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# Outcomes Framework and Assurance Model



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## Outcomes Framework and Assurance Model

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Summary:	This document outlines SFC's revised approach to assurance and accountability which will replace the current assurance and accountability arrangements from the Academic Year (AY) 2024-25. The document also provides guidance on the completion of the AY 2023-24 Outcome Agreement cycle.
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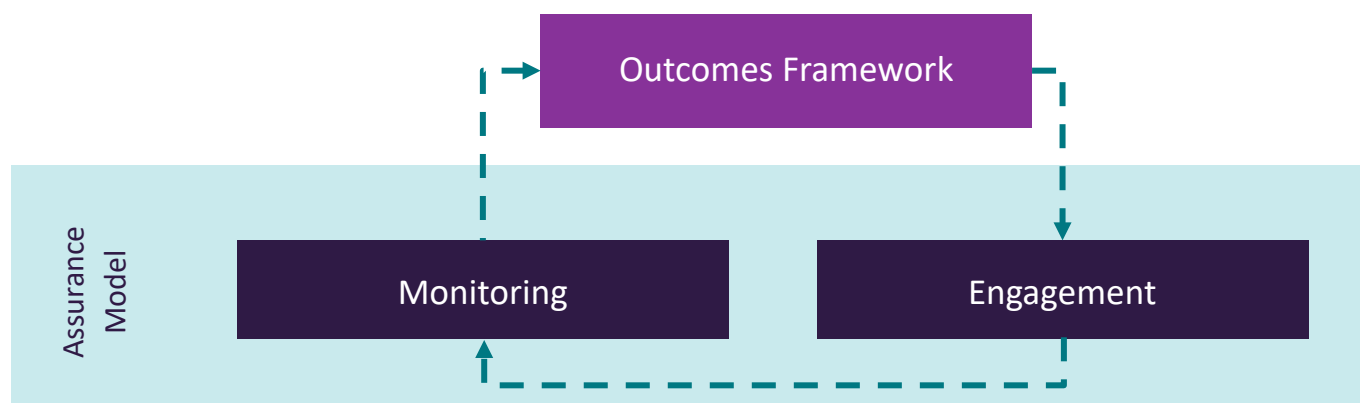
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# Outcomes Framework and Assurance Model

## Introduction

1. The Scottish Funding Council (SFC) is Scotland's tertiary education and research authority and our purpose is to sustain a world-leading system of tertiary education, research and innovation that enables students to flourish, changes lives for the better, and supports social, economic and environmental wellbeing and prosperity. SFC is directly accountable to Scottish Government Ministers and the Scottish Parliament and holds colleges, universities and other funded bodies to account for their delivery of required outcomes.
2. SFC's expectations about outcomes for the circa £1.9bn funding that we disburse each year are set out in a number of places, including what needs to be delivered for the coming academic year and within what sort of tolerance range. These include:
  - Funding allocations and associated guidance that set out, for example, the number of funded places or credit targets that must be delivered by the institution.
  - Letters of grant and funding conditions that set outcomes of what must be specifically delivered for project or other funding, as well as expectations around commitments such as Fair Work First.
  - Financial memoranda between SFC and the colleges and universities that set out the formal relationship between SFC and the institutions that we fund and also the requirements with which institutions must comply as terms and conditions of grant from SFC.
  - Bespoke expectations have also been agreed between institutions and the SFC within [Outcome Agreements](#) (OAs) that set out what specific activities and outcomes will be supported by SFC's funding over the subsequent year. These cover the full breadth of SFC's funding and policy interest.
3. SFC will continue to communicate its expectations about outcomes through funding allocations, guidance, financial memoranda and letters of grant with attached funding conditions. However, the Outcomes Framework and Assurance Model will replace the current assurance and accountability arrangements (including OAs) from the Academic Year (AY) 2024-25.
  - The Outcomes Framework sets out SFC's expectations of colleges and universities in return for the funding that they receive but does not specify targets or bespoke expectations for each institution. Outcomes are instead expressed more generally across the broad range of areas that matter to students, employers, the Scottish Government and other key stakeholders. These include, but are not limited to, high quality learning and teaching, good governance, high quality research, and financial viability and sustainability of colleges and universities.

