

**South Lanarkshire Council**

**Revenue Budget Monitoring Statement**

**Period Ended 19 March 2010 (No.13)**

**Education Resources**

| <b>Service Departments :-</b>    | <b>Annual<br/>Budget</b> | <b>Forecast<br/>for Year</b> | <b>Annual<br/>Forecast<br/>Over / Under</b> | <b>Budget<br/>Proportion<br/>to 19/03/10</b> | <b>Actual<br/>to Period 13<br/>19/03/10</b> | <b>Variance<br/>to 19/03/10</b> |
|----------------------------------|--------------------------|------------------------------|---|--|---|---------------------------------|
|                                  | <b>£m</b>                | <b>£m</b>                    | <b>£m</b>                                   | <b>£m</b>                                    | <b>£m</b>                                   | <b>£m</b>                       |
| Schools                          | 270.713                  | 270.713                      | 0.000                                       | 248.770                                      | 248.827                                     | (0.057) over                    |
| Libraries                        | 7.544                    | 7.544                        | 0.000                                       | 6.858  | 6.784                                       | 0.074 under                     |
| Other                            | 11.043                   | 11.043                       | 0.000                                       | 10.048                                       | 10.065                                      | (0.017) over                    |
| <b>Total Education Resources</b> | <b>289.300</b>           | <b>289.300</b>               | <b>0.000</b>                                | <b>265.676</b>                               | <b>265.676</b>                              | <b>0.000</b>                    |

### **Education Resources Variance Analysis 2009/10 (Period 13)**

| Subjective Head | Variance      | Subjective line  | Service / amount   | Explanation  |
|-----------------|---------------|--|--|--|
| Employee Costs  | (1,788k) over | Teachers Basic / Superannuation / National Insurance - (1,159k) over | Schools - (1,159k) over  | This overspend is mainly attributable to cover, including maternity cover.   |
|                 |               | APT&C Basic / Superannuation / National Insurance - (665k) over      | Schools - (631k) over  | This overspend is due to a previous increase in average salaries relating mainly to School Support and Early Years employees.                      |
|                 |               | Pension Increases - 51k under  | Schools - (45k) over<br>Education Other - 131k under<br>Libraries - (35k) over | There is a forecast underspend in pension increases. This underspend will be used to offset budget pressures elsewhere within Education Resources. |
| Property Costs  | 214k under    | Rates - 66k under  | Schools - 70k under  | This underspend is mainly due to rates relief in SEN areas within schools.   |
|                 |               | Scottish Water Unmetered - 55k under                                 | Schools - 16k under<br>Education Other - 19k under<br>Libraries - 20k under    | The underspend relates to all Education properties moving from unmetered to metered water facilities.  |
|                 |               | Security Costs - (382k) over   | Schools - (382k) over  | This overspend reflects the costs of providing additional security at decant facilities.   |

| Subjective Head          | Variance   | Subjective line   | Service / amount      | Explanation   |
|--------------------------|------------|---|-----------------------|---|
| Property Costs<br>(cont) |            | Repairs and Maintenance - Internal Contractor - (300k) over | Schools - (336k) over | This overspend reflects the costs of maintaining school sites prior to handover to Schools Modernisation contractors. |
|                          |            | Janitorial Supplies - (191k) over                           | Schools - (191k) over | This overspend mainly reflects the costs of refuse uplift.  |
|                          |            | Cleaning - 51k under  | Schools - 44k under   | This underspend represents one-off savings in respect of building cleaning.   |
|                          |            | Other Property Costs - 843k under                           | Schools - 843k under  | This underspend will be used to manage budget pressures across the Resource.  |
| Supplies and Services    | 573k under | Computer Equipment Purchase - (42k) over                    | Schools - (36k) over  | This overspend is a result of the introduction of the cashless system.  |
|                          |            | Materials, Apparatus and Equipment - 110k under             | Schools - 110k under  | This underspend is due to management actions to assist in managing the budget pressure across the Resource.           |
|                          |            | Catering - 524k under                                       | Schools - 524k under  | This underspend is a result of lower than anticipated uptake of free school meals.                                    |

