

South Lanarkshire Council

Revenue Budget Monitoring Statement

Period Ended 1 January 2021 (No.10)

Education Resources

Service Departments :-

Education

COVID-19

Position before Transfers to Reserves

Transfers to Reserves as at 01/01/21

Position After Transfers to Reserves at 01/01/21

Annual Budget	Forecast for Year BEFORE Transfers	Annual Forecast Variance BEFORE Transfers	Annual Forecast Variance AFTER Transfers	Budget Proportion to 01/01/21 £m	Actual to Period 10 to 01/01/21 BEFORE Transfers £m	Variance to 01/01/21 BEFORE Transfers £m
£m	£m	£m	£m			
19.717	13.452	6.265	0.004	248.687	243.694	4.993 under
0.000	9.921	(9.921)	(9.921)	0.000	5.935	(5.935) over
19.717	23.373	(3.656)	(9.917)	248.687	249.629	(0.942) over
				0.000	4.815	(4.815) over
				248.687	254.444	(5.757) over

Education Resources Variance Analysis 2020/21 (Period 10)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	(2,153k) over	Teachers Basic / Superannuation / National Insurance - (3,033k) over	Schools - (923k) over	The overspend reflects the additional teaching staff required due to a growth in pupil numbers.
			COVID-19 - (2,110k) over	The overspend is mainly due to the increased cost of supply teachers in relation to SNCT guidance on payment arrangements for staff due to COVID-19. Additional Education recovery teachers have also been employed on 1 year fixed term contracts.
		APT&C Basic / Superannuation / National Insurance - 976k under	Early Years - 1,185k under	<p>The underspend mainly relates to Early Years posts, where the timing of the expansion projects resulted in a delay in recruitment to fill posts.</p> <p>Specific grant funding was provided for the delivery of 1140 hours of Early Years and this element of the underspend will be carried forward to meet the cost of ELC expansion going forward.</p>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs (cont)		APT&C Basic / Superannuation / National Insurance (cont)	COVID-19 - (209k) over	The overspend is mainly due to the increased cost of school support staff in relation to payment arrangements for staff volunteering in hub and ASN schools outwith term time.
		Sessional Work - (153k) over	Schools - 108k under	The underspend is mainly due to Holiday Lunch Clubs being suspended due to school closures this financial year.
			COVID-19 - (261k) over	This mainly relates to the costs of sessional staff costs that supported the provision of Summer Hubs during school closures.
Property Costs	(1,490k) over	Rates - 236k under	Schools - 236k under	The underspend is mainly due to the timing of rates charges from schools and establishments becoming operational and rebates received in relation to previous financial years.
		<u>Electricity - (249k) over</u>	<u>COVID-19 - (249k)</u>	This overspend is due to increased ventilation requirements within schools.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs (cont)		Cleaning Contract - (717k) over	COVID-19 - (699k) over	The overspend is due to increased cleaning requirements within schools and Early Years establishments following the return in August.
		Cleaning and Janitorial Supplies and Equipment - (757k) over	COVID-19 - (763k) over	The overspend is due to expenditure incurred on sanitising stations and additional cleaning supplies following the return to schools in August.
Supplies and Services	1,198k under	IT Equipment Maint - Contract - (227k) over	COVID-19 - (227k) over	The overspend is mainly due to expenditure incurred in relation to Digital Inclusion.
		Materials, Apparatus and Equipment - (355k) over	<u>Schools - (282k) over</u>	The overspend is due to additional expenditure reflecting the growth in pupil numbers.
			COVID-19 - (73k) over	The overspend is mainly due to expenditure incurred on supplies and materials required for hub schools in relation to COVID-19.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		<u>Pupil Equity Funding - 1,884k under</u>	<u>Schools - 1,884 under</u>	<p>This relates to grant funding received for the academic school year rather than financial year, therefore expenditure spans years 2020/2021 and 2021/2022. Lockdown restrictions have also had an impact on the ability of schools to spend in the current year.</p> <p>Any underspend in the current year will be carried forward for use in the April to June 2021 school session.</p>
