

**SLOUGH SCHOOLS FORUM**  
**18 April 2012**

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**Accountability for Dedicated Schools Grant**  
**(Joint Report – Director of Resources and Regeneration / Director of**  
**Education & Children’s Services)**

**1. PURPOSE OF REPORT**

- 1.1 This report seeks to clarify arrangements for accountability in respect of the Local Authority, maintained schools and Academies for non-delegated Dedicated Schools Grant.

**2. RECOMMENDATIONS**

- 2.1 Schools Forum is requested to note the accountability processes required to ensure that the Director of Resources and Regeneration is able to meet her s151 accountability responsibilities.

**3. REASONS FOR RECOMMENDATIONS**

- 3.1 Members of Schools Forum are aware of the statutory reporting responsibilities of the s151 officer and the strategic responsibility of the Local Authority to ensure clear, fair and transparent accountability on behalf of all schools for the Dedicated Schools Grant. It is appropriate for Schools Forum to be familiar with the arrangements to meet these responsibilities.

**4. ALTERNATIVE OPTIONS CONSIDERED**

- 4.1 The arrangements for financial accountability outlined in paragraph 5 below are considered to be the minimum required to provide the s151 officer with the assurance she requires to enable her to sign statutory returns.

**5 SUPPORTING INFORMATION**

Strategic Decision Making

- 5.1 Members of Schools Forum will recall advice at a previous meeting concerning the Council’s constitution and commissioning changes. The Constitution requires Cabinet approval to any recommendation that a service currently delivered directly should be commissioned from another organisation, including a school.
- 5.2 The outcome and financial accountability framework below does not seek to alter in any way the current arrangements for schools management of their delegated budgets or funding for statemented pupils. The framework applies to devolved and centrally managed budgets, including resource units.

### Accountability for Outcomes

- 5.3 Attached at Appendix A is a template which Headteachers and managers will be asked to complete. The information required has been kept to a minimum and focuses on comparing the actual outcomes with the intended outcomes.
- 5.4 Completed templates will need to be submitted to the Local Authority by 31 December each year. Local authority officers will review the submissions with SSEF. The local authority will use the outcome of the review to inform proposals for devolved and centrally managed budgets for the following financial year.
- 5.5 Although the new financial year has started, it is considered appropriate to undertake this exercise for devolved and centrally managed 2011-12 budgets during the summer term.
- 5.6 These arrangements formalise the process of reviews that have been carried out during 2011-12.

### Financial Accountability

- 5.7 Attached at Appendix B is a template Headteachers and managers will be asked to complete. The information required has been kept to a minimum and focuses on comparing the actual spend with the budget.
- 5.8 Templates will be issued as part of the closure of accounts process each year. Completed templates will need to be submitted to the Local Authority by 30 April each year.
- 5.9 If the budget allocation has not been fully spent on the specific function or scheme for which it was provided, the remaining balance will be reviewed. Local authority officers will review the under or overspend in May and either (i) agree a carry forward, (ii) reduce any new year allocation or (iii) request a repayment / include in headroom.
- 5.10 Quarterly payments in advance will be made to schools where the following years budget has been profiled.
- 5.11 Should any audit issues be identified in respect of actual spend on devolved or centrally managed budgets, schools may be asked to make repayments.
- 5.12 The above financial accountability arrangements will support delivery of outcomes for children.

## **6 ADVICE RECEIVED FROM STATUTORY AND OTHER OFFICERS**

### **6.1 Head of Legal**

The relevant legal provisions are contained within the main body of the report.

### **6.2 Section 151 Officer**

The financial accountability arrangements will ensure that the s151 officer is able to meet her statutory responsibilities.

6.3 Access Implications

There are no access implications.

**7 CONSULTATION**

Principal Groups Consulted  
SSEF.

Method of Consultation  
Meeting.

Representations Received  
Not applicable

Background Papers  
None

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## Appendix A Centrally Managed Budget Accountability

<b>Function / scheme</b>	
<b>Budget 2011-12</b>	
<b>Brief Description of service, including details of staffing</b>	
<b>Intended Outcomes</b>	
<b>Actual Outcomes</b>	
<b>Cost per pupil of intervention</b>	
<b>Recommendation for future of function / scheme</b>	

## Appendix B Centrally Managed Budget Financial Accountability

<b>Function / scheme</b>			
<b>Budget 2011-12</b>		<b>Actual Spend 2011-12</b>	
£		£	
<b>Cost per pupil of intervention 2011-12</b>			
<b>Planned (Budget)</b>		<b>Actual</b>	
£ per pupil		£ per pupil	
<b>Budget 2012-13</b>			
£			
<b>Planned spend profile 2012-13:</b>			
<b>April to June</b>	<b>July to Sept</b>	<b>Oct to Dec</b>	<b>Jan to Mar</b>
£	£	£	£
<b>Cost per pupil of intervention 2012-13</b>			
<b>Planned (Budget)</b>			
£ per pupil			

I certify that I have spent £                      on the above activities and acknowledge that the supporting information is available for audit.

<b>Headteacher Name</b>	
<b>Headteacher Sign</b>	
<b>Date</b>	
<b>Academy / School</b>	