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No	Section	Page	Reason for Change	Change
1	2.1.3	11	Local Practice	Update for schools to comply with payroll procedures where they use the authority's payroll service. The requirement to provide the LA staffing cost details on a monthly basis where the procure payroll services from other providers
2	2.1.4	11, 12	Local Practice	Update for requirement of keeping assets secure and appropriate maintenance of asset lists and registers. Updates in relation to stock records and disposal of assets
3	2.1.4	12	Local Practice	To reflect the local scheme
4	2.1.5	13	Local Practice	To reflect Tameside year-end practice
5	2.1.6	13	Local Practice	Updated in line with Tameside Council Financial Regulations
6	2.2	13	Local Practice	Update in line with Tameside current working practices.
7	2.3	13	Local Practice/ DFE Scheme of Financing (SOF)	Update the requirement for one budget submission a year to the LA. The date for the budget plan to be brought forward to the 1 May 2019 in line with DFE SOF A new requirement for deficit school to submit a provisional budget by 1 April, which should not be onerous as the school will be subject to higher financial scrutiny whilst the address the budget difficulty.
8	2.3.1 – Submission of Financial Forecasts	14	Local Practice	Updated in line with current working practice
9	2.4 – Efficiency and Value for Money	14	DFE directed revision	Updated in line with DFE Scheme of Financing
10	2.8 – Audit of Voluntary & Private Funds	15, 16	Local change	To provide further clarity on Audit arrangements.
11	2.9 – Register of Business Interests	16	DFE directed revision	Updated in line with DFE Scheme of Financing

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12	2.10 – Purchasing, Tendering& Contracting Requirements	16,17	Local Practice	Updated to reflect the new procurement arrangements for the LA with changes to the Corporate Procurement Rules and STAR involvement
13	2.13 – Spending for purposes of the School	18	Internal Audit requirement	Updated to clarify spend in relation to staff celebrations from delegated budget, and segregation of school fund spend and mainstream bank account.
14	2.14 – Capital Spending from Budget Share	18	DFE SOF	Bringing the local scheme in line with the DFE SOF.
15	2.1.5 – Notice of Concern	19	DFE SOF	Bringing the local scheme in line with the DFE SOF.
16	2.17 – Fraud and Corruption	20	DFE directed revision	Updated in line with DFE Scheme of Financing
17	3, 3.1 and 3.2 Instalments of the Budget Share, Frequency of Instalments and Proportion payable	20	Local Practice	Update in line with Tameside current working practices.
18	3.5.1 – Restriction on Accounts	22	Local Practice	Update in line with Tameside current working practices.
19	3.6 – Borrowing by Schools	22	DFE directed revision Local Practice	Updated in line with DFE Scheme of Financing and local practice.
20	4.2 – Controls on Surplus Balances	24	Local Practice	Updated in line with School Forum approved scheme.
21	4.7 – Writing Off Deficits	25	DFE SOF	Bringing the local scheme in line with the DFE SOF.
22	4.8 – Balances of Closing and Replacement Schools	25	DFE SOF	Bringing the local scheme in line with the DFE SOF.
23	4.9 – Licensed Deficits	26	Local Practice	Update in line with Tameside current working practices.