| Subjective Head          | Variance           | Subjective line                                      | Service / amount             | Explanation   |
|--------------------------|--------------------|--|------------------------------|---|
| Transport and Plant      | 309k under         | Pupil Transport Special Education Needs - 229k under | Schools - 229k under         | This underspend is as a result of management action and will be used to offset budget pressures elsewhere.  |
|                          |                    | Pupil Transport SPT - 79k under                      | Schools - 79k under          | This underspend relates to a refund from Strathclyde Passenger Transport due to revised contract information. This under spend will be used to manage the overall budget. |
| Payments to Other Bodies | 518k under         | Scottish Qualification Authority - (69k) over        | Schools - (69k) over         | This is a demand led service and the overspend will be managed within the overall budget.   |
|                          |                    | Payment to Other Bodies - 66k under                  | Schools - 66k under          | This underspend will be used to manage budget pressures across the Resource.  |
|                          |                    | Independent Schools - 501k under                     | Schools - 501k under         | This budget is demand led and there has been a reduction in the number of children requiring placements during the year.  |
| Payment to Contractor    | 103k under         | Payment to Contractor - 103k under                   | Schools - 103k under         | This underspend relates to minor deductions in respect of the Secondary Schools Modernisation contract.   |
| Income                   | 63k over recovered | Fees and Charges General - 73k over recovered        | Schools - 73k over recovered | This over recovery is due to timing.  |