		Protective Clothing and Uniforms - (985k) over	COVID-19 - (983k) over	The overspend is due to expenditure incurred on personal protective equipment following the return to schools in August.
		<u>Health and Safety - 71k under</u>	<u>Schools - 71k under</u>	This underspend relates to expenditure on sanitary products being lower than anticipated.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		Catering - Contract - 841k under	Schools - 841k under	<p>The underspend is partly due to unspent budget in relation to both the Holiday Lunch Club and Breakfast Club programmes this financial year and is being used to help manage the costs of COVID-19.</p> <p>In addition, expenditure on the provision of lunches in Early Years establishments is lower than anticipated. This funding will be carried forward to meet the costs of Early Years expansion going forward.</p>
Transport and Plant	(332k) over	<u>Pupil Transport - Special Educational Needs - (66k) over</u> Pupil Transport - Strathclyde Passenger Transport - (243k) over <u>Pupil Transport - Other - (48k) over</u>	<u>Schools - (66k) over</u> Schools - (243k) over <u>Schools - (48k) over</u>	<p>This relates to the cost of transporting children with Additional Support Needs to school.</p> <p>This is a demand led service and reflects the volume of children requiring mainstream transport to school.</p> <p>This is a demand led service and reflects the volume of children requiring mainstream transport to school.</p>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Administration Costs	10k under	Printing and Stationery - (30k) over	<u>Schools - 47k under</u>	The underspend is mainly due to reduced expenditure on photocopier (MFD) usage charges within schools to date.
			COVID-19 - (77k) over	The overspend is mainly due to costs associated with COVID-19 related signage required for schools for their return in August.
		Conferences - 38k under	Schools - 38k under	The underspend relates to expenditure on Early Years partner conferences being lower than anticipated.
Payments to Other Bodies	2,411k under	Other Local Authorities - 220k under	Schools - 220k under	The underspend is due to a reduction in placements within Other Local Authorities and is being used to support the costs of Independent School Places below.
		Payments to Other Bodies - 2,964k under	Early Years - 3,007k under	The underspend is mainly due to less than anticipated core Early Years spend to date.
			COVID-19 - (43k) over	The overspend is due to expenditure incurred on the provision of critical childcare for families of key workers.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Payments to Other Bodies (cont)		Independent School Places - (802k) over	Schools - (802k) over	This overspend reflects the increased cost of placements for pupils with additional support needs in independent schools due to both an increase in the number of placements and in the cost of placements. This is partially offset by the underspend within Other Local Authorities above.
Transfer Payments	(74k) over	<u>Footwear and Clothing Grants - (74k) over</u>	<u>COVID-19 - (74k) over</u>	The overspend is due to increased expenditure on footwear and clothing grants as a result of additional claimants due to COVID-19.
Income	(512k) under recovered	Milk Subsidies - (18k) under recovered	Schools - (18k) under recovered	This reflects the under recovery of income received for the administration of nursery milk due to COVID-19.
		Contributions from Other Bodies - (224k) under recovered	Schools - (224k) under recovered	The under recovery relates to reduced income received from Instrumental Music Service fees as a result of COVID-19.
		Early Years Fees - (241k) under recovered	Early Years - (241k) under recovered	The under recovery of income relates to reduced income received from Early Years Childcare fees as a result of COVID-19.

* The underlined variances represent new variances since the last report.