- The Assurance Model comprises the mechanisms by which SFC engages with colleges and universities and monitors their delivery of the outcomes. This includes how SFC intervenes with colleges and universities to gain assurance and to support them in addressing challenges and issues that may arise.



4. A key and essential difference from the current OA process is that the Outcomes Framework does not require SFC to agree in advance with colleges and universities bespoke outcomes and activities that they will specifically deliver in the following AY. Colleges and universities will have their own strategic and operational plans which will be forward focused. Rather, SFC will use the Assurance Model to monitor what colleges and universities have delivered in the previous AY – this will support flexibility for institutions to adapt to changing circumstances during the AY while having clarity and year-on-year consistency about the outcomes and expectations against which they will be monitored.
5. The changes effected through the Outcomes Framework and Assurance Model will:
  - Make SFC’s expectations of institutions clearer.
  - Focus on outcomes achieved by institutions, rather than activities they plan to undertake.
  - Reduce burden for institutions, by making greater use of existing data and sources of information and significantly reducing the requirement for written commentary.
  - Provide SFC with an agreed framework through which it can monitor the full breadth of institutional performance.
  - Take account of the nuance of individual institutions’ circumstances through a continued programme of regular institutional engagement.
6. The Outcomes Framework and the Assurance Model together comprise the revised approach to assurance and accountability that was recommended in the [SFC’s 2021 Review of Coherence and Sustainability](#). This Review also recommended that Scottish Government publish its Strategic Intent and that SFC develop a National Impact Framework. The Scottish Government has subsequently published its [Purpose and](#)

[Principles](#), which sets out its priorities for post-school education, skills and research. This both incorporates Scottish Government’s strategic intent for the tertiary sector and obviates the need for a National Impact Framework at the present time.

7. The Scottish Government’s Purpose and Principles covers the whole of the post-school education, skills and research system, whereas the Outcomes Framework is concerned with the SFC-fundable bodies and the outcomes that we want to be delivered through that funding. The two frameworks are compatible (see Annex A for a high-level mapping) and should not lead to duplication of efforts or reporting by colleges and universities, although we note that not all aspects of the Purpose and Principles are included in the Outcomes Framework, which is more focused on delivery of SFC’s statutory duties.
8. The Outcomes Framework and the Assurance Model will take account of any further developments and changes in the funding models for colleges and universities as these evolve.
9. In designing and implementing the Outcomes Framework and the Assurance Model, we have been, and will continue to be, mindful of the good regulation principles that require SFC’s regulatory activity to be:
  - Proportionate.
  - Consistent.
  - Accountable.
  - Transparent.
  - Targeted only where needed.

## Outcomes Framework

10. There are seven outcomes in the Outcomes Framework that apply to both colleges and universities, with an additional two outcomes that apply to universities. In addition, there are two further outcomes that are cross-cutting and apply across each of the other applicable outcomes for both colleges and universities. The outcomes are not expected to change year-on-year, nor will we be asking colleges and universities to submit written information in advance about how they will deliver these outcomes. These outcomes are consistent with what a well-performing institution should be delivering for its key stakeholders regardless of SFC’s own expectations. The Assurance Model will enable monitoring that the outcomes have been delivered and this also enables individual institutions’ missions, contexts and circumstances to be taken into account appropriately. The monitoring activities will use information that an institution would be using to track its own delivery against these key outcomes.