South Lanarkshire Council

Education Resources - Total

Expenditure / Income Variance Trends 2009/2010

|   | REVISED<br>ANNUAL<br>BUDGET<br>SLC 09/10 2 | PERIOD 10<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 11<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 12<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 13<br>ESTIMATE<br>TO DATE | PERIOD 13<br>ACTUAL<br>TO DATE | PERIOD 13<br>VARIANCE<br>AMOUNT | Over/<br>Under |
|---|--|---------------------------------|----------------|---------------------------------|----------------|---------------------------------|----------------|----------------------------------|--------------------------------|---------------------------------|----------------|
| <b>EMPLOYEE COSTS</b>                       |  |                                 |                |                                 |                |                                 |                |                                  |                                |                                 |                |
| TEACHERS BASIC                              | 120,864                                    | (784)                           | over           | (871)                           | over           | (912)                           | over           | 109,923                          | 110,938                        | (1,015)                         | over           |
| TEACHERS SUPERANNUATION                     | 17,664                                     | (75)                            | over           | (83)                            | over           | (88)                            | over           | 16,313                           | 16,405                         | (92)                            | over           |
| TEACHERS NI                                 | 9,357                                      | (44)                            | over           | (44)                            | over           | (48)                            | over           | 8,500                            | 8,552                          | (52)                            | over           |
| TEACHERS TRAVEL & SUBSISTENCE               | 183  | (29)                            | over           | (1)                             | over           | (1)                             | over           | 180                              | 181                            | (1)                             | over           |
| TEACHERS TRAINING                           | 1,107                                      | (4)                             | over           | (3)                             | over           | (5)                             | over           | 662                              | 670                            | (8)                             | over           |
| TEACHERS - OTHER EMPLOYEE COSTS             | 484  | 2                               | under          | 0                               |                | 0                               |                | 367                              | 367                            | 0                               |                |
| PREMATURE RETIRALS                          | 4,385                                      | 1                               | under          | 0                               |                | 0                               |                | 4,197                            | 4,197                          | 0                               |                |
| APT & C BASIC                               | 35,172                                     | (522)                           | over           | (536)                           | over           | (906)                           | over           | 33,947                           | 34,606                         | (659)                           | over           |
| APT & C OVERTIME                            | 56   | 23                              | under          | 24                              | under          | 21                              | under          | 54                               | 38                             | 16                              | under          |
| APT & C SUPERANNUATION                      | 5,273                                      | (27)                            | over           | (22)                            | over           | 176                             | under          | 5,091                            | 5,117                          | (26)                            | over           |
| APT & C NIC                                 | 2,182                                      | 13                              | under          | 19                              | under          | 103                             | under          | 2,107                            | 2,087                          | 20                              | under          |
| TRAVEL AND SUBSISTENCE                      | 192  | 0                               |                | 0                               |                | 1                               | under          | 186                              | 185                            | 1                               | under          |
| APT & C TRAINING                            | 244  | 0                               |                | 1                               | under          | 2                               | under          | 171                              | 170                            | 1                               | under          |
| OTHER EMPLOYEE COSTS                        | 426  | (7)                             | over           | (16)                            | over           | (15)                            | over           | 409                              | 433                            | (24)                            | over           |
| PENSION INCREASES                           | 481  | 48                              | under          | 59                              | under          | 45                              | under          | 481                              | 430                            | 51                              | under          |
| <b>EMPLOYEE COSTS</b>                       | <b>198,070</b>                             | <b>(1,405)</b>                  | <b>over</b>    | <b>(1,473)</b>                  | <b>over</b>    | <b>(1,627)</b>                  | <b>over</b>    | <b>182,588</b>                   | <b>184,376</b>                 | <b>(1,788)</b>                  | <b>over</b>    |
| <b>PROPERTY COSTS</b>                       |  |                                 |                |                                 |                |                                 |                |                                  |                                |                                 |                |
| RATES                                       | 7,252                                      | 50                              | under          | 56                              | under          | 66                              | under          | 7,166                            | 7,100                          | 66                              | under          |