South Lanarkshire Council

Education Resource - Total

Expenditure / Income Variance Trends 2020/2021

	REVISED ANNUAL BUDGET SLC 20/21 2	PERIOD 7 ACTUAL TO DATE	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS												
TEACHERS BASIC	150,049	78,691	(1,224)	over	(1,478)	over	(1,914)	over	112,959	115,219	(2,260)	over
TEACHERS SUPERANNUATION	35,375	17,707	(288)	over	(349)	over	(444)	over	25,391	25,916	(525)	over
TEACHERS NI	16,461	8,429	(133)	over	(162)	over	(210)	over	12,097	12,345	(248)	over
DAILY TEACHERS BASIC	1,281	521	0		0		0		784	784	0	
TEACHERS TRAINING	380	238	0		0		16	under	173	155	18	under
APT&C BASIC	56,075	26,357	195	under	204	under	694	under	39,373	38,606	767	under
APT&C OVERTIME	0	53	(53)	over	(53)	over	(54)	over	0	55	(55)	over
APT&C SUPERANNUATION	10,200	4,889	50	under	51	under	135	under	7,346	7,198	148	under
APT&C NIC	4,176	2,035	20	under	20	under	56	under	2,965	2,904	61	under
SESSIONAL WORK	121	261	(159)	over	(159)	over	(154)	over	121	274	(153)	over
TRAVEL AND SUBSISTANCE	227	20	53	under	29	under	52	under	89	35	54	under
OTHER EMPLOYEE COSTS	263	41	21	under	16	under	60	under	162	104	58	under
PENSION INCREASES	434	242	11	under	13	under	14	under	325	311	14	under
PREMATURE RETIRALS	4,660	2,720	(1)	over	(2)	over	(21)	over	3,495	3,526	(31)	over
ADDITIONAL PENSION COSTS	0	0	0		0		(1)	over	0	1	(1)	over
EMPLOYEE COSTS	279,702	142,204	(1,508)	over	(1,870)	over	(1,771)	over	205,280	207,433	(2,153)	over

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PROPERTY COSTS												
RATES	12,924	14,457	236	under	236	under	236	under	12,924	12,688	236	under
SCOTTISH WATER - METERED (DRAINAGE) CHARGES	1,000	386	0		0		(7)	over	621	629	(8)	over
SCOTTISH WATER - METERED CHARGES	643	273	0		0		11	under	383	370	13	under
RENT	246	181	0		0		(7)	over	199	207	(8)	over
SERVICE CHARGE	33	0	0		0		0		3	3	0	
FACTORING CHARGES	0	1	(1)	over	(1)	over	(1)	over	0	1	(1)	over
BED AND BREAKFAST	0	1	(1)	over	(1)	over	(2)	over	0	3	(3)	over
PROPERTY INSURANCE	480	3	0		(3)	over	(5)	over	479	484	(5)	over
SECURITY COSTS	65	17	0		0		(3)	over	19	22	(3)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	36	9	(1)	over	(3)	over	9	under	30	20	10	under
LIFE CYCLE MAINTENANCE	1	1	0		0		0		1	1	0	
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	4	34	(28)	over	(31)	over	(47)	over	3	51	(48)	over
ADAPTIONS - INTERNAL CONTRACTORS	62	48	(27)	over	(29)	over	(36)	over	36	75	(39)	over
ASBESTOS	0	1	(1)	over	(1)	over	(1)	over	0	1	(1)	over
ELECTRICITY - CONTRACT	3,751	1,279	0		0		(182)	over	2,247	2,496	(249)	over
GAS	2,260	414	0		0		0		869	869	0	
HEATING OIL	71	16	0		0		0		33	34	(1)	over
SOLID FUEL	187	2	0		0		0		109	109	0	
JANITOR SERVICE	54	2	0		0		37	under	50	12	38	under
JANITORIAL SUPPLIES	6	0	0		0		5	under	5	0	5	under
CLEANING CONTRACT	22	712	(699)	over	(699)	over	(716)	over	5	722	(717)	over
CLEANING OUTWITH CONTRACT	62	21	0		0		15	under	45	28	17	under
CLEANING AND JANITORIAL SUPPLIES AND EQUIPMENT	184	393	(325)	over	(610)	over	(699)	over	125	882	(757)	over
HEALTH & HYGIENE MATERIALS	132	(1)	1	under	1	under	30	under	87	55	32	under
WINDOW CLEANING	2	0	0		0		0		0	0	0	
STEWARD SERVICE	1	0	0		0		0		0	0	0	
REFUSE UPLIFT	15	1	0		0		0		5	5	0	
REMOVAL & STORAGE COSTS	2	2	0		0		0		2	3	(1)	over
OTHER PROPERTY COSTS	40	28	0		0		(14)	over	30	30	0	
ACCOMMODATION RECHARGE TO USERS	882	882	0		0		0		882	882	0	
PROPERTY COSTS	23,165	19,163	(846)	over	(1,141)	over	(1,377)	over	19,192	20,682	(1,490)	over