Outcome	Definition
<b>Funding regularity</b>	SFC funding is used for its intended purpose. Teaching funding is used effectively to deliver high quality coherent provision, with special attention to priority provision, and meeting volume targets and thresholds. Student Support, Capital Funding and any ring-fenced funds are used for their intended purpose. Research, innovation and strategic investments deliver high quality research outcomes.
<b>Good governance</b>	Governing Bodies demonstrate good governance and accountability, including ownership of institutions' performance, compliance with SFC's requirements, proactive risk management, value for money, leadership and integrity in decision making and the way they conduct their business, and having regard to the principles of Fair Work and fair access.
<b>Financial viability and sustainability</b>	Institutions are financially viable in the short-term (1-2 years) and hold credible plans for long term financial sustainability to secure a high-quality learning experience and high-quality research and innovation.
<b>Estates and infrastructure</b>	Institutions' estates and digital infrastructure are well-managed, well-utilised and effectively support and enable high quality learning and teaching and research.
<b>High quality learning and teaching</b>	Students experience high-quality learning and teaching that allows them to engage with and succeed in their studies. Students are effectively engaged with the development of curricula and learning pathways. The quality of learning and teaching and confidence in standards are enhanced through institutions delivering continuous improvement of robust and transparent quality processes. Students are equipped with the skills and knowledge to flourish in employment, further study and lead fulfilling lives.
<b>Student interests, access and success</b>	Education is accessible to students from all backgrounds and protected characteristics and, with effective student partnership, students are supported through successful pathways and routes through their learner journey. Students can prioritise their mental health and wellbeing and are part of a safe and supportive institution which allows them to engage and participate in the student experience.

Outcome	Definition
<b>Skills and work-based learning</b>	Institutions produce confident and highly capable work-ready graduates, engaging with employers to respond to industry and sector needs, skills alignment and to co-create solutions to challenges. Students are equipped with the skills and knowledge to find employment, flourish in their career, meet employer needs and make a positive contribution to society and the economy.
<b>Research excellence</b> (universities only)	Institutions produce excellent research that encourages the exploration of new ideas and thinking, advances current knowledge, and has the potential to change the world around us, including economically and socially. The research environment is flourishing, and research students and staff are enabled to succeed.
<b>Knowledge exchange and innovation</b> (universities only)	Institutions generate knowledge which they share to deliver value to Scotland, addressing the green recovery, wellbeing economy and the just transition. Institutions' research and innovation attracts and nurtures talent and entrepreneurship; mobilises collaboration and additional investment; enhances our international reputation; and delivers economic transformation and societal value.
<b>Net zero</b> (cross-cutting outcome)	Institutions embed approaches to just transition, green growth and net zero transformation across their strategic functions.
<b>Equalities, diversity and inclusion</b> (cross-cutting outcome)	<p>Institutions comply with the Public Sector Equality Duty and the National Equality Outcomes to have due regard to the need to:</p> <ul style="list-style-type: none"> <li>(a) eliminate discrimination, harassment, victimisation and any other conduct that is prohibited by or under the Equality Act 2010;</li> <li>(b) advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it;</li> <li>(c) foster good relations between persons who share a relevant protected characteristic and persons who do not share it.</li> </ul>