| SCOTTISH WATER - UNMETERED                  | 79   | 53                              | under          | 53                              | under          | 0                               |                | 79                               | 24                             | 55                              | under          |
| SCOTTISH WATER - METERED (DRAINAGE)         | 396  | (1)                             | over           | 0                               |                | 0                               |                | 205                              | 205                            | 0                               |                |
| SCOTTISH WATER - METERED                    | 551  | 0                               |                | 0                               |                | 47                              | under          | 401                              | 401                            | 0                               |                |
| RENT  | 566  | 0                               |                | 0                               |                | 7                               | under          | 498                              | 489                            | 9                               | under          |
| SERVICE CHARGE                              | 0  | 0                               |                | 0                               |                | 0                               |                | 0                                | 7                              | (7)                             | over           |
| PROPERTY INSURANCE                          | 717  | 0                               |                | 0                               |                | (2)                             | over           | 717                              | 717                            | 0                               |                |
| SECURITY COSTS                              | 179  | (242)                           | over           | (299)                           | over           | (324)                           | over           | 179                              | 561                            | (382)                           | over           |
| SCHOOL SECURITY SPECIFIC GRANT              | 97   | 41                              | under          | 40                              | under          | 60                              | under          | 97                               | 60                             | 37                              | under          |
| GROUND MAINTENANCE                          | 434  | 1                               | under          | 5                               | under          | 0                               |                | 404                              | 404                            | 0                               |                |
| REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR | 1,710                                      | (174)                           | over           | (193)                           | over           | (281)                           | over           | 1,710                            | 2,010                          | (300)                           | over           |
| ADAPTIONS - INTERNAL CONTRACTS              | 77   | 0                               |                | 0                               |                | 0                               |                | 61                               | 61                             | 0                               |                |
| ELECTRICITY - CONTRACT                      | 3,805                                      | (1)                             | over           | 0                               |                | 0                               |                | 2,805                            | 2,805                          | 0                               |                |
| GAS   | 2,420                                      | 1                               | under          | 0                               |                | 0                               |                | 900                              | 900                            | 0                               |                |
| HEATING OIL                                 | 537  | 54                              | under          | 36                              | under          | 40                              | under          | 469                              | 428                            | 41                              | under          |
| SOLID FUEL                                  | 3  | 0                               |                | (1)                             | over           | 0                               |                | 3                                | 3                              | 0                               |                |
| JANITOR SERVICE                             | 4,155                                      | 3                               | under          | 1                               | under          | 1                               | under          | 4,155                            | 4,161                          | (6)                             | over           |
| JANITORIAL SUPPLIES                         | 700  | (150)                           | over           | (157)                           | over           | (176)                           | over           | 698                              | 889                            | (191)                           | over           |
| CLEANING CONTRACT                           | 5,009                                      | (91)                            | over           | (106)                           | over           | 12                              | under          | 5,009                            | 4,958                          | 51                              | under          |
| STEWARD SERVICE                             | 68   | (2)                             | over           | (2)                             | over           | (2)                             | over           | 68                               | 70                             | (2)                             | over           |
| OTHER PROPERTY COSTS                        | 2,953                                      | 1,628                           | under          | 1,737                           | under          | 1,037                           | under          | 2,722                            | 1,879                          | 843                             | under          |
| ACCOMMODATION RECHARGE TO USERS             | 883  | 0                               |                | 0                               |                | 0                               |                | 883                              | 883                            | 0                               |                |
| <b>PROPERTY COSTS</b>                       | <b>32,591</b>                              | <b>1,170</b>                    | <b>under</b>   | <b>1,170</b>                    | <b>under</b>   | <b>485</b>                      | <b>under</b>   | <b>29,229</b>                    | <b>29,015</b>                  | <b>214</b>                      | <b>under</b>   |