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SUPPLIES AND SERVICES												
COMPUTER EQUIPMENT PURCHASE	360	185	0		0		(1)	over	357	377	(20)	over
COMPUTER EQUIPMENT RENTAL	1	0	0		0		1	under	1	0	1	under
I.T. EQUIPMENT MAINT-CONTRACT	2,544	1,683	0		(127)	over	(227)	over	2,473	2,700	(227)	over
I.T. ELECTRONIC MESSAGING	21	16	0		0		(4)	over	21	26	(5)	over
EQUIPMENT, APPARATUS AND TOOLS	30	4	0		1	under	2	under	14	14	0	
SMALL TOOLS	3	0	0		(1)	over	(2)	over	3	3	0	
AIDS FOR CLIENTS	102	15	7	under	0		32	under	38	38	0	
ADAPTATIONS FOR CLIENTS	14	7	(7)	over	0		(14)	over	14	14	0	
FURNITURE - OFFICE	20	17	(5)	over	(3)	over	(2)	over	20	22	(2)	over
FURNITURE - GENERAL	63	6	3	under	2	under	0		25	25	0	
FURNISHINGS (INCL. CROCKERY & LINEN)	9	5	0		(1)	over	0		8	8	0	
MATERIALS	8	6	(6)	over	(6)	over	(1)	over	8	9	(1)	over
MATERIALS, APPARATUS AND EQUIPMENT	2,474	521	(63)	over	(65)	over	(313)	over	728	1,083	(355)	over
PUPIL EQUITY FUNDING	3,286	0	0		0		1,696	under	1,889	5	1,884	under
SAC FUNDING	334	0	0		0		0		0	0	0	
LIBRARY/RESOURCE CENTRE MATERIALS	58	21	0		0		0		33	33	0	
AUDIO VISUAL	4	0	0		0		0		4	4	0	
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC.	15	10	0		0		0		15	15	0	
TV LICENCES - EDUCATION	23	3	0		0		0		5	5	0	
FOODSTUFFS - GENERAL	13	2	(2)	over	(2)	over	(2)	over	9	11	(2)	over
PROTECTIVE CLOTHING & UNIFORMS	23	671	(647)	over	(686)	over	(763)	over	0	985	(985)	over
LAUNDRY COSTS	1	0	0		0		1	under	0	0	0	
OTHER SUPPLIES AND SERVICES	21	19	0		0		0		16	16	0	
HEALTH AND SAFETY	71	0	0		0		67	under	71	0	71	under
CATERING - CONTRACT	2,902	0	442	under	442	under	807	under	2,593	1,752	841	under
CATERING - OUTWITH CONTRACT	2	0	0		0		0		2	1	1	under
CATERING - EXTERNAL	0	0	0		0		0		0	1	(1)	over
DELIVERY CHARGE	0	0	0		0		0		0	2	(2)	over
SUPPLIES AND SERVICES	12,402	3,191	(278)	over	(446)	over	1,277	under	8,347	7,149	1,198	under