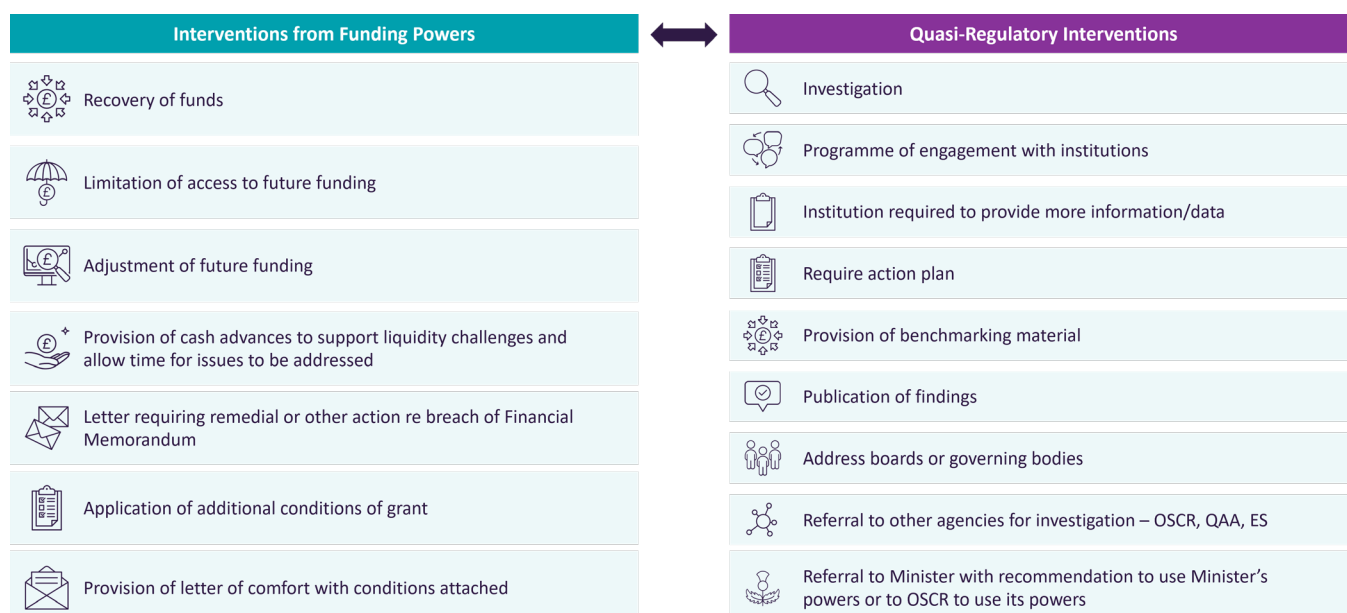
## Assurance Model

11. The Assurance Model is the mechanism by which SFC is assured that the Outcomes in the Framework are being delivered so that those things that matter to students, employers, Scottish Government and other stakeholders are in place.
12. There are two primary elements to the Assurance Model: (a) engagement and (b) monitoring.

## Engagement

13. Engagement covers a broad range of interactions that SFC has with colleges and universities as well as with students and other key stakeholders of colleges and universities. This comprises:
  - Regular meetings that SFC has with colleges and universities. These will focus on strategy, progress against delivery of the outcomes (including data and information submitted during the period prior to the meeting), and emerging issues, opportunities and challenges. This will include discussion of the data and information submitted in the monitoring returns.
  - Dialogue between the senior leadership of SFC and the senior leadership and students of colleges and universities every three to five years. These will focus on performance, strategy, risks, opportunities and challenges facing the institution.
  - SFC Board engagements with funded bodies.
  - Dialogue with representative bodies of colleges and universities and of their student bodies.
  - Engagement between relevant officers from SFC and colleges and universities that are risk-based and support the bespoke intervention activity (see paragraphs 14-15) to be undertaken efficiently and effectively.
14. Engagement also includes intervention activity that SFC undertakes both to understand and to gain assurance over areas of risk, challenge and issue for colleges and universities. This includes supporting institutions as they address these matters. SFC already undertakes such intervention activity in a variety of ways and so, as such, this is not a new strand of activity. Interventions will always be proportionate, targeted and bespoke to the matters at hand.

15. SFC's interventions may relate directly to our funding or to our quasi-regulatory role that arises in connection to our funding. SFC's current interventions are summarised in the figure below.



## Monitoring

16. Many aspects of the existing monitoring and data collection will continue and be incorporated into the new arrangements, where it is our view that these continue to be fit for purpose. In broad terms, our monitoring arrangements comprise (currently and in the future):
- Data and information returns that may be regular or ad hoc, as needed to understand emerging issues.
  - Thematic reviews into particular areas to gain assurance and identify good practice for wider dissemination.
  - Contextual commentary in which each institution sets out its narrative account of how it has delivered against the outcomes in the Outcomes Framework – this will supplement the data and information returns and support the institutions in placing context around these.
17. For some outcomes (e.g., High quality learning and teaching, Research excellence), there has been development work with the sector(s) to co-develop approaches to assurance and accountability that have run in tandem with the development of the Outcomes Framework and Assurance Model. Where this is the case, the new approach will comprise the monitoring for that outcome in the Assurance Model and where this can contribute assurance for other outcomes through the Assurance Model, we will use it to do so rather than duplicate our asks of colleges and universities.

