

EARMARKED RESERVES – 2017-18 YEAR-END**1. EXECUTIVE SUMMARY**

- 1.1 The purpose of this report is to provide information on progress with balances already earmarked within the General Fund, new balances earmarked at the end of 2017-18 that qualify for automatic carry forward and request approval for 10 new unspent budget earmarking proposals.
- 1.2 The earmarked balance in the General Fund as at 31 March 2017 was £41.519m. Of this balance £10.567m has been spent during 2017-18. An additional earmarking agreed during 2017-18 for a one-off payment to Argyll and Bute Citizens Advice Centre totalling £0.035m was also spent, bringing the total amount spent from earmarked reserves during 2017-18 to £10.602m. The sum of £0.574m will be transferred back to the General Fund. The remainder is planned to be spent in future years.
- 1.3 There are 10 new unspent budget earmarked proposals totalling £0.682m with supporting business cases for approval:

Department	Description	Appendix	£000
Customer Services	Car Parking at Kilmory including Equality Act 2010 Requirements	1a	138
Customer Services	Living Wage Consolidation Team	1b	94
Customer Services	Transformation and Budget Reconstruction	1c	50
Customer Services	Business Development Training	1d	77
Development and Infrastructure Services	Inveraray Arches Re-tender	1e	50
Development and Infrastructure Services	Continuation of Transformation Project Managers	1f	60
Development and Infrastructure Services	Housing Case Management System	1g	24
Development and Infrastructure Services	Cardross Crematorium Essential DDA Works	1h	103
Development and Infrastructure Services	Dalinelongart Forestry Plan	1i	11
Development and Infrastructure Services	Oban Strategic Development Framework	1j	75
Total			682

- 1.4 The Council previously agreed to earmark £8.588m at its meeting in February 2018 for the following purposes:

	£000s
WW1 Commemoration Events on Islay	15
Bute Advice Centre One-Off Additional Payment	22
Argyll and Bute Citizens Advice Bureau One-Off Additional Payment	35
Kintyre Recycling One-off Additional Payment	18
MACPool Development Project Contribution	25
Funding Allocated to the Capital plan	8,240
Dunoon Business Improvement District Funding	101
Acquisition of Land at 1 West Clyde Street, Helensburgh	132
Total	8,588

- 1.5 There are new balances totalling £4.105m that qualify for automatic carry forward at the end of 2017-18.
- 1.6 The new earmarked balance as at 31 March 2018 amounts to £43.717m. The most significant elements of this balance relate to the Strategic Housing Fund £5.900m, Investment in Affordable Housing £5.000m, which will generate an income stream which will finance borrowing for the schools projects and the Helensburgh Waterfront £5.579m.

EARMARKED RESERVES - 2017-18 YEAR-END

2. INTRODUCTION

2.1 The purpose of this report is to provide information on progress with balances already earmarked within the General Fund, new balances earmarked at the end of 2017-18 that qualify for automatic carry forward and request approval for 10 new unspent budget earmarking proposals.

3. RECOMMENDATIONS

3.1 Members to review and approve the revised Policy on Year End Flexibility, included as Appendix 2, including the approval of a new category for automatic carry forward of additional fees and charges income generated from Piers and Harbours operations in order to create a Piers and Harbours Investment Fund.

3.2 Members to approve the 10 new unspent budget earmarked reserve proposals totalling £0.682m, as per the business cases submitted and as outlined within Appendix 1.

3.3 Members to note the new balances at the end of 2017-18 that qualify for automatic carry-forward as outlined within Appendix 3.

3.4 Members to note the previously approved unspent budget earmarked reserves and the justification for continuing to earmark these as outlined within Appendix 4.

3.5 Members to note that £0.574m of earmarked balances will be released back into the General Fund as these balances are no longer required.

3.6 Members to note the other balances contained within Appendix 5, both previously earmarked and new balances that have been subject to a previous Council decision.

4. DETAIL**4.1 Background**

4.1.1 The Council has previously agreed the following in respect of earmarked balances in the General Fund:

- The balances in relation to the Strategic Housing Fund, CHORD and unspent budget within the Devolved Management of Resources (DMR) Scheme of Delegation for schools.
- Any unspent grants and unspent contributions from external bodies are earmarked. This is on the basis that the monies would have to be returned/repaid if not used for the purpose intended.

- Any unspent budget that relates to existing policy commitments arising from a previous Council decision or is required to meet an existing legal commitment is earmarked.
- Any unspent funding provided by the Scottish Government to implement new legislation or government initiatives is earmarked. The funding carried forward is used solely for its intended purpose to fund the implementation of new government directions; and
- Any savings generated from energy efficiency measures are carried forward in an Energy Efficiency Fund for reinvestment to further reduce the Council's energy costs and carbon emission levels.

4.1.2 A new automatic carry forward category, referred to as the Piers and Harbours Investment Fund, for additional fees and charges income generated from Piers and Harbours operations is proposed. The earmarked funds will be used to meet the costs of the prudential borrowing required to develop and maintain the Council's harbour assets and infrastructure. A revised earmarking policy, including this new category, is attached as Appendix 2 for approval.

4.1.3 Outwith the situations noted above there will be no automatic carry forward of unspent budget. Earmarking of funds in relation to unspent budget and not covered by the criteria above are reported to Council for approval and supported by a business case.