South Lanarkshire Council

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TRANSPORT AND PLANT												
POOL CAR CHARGES-RENTAL	3	0	0		(1)	over	(16)	over	2	18	(16)	over
OTHER TRANSPORT COSTS	2	1	0		0		0		2	1	1	under
INSURANCE	3	0	0		0		0		3	3	0	
FLEET SERVICE CHARGES - SCHEDULED MAINTENANCE	22	8	2	under	4	under	6	under	15	9	6	under
FLEET SERVICE CHARGES - VEHICLE MAINTENANCE	27	9	4	under	6	under	5	under	19	12	7	under
FLEET SERVICE CHARGES - LEASING	52	10	0		0		0		19	19	0	
FLEET SERVICE CHARGES - HIRED VEHICLES	0	2	(2)	over	(2)	over	(2)	over	0	2	(2)	over
FLEET SERVICE CHARGES - ROAD FUND LICENCES/MOT	4	2	0		0		0		3	2	1	under
FLEET SERVICE CHARGES - FUEL	68	11	0		0		15	under	48	31	17	under
FLEET SERVICE CHARGES - DRIVERS	1,237	990	0		(49)	over	0		1,062	1,062	0	
FLEET SERVICE CHARGES - BUS ESCORTS	258	176	0		(50)	over	0		256	256	0	
HIRE OF EXTERNAL VEHICLES	55	1	0		0		15	under	19	4	15	under
HIRE OF SKIPS	1	7	(5)	over	(2)	over	(5)	over	1	5	(4)	over
PUPIL TRANSPORT-SPECIAL EDUCATIONAL NEEDS	4,540	1,511	0		0		(59)	over	2,868	2,934	(66)	over
PUPIL TRANSPORT-S'CLYDE PASSENGER TRANSPORT	4,882	2,529	(88)	over	(117)	over	(200)	over	3,827	4,070	(243)	over
PUPIL TRANSPORT - OTHER	138	5	0		0		(43)	over	85	133	(48)	over
TRANSPORT AND PLANT	11,292	5,262	(89)	over	(211)	over	(284)	over	8,229	8,561	(332)	over
ADMINISTRATION												
PRINTING AND STATIONERY	608	325	(73)	over	(76)	over	(30)	over	523	553	(30)	over
TELEPHONES	212	90	0		0		3	under	124	120	4	under
MOBILE PHONES	23	14	0		0		0		20	20	0	
ADVERTISING - OTHER	11	0	0		0		3	under	3	0	3	under
POSTAGES/COURIERS	81	41	(3)	over	(3)	over	2	under	55	53	2	under
MEMBERSHIP FEES/SUBSCRIPTIONS	256	146	0		0		0		256	256	0	
INSURANCE	78	0	0		0		0		76	76	0	
MEDICAL COSTS	13	9	(3)	over	(3)	over	(3)	over	13	16	(3)	over
LEGAL EXPENSES	1	1	0		(1)	over	0		1	1	0	
HOSPITALITY / CIVIC RECOGNITION	6	9	(8)	over	(8)	over	(3)	over	6	9	(3)	over
SECURITY UPLIFT FEES	3	0	0		0		0		0	0	0	
OTHER ADMIN COSTS	5	0	0		0		(1)	over	5	6	(1)	over
CONFERENCES - OFFICIALS (incl associated costs)	52	0	24	under	31	under	35	under	38	0	38	under
TRAINING	381	48	42	under	22	under	0		330	330	0	
ADMINISTRATION	1,730	683	(21)	over	(38)	over	6	under	1,450	1,440	10	under

