Flow Cart to Identify Funding Source for Employee Termination Costs

```
                    ┌─────────────────┐
                    │ School identifies│
                    │ need for Early   │
                    │ Retirement or    │
                    │ Redundancy       │
                    └────────┬────────┘
                             │
                    ┌────────▼────────┐
                    │ Approved by LA   │
                    └────────┬────────┘
                             │
                    ┌────────▼────────┐
      ┌──────┐      │ Is termination of│
      │ Yes  │◄─────│ employment part of│
      └──┬───┘      │ a financial      │
         │          │ recovery plan    │
         │          │ within the       │
         │          │ school?          │
         │          └────────┬────────┘
         │                   │
         │              ┌────▼────┐
         │              │   No    │
         │              └────┬────┘
         │                   │
         │          ┌────────▼────────┐
         │          │ Is the termination│
         │          │ of employment     │
         │          │ part of an agreed │
         │          │ Federation/Amalgama│
         │          │ tion/Closure?     │
         │          └──┬───────────┬───┘
         │             │           │
         │         ┌───▼──┐    ┌───▼──┐
         │         │ Yes  │    │  No  │
         │         └───┬──┘    └─┬──┬─┘
```

School identifies need for Early Retirement or Redundancy

Approved by LA

Is termination of employment part of a financial recovery plan within the school?

Yes

No

Is the termination of employment part of an agreed Federation/Amalgamation/Closure?

Yes

No

Has the Revenue Savings Test been met?

Yes   No

Redundancy

Early Retirement

Funded from Centrally Retained DSG

Local Authority to fund unless "good reason" to be funded from the delegated budget share

School to fund from delegated budget share