South Lanarkshire Council

Education Resources - Total

Expenditure / Income Variance Trends 2009/2010

|   | REVISED<br>ANNUAL<br>BUDGET<br>SLC 09/10 2 | PERIOD 10<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 11<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 12<br>VARIANCE<br>AMOUNT | Over/<br>Under | PERIOD 13<br>ESTIMATE<br>TO DATE | PERIOD 13<br>ACTUAL<br>TO DATE | PERIOD 13<br>VARIANCE<br>AMOUNT | Over/<br>Under |
|---|--|---------------------------------|----------------|---------------------------------|----------------|---------------------------------|----------------|----------------------------------|--------------------------------|---------------------------------|----------------|
| <b>SUPPLIES AND SERVICES</b>                |  |                                 |                |                                 |                |                                 |                |                                  |                                |                                 |                |
| COMPUTER EQUIPMENT PURCHASE                 | 3  | (41)                            | over           | (41)                            | over           | (45)                            | over           | 2                                | 44                             | (42)                            | over           |
| COMPUTER EQUIPMENT RENTAL                   | 4  | 1                               | under          | 1                               | under          | 1                               | under          | 4                                | 2                              | 2                               | under          |
| I.T. EQUIPMENT MAINT-COMPAQ                 | 3,326                                      | 5                               | under          | 0                               |                | 4                               | under          | 2,752                            | 2,747                          | 5                               | under          |
| EQUIPMENT & OTHER TOOLS                     | 87   | 0                               |                | 0                               |                | 0                               |                | 76                               | 76                             | 0                               |                |
| FURNITURE - GENERAL                         | 28   | 0                               |                | 0                               |                | 5                               | under          | 22                               | 16                             | 6                               | under          |
| MATERIALS, APPARATUS & EQUIPMENT - ED       | 3,591                                      | 53                              | under          | 70                              | under          | 84                              | under          | 3,234                            | 3,124                          | 110                             | under          |
| OTHER SUPPLIES & SERVICES                   | 70   | (18)                            | over           | (23)                            | over           | (31)                            | over           | 66                               | 98                             | (32)                            | over           |
| CATERING - CONTRACT                         | 8,128                                      | 202                             | under          | 201                             | under          | 300                             | under          | 8,122                            | 7,598                          | 524                             | under          |
| <b>SUPPLIES AND SERVICES</b>                | <b>15,237</b>                              | <b>202</b>                      | <b>under</b>   | <b>208</b>                      | <b>under</b>   | <b>318</b>                      | <b>under</b>   | <b>14,278</b>                    | <b>13,705</b>                  | <b>573</b>                      | <b>under</b>   |
| <b>TRANSPORT AND PLANT</b>                  |  |                                 |                |                                 |                |                                 |                |                                  |                                |                                 |                |
| OTHER TRANSPORT COSTS                       | 8  | 0                               |                | 0                               |                | 1                               | under          | 8                                | 6                              | 2                               | under          |
| INSURANCE                                   | 5  | 1                               | under          | 0                               |                | 0                               |                | 5                                | 5                              | 0                               |                |
| FLEET SERVICE CHARGES                       | 934  | (5)                             | over           | (5)                             | over           | 0                               |                | 893                              | 893                            | 0                               |                |
| HIRE OF EXTERNAL VEHICLES                   | 48   | 0                               |                | 0                               |                | (1)                             | over           | 19                               | 20                             | (1)                             | over           |
| HIRE OF EXTERNAL PLANT                      | 0  | (1)                             | over           | 0                               |                | (1)                             | over           | 0                                | 0                              | 0                               |                |
| PUPIL TRANSPORT-SPECIAL EDUCATIONAL NEEDS   | 4,508                                      | 0                               |                | 0                               |                | 227                             | under          | 3,137                            | 2,908                          | 229                             | under          |
| PUPIL TRANSPORT-S'CLYDE PASSENGER TRANSPORT | 5,232                                      | (1)                             | over           | 5                               | under          | 58                              | under          | 5,232                            | 5,153                          | 79                              | under          |