18. In addition to being an Outcome in its own right within the Framework, we note that student interests are threaded through our monitoring activity, from quantitative data about student outcomes through more qualitative information from student feedback in satisfaction surveys.
19. The table below sets out key elements of the current and future monitoring approach for each Outcome to enable comparability and continuity to be transparent. These are the main sources that we will use for monitoring, but we may bring in other sources of information, where this is relevant. There may be elements that we monitor for specific purposes and we note that the monitoring requirements may evolve over time. The principle we are working to is that we will always use the latest available data – but we recognise that for some areas that means there will be a data lag which we will have to work with until we have in-year data. Where applicable, data and evidence will be used to monitor multiple outcomes and reduce reporting burden where possible; for example, student outcomes data will be used at different levels of aggregation to inform delivery of outcomes for (a) High quality learning and teaching, (b) Funding regularity and (c) Equality, diversity and inclusion.

Outcome	Current monitoring	New monitoring
<b>Funding regularity</b>	HESES/HESA (university) and FES (college) returns	As current
	External audit opinion on use of funds within Annual Reports	
	Audit of student number and student support data	
	Project/strategic funding reports	
<b>Good governance</b>	Internal and external audit reports	As current
	Statements of internal control within Annual Reports	
	Annual Reports meeting the relevant Financial Memorandum and sector code of good governance	
	Governance effectiveness reviews	
<b>Financial viability and sustainability</b>		Contextual commentary
		Thematic reviews
	Annual Reports	As current
	Financial forecasts	
	Mid-year financial returns	
	External audit reports	
	Borrowing approvals	

Outcome	Current monitoring	New monitoring
<b>Estates and infrastructure</b>	Estates usage and relevant financial data	As current
	Student feedback through NSS, SESS, PTES and PRES surveys	
		Contextual commentary
<b>High quality learning and teaching</b>	OA forward looking commitments	To be replaced by Scotland's Tertiary Quality Enhancement Framework
	OA self-evaluation	
	Report on institution-led activities	
	Annual assurance statement	
	QAA's 'Quality Enhancement Framework' / Education Scotland's 'How Good Is Our College'	
<b>Student interests, access and success</b>	Performance against COWA targets	As current
	National Equality Outcomes	
	Student participation, retention and outcomes	
	Student feedback through NSS, SESS, PTES and PRES surveys	
	OA forward looking commitments	To be replaced by contextual commentary and thematic reviews
	OA self-evaluation	
<b>Skills and work-based learning</b>	Data on placements and work-based courses	As current
	Graduate Outcomes / LEO / College Leavers destinations	
	OA forward looking commitments	To be replaced by contextual commentary and thematic reviews
	OA self-evaluation	

Outcome	Current monitoring	New monitoring
<b>Research excellence</b> (universities only)	Research Excellence Framework	As current
	TRAC return	
	Compliance with Research Integrity Concordat	To be replaced by the Research Assurance and Accountability Return
	OA forward looking commitments	
	OA self-evaluation and case studies	
<b>Knowledge exchange and innovation</b> (universities only)	Financial and other data (as current)	As current
	OA forward looking commitments	To be replaced by annual progress reporting against Knowledge Exchange and Innovation Strategy (under development)
	OA self-evaluation	
<b>Net zero</b> (cross-cutting outcome)	OA forward looking commitments	To be replaced by evidencing within submissions for other Outcomes (including the contextual commentary) and considered through thematic reviews
	OA self-evaluation	
<b>Equalities, diversity and inclusion</b> (cross-cutting outcome)	National Equality Outcomes	As current
	PSED reports	
		To be evidenced within submissions for other Outcomes (including the contextual commentary) and considered through thematic reviews

20. Detailed guidance will be issued as needed for the monitoring returns, including how the cross-cutting themes can be evidenced within those monitoring returns.

## Timeline for implementation

21. As we introduce the Outcomes Framework and Assurance Model for AY 2024-25, we will also need to complete the previous cycle to understand how colleges and universities have delivered against their 2023-24 OAs. The following sections set out how these processes interleave.
22. As noted above, the Outcomes Framework and Assurance Model will continue to evolve over time.

## Completion of 2023-24 Outcome Agreement process

### Self-evaluation

23. The [OAs for AY 2023-24](#) were published on 1 February 2024. In order to complete this process, SFC is asking colleges and universities to submit a short factual report of up to six pages of self-evaluation against the commitments made in the 2023-24 OA. This must be submitted by 5pm on 2 December 2024.

