

**THE HIGHLAND COUNCIL**  
**GAELIC COMMITTEE - 21 MAY 2009**

Agenda Item	
Report No	

**Revenue Budget Monitoring Report for the month ending 30<sup>th</sup> April 2009**

**Report by Director of Education, Culture and Sport Service**

**Summary**

This report sets out the Revenue Budget monitoring position for the month ending 30<sup>th</sup> April 2009.

**1. Background**

- 1.1 Annex 1 outlines the gross expenditure and income budgets for financial year 2009-10, the expenditure and income as at the end of April 2009 and the projected year-end net expenditure figure for each of the budget headings.
- 1.2 Section 2 of this report provides a more detailed explanation of the financial information contained within Annex 1.

**2. Analysis of Monitoring Statements**

- 2.1 The component parts of the Gaelic budget can be broken down over 4 main headings:
  - Education – primary, secondary and pre school
  - Gaelic development - staffing and operational
  - Community learning and Culture
  - GLAIF
- 2.2 The education budget represents the funding for the existing teaching staffing establishment within each sector.
- 2.3 The Gaelic Development budget comprises of 3 elements – staffing, operational and cultural support budgets. The staffing budget includes funding for the Gaelic Development Manager, the Education Development Officer, the Development Officer, the Mairi Mhor Gaelic Song Fellowship Officer, the Gaelic Resources Assistant and other related support staff. The operational budget includes funding for materials, grants to external organisations, translation and development projects. The cultural support budget comprises of the annual funding contribution towards the BLAS festival.

2.4 The 2008/09 outturn has not been finalised at the time of writing this report. The final outturn position for 2009/09 will be reported to the Gaelic Committee in August 2009.

2.5 In relation to the Gaelic Language Act Implementation Fund grant funding provided by Bord na Gaidhlig in previous financial years the unspent balances will be carried forward and will be available in the current financial year.

### **3. Additional Funding**

3.1 Capital funding totalling £150,000 was received from the Scottish Government during financial year 2007/08. This funding is ear-marked for infrastructure developments at Inverness Royal Academy in recognition of that school's role in relation to Gaelic Secondary education in Inverness. This funding has been carried forward and is available for in the current financial year.

### **4. Recommendation**

4.1 Members are asked to:-

- Note the content of the above report

Signature:

Designation: Director of Education, Culture and Sport

Date: 13<sup>th</sup> May 2009

Author: Ron Mackenzie, Head of Support Services, Education, Culture & Sport

Background Papers:

Annex 1 Budget monitoring statement as at April 2009.

**ECS GAELIC MONITORING April 2009**

**Annex 1**

	Ledger Code	Gross Expenditure Budget	Income Budget	Net Expenditure Budget
Primary School Teaching Staff - Note 1		2,015,002		<b>2,015,002</b>
Secondary School Teaching Staff - Note 2		738,564		<b>738,564</b>
Inverness Gaelic School - Unitary Charge - Note 3		609,234	-240,719	<b>368,515</b>
Grant for Pre School Education	11HC400	170,834		<b>170,834</b>
<b>SUB TOTAL - EDUCATION</b>		<b>3,533,634</b>	<b>-240,719</b>	<b>3,292,915</b>
Gaelic Development - Staff	11AC013	153,799		<b>153,799</b>
Gaelic Development - Operational	11AC014	230,012	-2,091	<b>227,921</b>
Gaelic Development - BLAS Funding	11AC014	105,000		<b>105,000</b>
Community Learning	11FA004	98,762	0	<b>98,762</b>
Gaelic Language Plan Implementation	11AC130			
Gaelic Language Preparatory Plan - 2006/07 (Phase 1)	11AC131			
Gaelic Language Preparatory Plan - 2007/08 (Phases 2 & 2A)	11AC133			
GLAIF(Phase 3 )	11AC138			
Specific Gaelic Grant - Note 4			-946,000	<b>-946,000</b>
<b>Total Funding</b>		<b>4,121,207</b>	<b>-1,188,810</b>	<b>2,932,397</b>

Actual Expenditure	Actual Income	Actual Net Expenditure
167,917		<b>167,917</b>
61,547		<b>61,547</b>
50,770	-20,060	<b>30,710</b>
14,236		<b>14,236</b>
<b>294,470</b>	<b>-20,060</b>	<b>274,410</b>
18,915		<b>18,915</b>
53,169		<b>53,169</b>
		<b>0</b>
5,988	-318	<b>5,671</b>
		<b>0</b>
		<b>0</b>
		<b>0</b>
2,546		<b>2,546</b>
		<b>0</b>
		<b>0</b>
<b>375,087</b>	<b>-20,377</b>	<b>354,710</b>

Net Expenditure Projection	Variance
<b>2,015,002</b>	<b>0</b>
<b>738,564</b>	<b>0</b>
<b>368,515</b>	<b>0</b>
<b>170,834</b>	<b>0</b>
<b>3,292,915</b>	<b>0</b>
<b>153,799</b>	<b>0</b>
<b>227,921</b>	<b>0</b>
<b>105,000</b>	<b>0</b>
<b>98,762</b>	<b>0</b>
<b>0</b>	<b>0</b>
<b>0</b>	<b>0</b>
<b>0</b>	<b>0</b>
<b>0</b>	<b>0</b>
<b>0</b>	<b>0</b>
<b>-946,000</b>	<b>0</b>
<b>2,932,397</b>	<b>0</b>

Note 1 - This is on the basis that there are 50.20 Gaelic teachers in the Primary sector. If English only the cost would be £1.29M, therefore the additional cost of Gaelic is estimated as £0.63M

Note 2 - This is on the basis that there are 18.40 Gaelic teachers in the Secondary sector

Note 3 - These figures are based on estimates

Note 4 - Although Gaelic Grant is accounted for centrally, it offsets some of the devolved Gaelic teaching budgetary costs