



**REPORT TO: EDUCATION, COMMUNITIES AND ORGANISATIONAL
DEVELOPMENT COMMITTEE ON 23 SEPTEMBER 2020**

**SUBJECT: EDUCATION REVENUE BUDGET MONITORING TO 31 JULY
2020**

**BY: DEPUTE CHIEF EXECUTIVE (EDUCATION, COMMUNITIES AND
ORGANISATIONAL DEVELOPMENT)**

1. REASON FOR REPORT

- 1.1 To inform the Education, Communities and Organisational Development Committee of the budget position for Education as at 31 July 2020.
- 1.2 This report is submitted to the Education, Communities and Organisational Development Committee following a decision of Moray Council on 17 June 2020 to agree a simplified committee structure as a result of the COVID-19 pandemic. In the case of this committee the combining of the delegated responsibilities of Children and Young People Services, Governance, Strategy and Performance, (para 9 of the minute refers)

2. RECOMMENDATION

- 2.1 **It is recommended that Committee scrutinises and notes the budget position at 31 July 2020.**

3. BACKGROUND

- 3.1 The report highlights those areas of the budget where there is a significant percentage variance identified at 31 July 2020.

4. BUDGET POSITION

- 4.1 The spend at 31 July 2020 is £22,987,000 against a budget to date of £22,869,000, giving an overspend of £118,000 as shown in **Appendix 1**.
- 4.2 The main variance in primary and secondary schools relates to devolved school budgets comprising of £363,000 in primary schools and £403,000 in secondary schools. Payments have been made to supply teachers to cover the April to June period and are based on the average of previous pay. These costs have been charged to Education COVID 19. These costs are currently being analysed to see whether some of the supply staff would have been covering vacancies in schools in the last term and the costs therefore should

be charged to the relevant school who has the budget for the vacancy. This will reduce the costs shown under COVID 19 and decrease the school underspends.

- 4.3 The main variances in Education Central Services are a £68,000 underspend in central supply due to there being no need for sickness cover while schools are closed and an underspend of £50,000 on the facilitating school improvement budget which has had very little spend due to the closure of schools.
- 4.4 There is currently an overspend of £1,080,000 on COVID 19 costs which mainly relates to the Childcare Hub provision for key workers and the average pay to supply teachers. As mentioned in paragraph 4.2 some of these costs may be moved to primary and secondary schools.

5. SUMMARY OF IMPLICATIONS

(a) Corporate Plan and 10 Year Plan (Local Outcomes Improvement Plan (LOIP))

The Education Revenue Budget has particular reference to National Outcome 8 – we have improved the life chances for children, young people and families at risk.

(b) Policy and Legal

The Council has statutory responsibilities to meet educational needs, the needs of children and young people in need and those it looks after.

(c) Financial implications

The resource implications are set out in this report and at **Appendix 1**. The overspend as at 31 July 2020 is £118,000 against a budget to date of £22,869,000.

(d) Risk implications

Budget Managers are aware of their responsibilities for managing budget allocations and approval for any variances will be sought from Committee in line with the Financial Regulations.

(e) Staffing implications

There are no staffing implications associated with this report.

(f) Property

There are no property implications associated with this report.

(g) Equalities/Socio Economic Impact

An Equality Impact Assessment is not needed because the report is to inform the Committee on budget monitoring.

(h) Consultations

Paul Connor, Principal Accountant and Tracey Sutherland, Committee Services Officer, have been consulted and are in agreement with the contents of this report where it relates to their areas of responsibility.

6. CONCLUSION

6.1 That Committee scrutinises and notes the budget position as at 31 July 2020.

Author of Report: Vivienne Cross, Head of Education

Background Papers: with author and finance

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