**Important note:** SFC will be extending the deadline for submitting the Self-Evaluation Report against the 2023-24 Outcome Agreement, and the submission of the two case studies (covering outcomes for students and outcomes for economic transformation and social renewal) from 2 December 2024 to 31 January 2025.

24. The format of these reports is flexible and institutions are encouraged to use reports prepared for internal purposes if these are available. These reports will not be published and institutions are encouraged to reflect on how well the commitments in the OA have been delivered, identify highlights and challenges from AY 2023-24 and identify any areas for improvement and consider outcomes for all learners. The reports should include:
- Reflection on available statistical/performance data for AY 2023-24. For the year in question, audited statistical data will not yet be available so institutions should use their own data.
  - Reporting qualitative and quantitative progress, including specific reference to published milestones and commitments in the OA for AY 2023-24 across the priority areas (with the exception of the priority areas of learning and quality and research, as detailed below).
  - Reporting on early mitigations in place to address challenges moving forward into AY 2024-25.

25. The self-evaluation report should be signed off by the principal or head of institution on behalf of the governing body. Institutions should also use available evidence to report on the use and impact of any additional in-year funding allocated by SFC.
26. There are two outcomes in the OAs for AY 2023-24 which do **not** need to be included in the self-evaluation reports:
  - For the learning and quality outcomes in the OAs for AY 2023-24, the reporting should be included as part of the TQEF's Self Evaluation and Action Plan (SEAP). Guidance on the SEAP will be published separately.
  - For the research outcomes in the OAs for AY 2023-24, the reporting should be included as part of the Research Assurance and Accountability Return. Guidance on the Research Assurance and Accountability Return will be published separately.

### Case studies

27. We are continuing to require institutions to submit case studies. The case studies will be used to illustrate how colleges and universities use the funding that they receive. This is helpful in supporting a public articulation of the benefits of such funding and the use of taxpayer money as well as illustrating to Scottish Government and other key stakeholders the importance of continuing to fund Scotland's colleges and universities appropriately.
28. As part of the completion of the 2023-24 Outcome Agreement cycle, all institutions should provide two case studies on the themes of outcomes for students and outcomes for economic transformation and social renewal. The Outcome Managers will coordinate these case studies with institutions to ensure that SFC receives a range of case studies that covers the breadth of the sectors' activities and use of public funding received during the AY 2023-24. These must also be submitted by 5pm on 2 December 2024.
29. In addition, universities in receipt of Research Excellence Grant and Research Postgraduate Grant allocations will be asked to provide additional case studies as part of the Research Assurance and Accountability Return. Further guidance will be issued regarding the Research case studies shortly.

### Implementation of Outcomes Framework

30. No Outcome Agreement or National Measures table will be required for 2024-25 or in future years.
31. The Outcomes Framework will come into effect from 1 August 2024. The outcomes set out in the Outcomes Framework (see paragraph 10) will take effect from this date. Institutions should be prepared to report how they have delivered these outcomes during AY 2024-25 through the contextual commentary which they will submit at the end of November 2025. Institutions should also be able to talk to SFC, in particular their [Outcome Manager](#), about what they are doing to deliver these outcomes as part of the ongoing regular engagement which will continue during the academic year.



32. Institutions will also evidence delivery of the outcomes through the data and information collected through the Assurance Model.

## Implementation of Assurance Model

33. The Assurance Model will come into effect from 1 August 2024 but, as noted in the table in paragraph 19, many of the monitoring returns will be as currently required.
34. For continuing monitoring submissions these will be as per the usual timings and will continue as previously.
35. For new monitoring submissions, these will be discussed with the sectors and appropriate timings agreed, with the expectation that they will be required from AY 2025-26 onwards in relation to activity undertaken by institutions during AY 2024-25. Detailed guidance will be issued to institutions where appropriate during the coming months and in good time prior to the introduction of any new monitoring.
36. The thematic reviews under the new Outcomes Framework and Assurance Model will commence from AY 2025-26, with the topics for review being discussed with the sector over the course of 2024 and notified to institutions by July 2025. These may also include the submission of case studies to support the thematic analysis and identification and dissemination of good practice. We intend to publish a schedule of thematic reviews so that institutions have clear sight of what will be covered and when.
37. SFC will also seek to publish, as we do now, summary information and analysis about sector performance and good practice based on the information submitted by institutions under the Outcomes Framework and Assurance Model. This will draw additionally on case studies submitted by institutions and will enable SFC to:
- Demonstrate the outcomes that have been delivered with the public funding we have disbursed.
  - Provide assurance to stakeholders about the use of funding.
  - Share knowledge and experience so that institutions can learn from each other about the activities being undertaken in relation to the outcomes and what works well in delivery of those outcomes.

