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**REPORT TO: EDUCATION, CHILDREN'S AND LEISURE SERVICES  
COMMITTEE ON 24 NOVEMBER 2021**

**SUBJECT: EDUCATION REVENUE BUDGET MONITORING TO 30  
SEPTEMBER 2021**

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

**1. REASON FOR REPORT**

- 1.1 To inform the Education, Children's and Leisure Services Committee of the budget position for Education as at 30 September 2021.
- 1.2 This report is submitted to Council in terms of Section III (A) 2 of the Council's Scheme of Administration relating to the consideration of capital and revenue budgets and long term financial plans.

**2. RECOMMENDATION**

- 2.1 **It is recommended that Committee scrutinises and notes the budget position at 30 September 2021.**

**3. BACKGROUND**

- 3.1 The report highlights those areas of the budget where there is a significant percentage variance identified at 30 September 2021.

**4. BUDGET POSITION**

- 4.1 The spend at 30 September 2021 is £27,151,000 against a budget to date of £28,035,000, giving an underspend of £884,000 as shown in **Appendix 1**.
- 4.2 The main variance in primary and secondary schools relates to devolved school budgets comprising of £410,000 in primary schools which is 2.9% of the budget to date and £454,000 in secondary schools which is 2.8% of the budget to date.
- 4.3 Education Central Services has an underspend of £48,000 on the facilitating school improvement budget and £110,000 on school clothing grants.

- 4.4 Overspend on Early Learning and Childcare partnership payments of £213,000.

## **5 ESTIMATED OUTTURN**

- 5.1 The estimated outturn for 2021/22 is £68,159,000 against a budget of £66,943,000 resulting in an estimated overspend for the year of £1,216,000. Primary and secondary carry forwards are excluded as they are part of the devolved school management scheme.
- 5.2 There is an expected underspend on facilitating school improvement of £40,000, period poverty £25,000, clothing grants £100,000 and an anticipated overspend on central supply £100,000.
- 5.3 Early Learning and Childcare partnership payments are anticipated to be £1,200,000 overspent due to the funding from the Scottish Government for the expansion of Early Years not being sufficient to cover the additional costs.
- 5.4 Staff savings from vacancies and appointment below top of scale are not expected to be achieved by £51,000.

## **6. SUMMARY OF IMPLICATIONS**

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

The Revenue budget was informed by the priorities within the Corporate Plan and 10 Year Plan and in particular to Ambitious and Confident Children and Young People and A Growing and Diverse Economy.

**(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 underspend as at 30 September 2021 is £884,000 against a budget to date of £28,035,000. The estimated year end position is expenditure of £68,159,000 against a budget of £66,943,000 resulting in an overspend of £1,216,000.

**(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.

**7. CONCLUSION**

**7.1 That Committee scrutinises and notes the budget position as at 30 September 2021.**

Author of Report: Vivienne Cross, Head of Education  
Nicky Gosling, Accountant

Background Papers: with authors

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