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PAYMENT TO OTHER BODIES												
OTHER LOCAL AUTHORITIES	1,367	215	111	under	96	under	198	under	792	572	220	under
SCOTTISH QUALIFICATIONS AUTHORITY	1,563	1,552	0		0		0		1,552	1,552	0	
PAYMENTS TO VOLUNTARY ORGANISATIONS	16	14	0		0		0		16	16	0	
PAYMENTS TO OTHER BODIES	18,800	5,889	265	under	380	under	2,663	under	13,149	10,185	2,964	under
INDEPENDENT SCHOOL PLACES	3,507	2,002	(253)	over	(362)	over	(722)	over	2,008	2,810	(802)	over
CONTRACT SPEECH THERAPY	678	0	0		0		0		0	0	0	
SCHOOL ACTIVITIES	102	11	0		0		0		8	8	0	
RESEARCH GRANTS - EDUCATION	39	39	0		0		0		39	39	0	
PARENT COUNCILS (PREV.SCHOOL BOARDS)	28	0	0		0		0		12	12	0	
P.E. FACILITIES	70	0	0		0		0		0	0	0	
ACTIVITIES PROGRAMME	397	204	0		0		29	under	339	310	29	under
COPYRIGHT AGREEMENT	173	173	0		0		0		173	173	0	
VAT FREE EXCURSIONS - EDUCATION	15	7	0		0		0		15	15	0	
PRIVATE INDIVIDUALS - GENERAL	35	0	0		0		0		35	35	0	
PAYMENT TO OTHER BODIES	26,790	10,107	122	under	114	under	2,168	under	18,138	15,727	2,411	under
PAYMENT TO CONTRACTORS												
PAYMENT TO PRIVATE CONTRACTOR	35,344	14,079	70	under	70	under	0		26,243	26,243	0	
PAYMENT TO EXTERNAL CONSULTANTS / PROFESSIONAL SERVICES	1	1	0		0		0		1	1	0	
PAYMENT TO CONTRACTORS	35,345	14,080	70	under	70	under	0		26,244	26,244	0	
TRANSFER PAYMENTS												
EDUCATION MAINTENANCE ALLOWANCE	769	516	0		0		0		769	769	0	
FOOTWEAR & CLOTHING GRANTS	1,621	1,640	(19)	over	(40)	over	(58)	over	1,621	1,695	(74)	over
WORK EXPERIENCE	13	0	0		0		0		0	0	0	
TRANSFER PAYMENTS	2,403	2,156	(19)	over	(40)	over	(58)	over	2,390	2,464	(74)	over
FINANCING CHARGES												
LEASING CHARGES - OPERATIONAL	62	49	0		0		0		49	49	0	
I.T. EQUIPMENT LEASING - CONTRACT	316	135	0		0		0		201	201	0	
FINANCING CHARGES	378	184	0		0		0		250	250	0	
TOTAL EXPENDITURE	393,207	197,030	(2,569)	over	(3,562)	over	(39)	over	289,520	289,950	(430)	over

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Education Resource - Total

Expenditure / Income Variance Trends 2020/2021

	REVISED ANNUAL BUDGET SLC 20/21 2	PERIOD 7 ACTUAL TO DATE	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 8 VARIANCE AMOUNT	Over/ Under	PERIOD 9 VARIANCE AMOUNT	Over/ Under	PERIOD 10 ESTIMATE TO DATE	PERIOD 10 ACTUAL TO DATE	PERIOD 10 VARIANCE AMOUNT	Over/ Under
INCOME												
GOVERNMENT GRANT - GAELIC EDUCATION	(170)	(85)	0		0		0		(170)	(170)	0	
GOVERNMENT GRANTS - OTHER EDUCATION GRANTS	(39,492)	(36,796)	0		0		0		(38,027)	(38,027)	0	
MILK SUBSIDIES FROM THE SCOTTISH OFFICE	(66)	(12)	(48)	under rec	(48)	under rec	(17)	under rec	(28)	(10)	(18)	under rec
CONTRIBUTIONS FROM OTHER BODIES	(1,854)	(716)	(101)	under rec	(101)	under rec	(200)	under rec	(1,271)	(1,047)	(224)	under rec
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(1,051)	0	0		0		0		0	0	0	
PLAYGROUP ACCOMMODATION CHARGE	(25)	(5)	(8)	under rec	(8)	under rec	(8)	under rec	(17)	(5)	(12)	under rec
EARLY YEARS FEES	(549)	(28)	(329)	under rec	(289)	under rec	(227)	under rec	(381)	(140)	(241)	under rec
RENTAL INCOME	(20)	(7)	0		0		0		(11)	(11)	0	
COURSE FEES	(35)	(2)	0		0		(20)	under rec	(22)	(2)	(20)	under rec
OTHER INCOME	(24)	(13)	0		0		1	over rec	(24)	(27)	3	over rec
ACCOMMODATION INCOME FROM USERS	(882)	(882)	0		0		0		(882)	(882)	0	
INCOME	(44,168)	(38,546)	(486)	under rec	(446)	under rec	(471)	under rec	(40,833)	(40,321)	(512)	under rec
NET EXPENDITURE	349,039	158,484	(3,055)	over	(4,008)	over	(510)	over	248,687	249,629	(942)	over