



**REPORT TO: EDUCATION, COMMUNITIES AND ORGANISATIONAL
DEVELOPMENT COMMITTEE ON 3 FEBRUARY 2020**

**SUBJECT: EDUCATION REVENUE BUDGET MONITORING TO
31 DECEMBER 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 December 2020.
- 1.2 This report is submitted to the Education, Communities and Organisational Development Committee following a decision of Moray Council on the 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 December 2020.**

3. BACKGROUND

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

4. BUDGET POSITION

- 4.1 The spend at 31 December 2020 is £42,442,000 against a budget to date of £43,387,000, giving an underspend of £945,000 as shown in **Appendix 1**.
- 4.2 The main variance in primary and secondary schools relates to devolved school budgets comprising of £441,000 in primary schools which is 1.6% of the budget and £795,000 in secondary schools which is 2.7% of the budget.
- 4.3 The main variances in Education Central Services are a £50,000 overspend in central supply, an overspend of £31,000 on clothing grants and an

underspend of £102,000 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 £376,000 on COVID-19 costs which mainly relates to average pay to supply teachers.

5. ESTIMATED OUTTURN

- 5.1 The estimated outturn for 2020/21 is £63,196,000 against a budget of £63,236,000 resulting in an estimated underspend for the year of £40,000.
- 5.2 There is an underspend on facilitating school improvement of £82,000, school counselling £180,000, period poverty £30,000 and an anticipated overspend on central supply £100,000 and clothing grants £30,000.
- 5.3 Anticipated costs on the COVID-19 pandemic are £376,000 for average pay to supply teachers.
- 5.4 Staff savings from vacancies and appointment below top of scale are anticipated to exceed the budget by £176,000.

6. 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. It support delivery of the corporate plan priority: Our People - Provide opportunities where young people can achieve their potential to be the best they can be.

(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 31 December 2020 is £945,000 against a budget to date of £43,387,000. The estimated year end position is expenditure of £63,196,000 against a budget of £63,236,000 resulting in an underspend of £40,000.

(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 31 December 2020.

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Background Papers: with authors and finance

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