| <b>TRANSPORT AND PLANT</b>                  | <b>10,735</b>                              | <b>(6)</b>                      | <b>over</b>    | <b>0</b>                        |                | <b>284</b>                      | <b>under</b>   | <b>9,294</b>                     | <b>8,985</b>                   | <b>309</b>                      | <b>under</b>   |
| <b>ADMINISTRATION</b>                       |  |                                 |                |                                 |                |                                 |                |                                  |                                |                                 |                |
| PRINTING & STATIONERY                       | 286  | 0                               |                | 12                              | under          | 16                              | under          | 272                              | 254                            | 18                              | under          |
| TELEPHONES                                  | 399  | 5                               | under          | 0                               |                | 0                               |                | 370                              | 370                            | 0                               |                |
| ADVERTISING - OTHER                         | 83   | 2                               | under          | 6                               | under          | 2                               | under          | 75                               | 69                             | 6                               | under          |
| POSTAGES/COURIERS                           | 134  | 3                               | under          | 2                               | under          | 0                               |                | 113                              | 109                            | 4                               | under          |
| INSURANCE                                   | 122  | 0                               |                | 0                               |                | 0                               |                | 122                              | 122                            | 0                               |                |
| OTHER ADMIN COSTS                           | 87   | (4)                             | over           | (10)                            | over           | (23)                            | over           | 77                               | 102                            | (25)                            | over           |
| <b>ADMINISTRATION</b>                       | <b>1,111</b>                               | <b>6</b>                        | <b>under</b>   | <b>10</b>                       | <b>under</b>   | <b>(5)</b>                      | <b>over</b>    | <b>1,029</b>                     | <b>1,026</b>                   | <b>3</b>                        | <b>under</b>   |
| <b>PAYMENT TO OTHER BODIES</b>              |  |                                 |                |                                 |                |                                 |                |                                  |                                |                                 |                |
| OTHER COMMITTEES OF THE AUTHORITY           | 220  | (10)                            | over           | (12)                            | over           | (12)                            | over           | 206                              | 206                            | 0                               |                |
| OTHER LOCAL AUTHORITIES                     | 1,926                                      | 0                               |                | 116                             | under          | 243                             | under          | 1,573                            | 1,573                          | 0                               |                |
| SCOTTISH QUALIFICATIONS AUTHORITY           | 1,431                                      | (74)                            | over           | (74)                            | over           | (74)                            | over           | 1,431                            | 1,500                          | (69)                            | over           |
| PAYMENTS TO OTHER BODIES                    | 5,038                                      | 70                              | under          | 16                              | under          | 60                              | under          | 4,566                            | 4,500                          | 66                              | under          |
| RESIDENTIAL SCHOOL PLACES                   | 4,349                                      | 0                               |                | 0                               |                | 198                             | under          | 3,688                            | 3,187                          | 501                             | under          |
| CONTRACT SPEECH THERAPY                     | 677  | 0                               |                | 0                               |                | 0                               |                | 449                              | 449                            | 0                               |                |
| LOCAL COLLABORATIVE PROGRAMME               | 34   | 0                               |                | 0                               |                | 0                               |                | 22                               | 22                             | 0                               |                |
| SCHOOL BOARDS                               | 51   | 14                              | under          | 16                              | under          | 16                              | under          | 28                               | 9                              | 19                              | under          |
| P.E. FACILITIES                             | 108  | 0                               |                | 0                               |                | 0                               |                | 78                               | 78                             | 0                               |                |
| VAT FREE EXCURSIONS EDUCATION               | 1  | 0                               |                | 0                               |                | 0                               |                | 1                                | 0                              | 1                               | under          |
| <b>PAYMENT TO OTHER BODIES</b>              | <b>13,835</b>                              | <b>0</b>                        |                | <b>62</b>                       | <b>under</b>   | <b>431</b>                      | <b>under</b>   | <b>12,042</b>                    | <b>11,524</b>                  | <b>518</b>                      | <b>under</b>   |