## Summary

38. SFC will introduce a new Outcomes Framework and Assurance Model from the AY 2024-25, with any new monitoring requirements coming into effect during the AY 2025-26. This has been informed by engagement with sector groups to understand areas of duplication and opportunities to streamline the monitoring. We have also been cognisant of the need to balance reducing the reporting burden with ensuring we have assurance over the things that matter to students and other stakeholders.

## Next Steps Timeline

39. The table below summarises the information related to the assurance and accountability arrangements that institutions are required to return to SFC and the timescales for this. It includes areas where information to be returned and/or submission dates are still to be agreed with institutions.

### Completion of the 2023-24 Outcome Agreement Process

31 January 2025 (change of date)	Self-Evaluation report against 2023-24 Outcome Agreement (note that Learning and Quality and Research themes do not need to be included in the self-evaluation report).
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31 January 2025 (change of date)	Two Case Studies (covering outcomes for students and outcomes for economic transformation and social renewal).
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### 2024-25 Assurance Model

Throughout AY 2024-25	Standard SFC data returns to be submitted to required timescales.
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Throughout AY 2024-25	<p>New assurance processes to replace existing arrangements for reporting on the following:</p> <ul style="list-style-type: none"> <li>• Scotland's Tertiary Quality Enhancement Framework.</li> <li>• Research Assurance and Accountability Return.</li> <li>• Annual progress reporting against Knowledge Exchange and Innovation Strategy.</li> </ul> <p>(Details of these will be announced separately)</p>
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28 November 2025	Contextual Commentary on performance against Outcomes Framework in 2024-25*
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28 November 2025	Two Case Studies related to the use of funding to deliver aspects of the Outcomes Framework*
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\*SFC will discuss with the sector the format and submission process for these documents and will confirm details by July 2025. SFC will also agree with the sector over this period the topics and timescales for the Thematic Reviews, which will be introduced in academic year 2025-26.

## Annex A: Mapping between Outcomes Framework and Purpose and Principles

1. The Purpose and Principles (P&P) covers the whole of the post-school education, skills and research system, whereas the Outcomes Framework is concerned with the SFC-fundable bodies and the outcomes that we want to be delivered through that funding. The two frameworks are compatible as illustrated in the mapping below.

Purpose and principle	Relevant SFC Outcomes
<b>P&amp;P1: Transparent, resilient &amp; trusted</b> The system is financially and environmentally resilient, trusted to deliver; and subject to effective governance	Funding regularity Financial viability and sustainability Estates and infrastructure Net zero Good governance
<b>P&amp;P2: Supportive and equitable</b> People are supported throughout their learner journey, particularly those who need it most	Funding regularity Student interests, access and success Equality, diversity and inclusion
<b>P&amp;P3: High quality</b> High quality opportunities are available for people to enhance their knowledge and skills at the time and place that is right for them	High quality learning and teaching Skills and work-based learning Student interests, access and success
<b>P&amp;P4: Globally respected</b> Research, teaching, innovation and knowledge exchange must make a difference, enhance and contribute to global well-being, addressing 21st century challenges and attracting inward investment and talent to study, live and work in Scotland	Research excellence Knowledge exchange and innovation High quality learning and teaching Skills and work-based learning
<b>P&amp;P5: Agile and responsive</b> Everybody in the system collaborates to deliver in the best interests of Scotland's wellbeing economy	Skills and work-based learning Student interests, access and success Equality, diversity and inclusion Research excellence Knowledge and innovation