South Lanarkshire Council

Education Resources - Total

Expenditure / Income Variance Trends 2009/2010

|  | REVISED<br>ANNUAL<br>BUDGET<br>SLC 09/10 2 | PERIOD 10<br>VARIANCE<br>AMOUNT | Over/<br>Under  | PERIOD 11<br>VARIANCE<br>AMOUNT | Over/<br>Under  | PERIOD 12<br>VARIANCE<br>AMOUNT | Over/<br>Under  | PERIOD 13<br>ESTIMATE<br>TO DATE | PERIOD 13<br>ACTUAL<br>TO DATE | PERIOD 13<br>VARIANCE<br>AMOUNT | Over/<br>Under  |
|--|--|---------------------------------|-----------------|---------------------------------|-----------------|---------------------------------|-----------------|----------------------------------|--------------------------------|---------------------------------|-----------------|
| <b>PAYMENT TO CONTRACTORS</b>              |  |                                 |                 |                                 |                 |                                 |                 |                                  |                                |                                 |                 |
| PAYMENT TO PRIVATE CONTRACTOR              | 22,300                                     | 0                               |                 | 0                               |                 | 90                              | under           | 20,138                           | 20,035                         | 103                             | under           |
| PAYMENT TO EXTERNAL CONSULTANT             | 1,578                                      | 0                               |                 | 0                               |                 | 0                               |                 | 1,492                            | 1,492                          | 0                               |                 |
| <b>PAYMENT TO CONTRACTORS</b>              | <b>23,878</b>                              | <b>0</b>                        |                 | <b>0</b>                        |                 | <b>90</b>                       | <b>under</b>    | <b>21,630</b>                    | <b>21,527</b>                  | <b>103</b>                      | <b>under</b>    |
| <b>TRANSFER PAYMENTS</b>                   |  |                                 |                 |                                 |                 |                                 |                 |                                  |                                |                                 |                 |
| BURSARIES                                  | 1,512                                      | 0                               |                 | 0                               |                 | 0                               |                 | 1,512                            | 1,512                          | 0                               |                 |
| FOOTWEAR & CLOTHING GRANTS                 | 589  | 0                               |                 | 0                               |                 | (1)                             | over            | 589                              | 592                            | (3)                             | over            |
| WORK EXPERIENCE                            | 25   | 1                               | under           | 0                               |                 | 0                               |                 | 17                               | 17                             | 0                               |                 |
| <b>TRANSFER PAYMENTS</b>                   | <b>2,126</b>                               | <b>1</b>                        | <b>under</b>    | <b>0</b>                        |                 | <b>(1)</b>                      | <b>over</b>     | <b>2,118</b>                     | <b>2,121</b>                   | <b>(3)</b>                      | <b>over</b>     |
| <b>FINANCING CHARGES</b>                   |  |                                 |                 |                                 |                 |                                 |                 |                                  |                                |                                 |                 |
| LEASING CHARGES - FINANCE                  | 2  | 0                               |                 | 0                               |                 | 0                               |                 | 0                                | 0                              | 0                               |                 |
| LEASING CHARGES - OPERATIONAL              | 582  | 0                               |                 | 0                               |                 | 1                               | under           | 582                              | 582                            | 0                               |                 |
| CAR LEASING PAYMENTS                       | 42   | 0                               |                 | 0                               |                 | 5                               | under           | 41                               | 32                             | 9                               | under           |
| I.T. EQUIPMENT LEASING - COMPAQ            | 78   | 0                               |                 | 0                               |                 | (1)                             | over            | 78                               | 79                             | (1)                             | over            |
| <b>FINANCING CHARGES</b>                   | <b>704</b>                                 | <b>0</b>                        |                 | <b>0</b>                        |                 | <b>5</b>                        | <b>under</b>    | <b>701</b>                       | <b>693</b>                     | <b>8</b>                        | <b>under</b>    |
| <b>TOTAL EXPENDITURE</b>                   | <b>298,287</b>                             | <b>(32)</b>                     | <b>over</b>     | <b>(23)</b>                     | <b>over</b>     | <b>(20)</b>                     | <b>over</b>     | <b>272,909</b>                   | <b>272,972</b>                 | <b>(63)</b>                     | <b>over</b>     |
| <b>INCOME</b>                              |  |                                 |                 |                                 |                 |                                 |                 |                                  |                                |                                 |                 |
| GOVERNMENT GRANT - GAELIC EDUCATION        | (160)                                      | 0                               |                 | 0                               |                 | 0                               |                 | (160)                            | (160)                          | 0                               |                 |
| GOVERNMENT GRANTS - OTHER EDUCATION GRANTS | (2,826)                                    | (2)                             | under rec       | 0                               |                 | 0                               |                 | (1,943)                          | (1,943)                        | 0                               |                 |
| MILK SUBSIDIES FROM THE SCOTTISH OFFICE    | (66)                                       | 16                              | over rec        | 16                              | over rec        | 4                               | over rec        | (66)                             | (66)                           | 0                               |                 |
| LOTTERY GRANTS                             | (539)                                      | 0                               |                 | 0                               |                 | 0                               |                 | (163)                            | (163)                          | 0                               |                 |
| FEES & CHARGES - GENERAL                   | (1,497)                                    | 28                              | over rec        | 20                              | over rec        | 30                              | over rec        | (1,300)                          | (1,373)                        | 73                              | over rec        |
| EARLY YEARS FEES                           | (191)                                      | 0                               |                 | (3)                             | under rec       | (1)                             | under rec       | (178)                            | (178)                          | 0                               |                 |
| RENTAL INCOME                              | (20)                                       | (10)                            | under rec       | (10)                            | under rec       | (10)                            | under rec       | (10)                             | 0                              | (10)                            | under rec       |
| OTHER INCOME                               | (2,806)                                    | 0                               |                 | 0                               |                 | (3)                             | under rec       | (2,531)                          | (2,531)                        | 0                               |                 |
| ACCOMMODATION INCOME FROM USERS            | (882)                                      | 0                               |                 | 0                               |                 | 0                               |                 | (882)                            | (882)                          | 0                               |                 |
| <b>INCOME</b>                              | <b>(8,987)</b>                             | <b>32</b>                       | <b>over rec</b> | <b>23</b>                       | <b>over rec</b> | <b>20</b>                       | <b>over rec</b> | <b>(7,233)</b>                   | <b>(7,296)</b>                 | <b>63</b>                       | <b>over rec</b> |
| <b>NET EXPENDITURE</b>                     | <b>289,300</b>                             | <b>0</b>                        |                 | <b>0</b>                        |                 | <b>0</b>                        |                 | <b>265,676</b>                   | <b>265,676</b>                 | <b>0</b>                        |                 |