4.2 New Earmarked Reserves

4.2.1 Appendix 1 provides detail of the new unspent budget proposals at the end of the 2017-18 financial year, these proposals total £0.682m. Council are asked to review these new proposed earmarked balances together with the business cases developed by services which are included as Appendices 1a to 1j.

4.2.2 There are also new earmarked balances for the 2017-18 financial year which qualify for automatic carry forward in line with the conditions outlined in paragraphs 4.1.1 and 4.1.2. These total £4.105m and are outlined in Appendix 3.

4.3 Previously Approved Balances

4.3.1 Appendix 4 outlines the previously agreed earmarked balances from unspent budget with a note on the plans for use and in some instances further justification of why the amounts remain earmarked. An indicative spending profile has been included for each earmarked balance but these may vary as projects progress and require amendment. These balances have been scrutinised by SMT to ensure that there are clear spending plans in place and that the purpose of the earmarking is in line with Council priorities.

4.3.2 Appendix 5 outlines the remainder of the previously approved earmarked balances. These are only provided for information as they are balances which qualify for automatic carry forward or have been subject to a previous Council decision.

4.4 Balances released back to the General Fund

4.4.1 The details of the funds totalling £0.574m that will be un-earmarked and released back into the General Fund are detailed below:

- 4.4.2 A £0.100m payment in respect of the Pathfinder North Implementation. Funding was agreed to meet expected additional costs arising from delays in the project but this funding has not been required and can be returned to the unallocated General Fund.
- 4.4.3 A £0.322m payment in respect of the Council's Employability Team's operations. Additional funding was agreed in October 2015 to fund the completion of the Council's contractual obligation to deliver a Welfare to Work programme. The Team's operations are now in a much healthier state enabling the removal of the balance of £0.322m which was still available and an additional repayment to the unallocated General Fund of £0.103m from the operational surplus generated by the Team.
- 4.4.4 A £0.006m payment in respect of the celebration of the 50th anniversary of the twinning arrangement between Argyll and Bute and Amberg-Sulzbach. The celebrations are now complete and the residual funds can be returned to the unallocated General Fund.
- 4.4.5 A £0.005m payment in respect of the rationalisation of office accommodation in Campbeltown. All of the costs have been met and the residual funds can be returned to the unallocated General Fund.
- 4.4.6 A £0.039m payment in respect of the running of local elections in May 2017. All of the costs have been met and the residual funds can be returned to the unallocated General Fund.

4.5 General Fund Balance

- 4.5.1 The General Fund balance at 31 March 2017 was £53.489m, of this a total of £41.519m was approved by Council to be earmarked for specific purposes. The table overleaf summarises the movement in the earmarked balance to 31 March 2018.
- 4.5.2 A total of £43.717m is earmarked to be carried forward into 2018-19. The most significant elements of this balance relate to the Strategic Housing Fund £5.900m, Investment in Affordable Housing £5.000m, which will generate an income stream which will finance borrowing for the schools projects, and Helensburgh Waterfront £5.579m.
- 4.5.3 The earmarked balances will be monitored throughout the financial year and reports submitted to the Policy and Resources Committee.

Movement in Earmarked Balances

Earmarking Category	Balance at 31 March 2017 £000	Transfers Between Categories £000	New Earmarking from 2017-18 Outturn £000	New Earmarking Agreed by Council during 2017-18 £000	Actual Spend 2017-18 £000	Released back to General Fund £000	Balance Carried Forward to 2018-19 £000
Argyll, Lomond and the Islands Regeneration Initiative	4,453	(4,453)	0	0	0	0	0
Lochgilphead and Tarbert Regeneration	0	3,000	0	0	(5)	0	2,995
Inward Investment Fund	0	960	0	0	0	0	960
Rural Resettlement Fund	0	493	0	0	(165)	0	328
Asset Management Investment	2,492	0	0	0	15	0	2,507
CHORD	240	0	93	0	0	0	333
DMR Schools	1,034	0	566	0	(848)	0	752
Energy Efficiency Fund	136	0	0	0	0	0	136
Existing Legal Commitments	1,042	(122)	0	0	0	0	920
Helensburgh Waterfront	5,579	0	0	0	0	0	5,579
Investment in Affordable Housing	5,000	0	0	0	0	0	5,000
NPDO	2,805	0	0	0	(2,805)	0	0
Piers and Harbours Investment Fund	0	0	107	0	0	0	107
Previous Council Decision - Other	929	0	346	8,588	(68)	(425)	9,370
Scottish Government Initiatives	674	0	150	0	(258)	0	566
Severance	2,321	0	0	0	(1,083)	0	1,238
Strategic Housing Fund	6,177	0	1,913	0	(2,190)	0	5,900
Transformation	83	0	0	0	0	0	83
Unspent Budget	7,719	0	682	0	(2,816)	(149)	5,436
Unspent Grant	544	122	904	0	(247)	0	1,323
Unspent Third Party Contribution	291	0	26	0	(133)	0	184
Totals	41,519	0	4,787	8,588	(10,603)	(574)	43,717

5. CONCLUSION

- 5.1 A total of £0.574m of earmarked balances will be released back into the General Fund.
- 5.2 Services have submitted their new proposed unspent budget earmarked reserves balances for the 2017-18 year-end for consideration by Council together with business cases to support the requests, these proposals total £0.682m.
- 5.3 There are a number of previously approved unspent budget earmarked reserves balances where there are plans to spend in future years, these have been scrutinised by SMT to ensure there is clear justification for these to continue to be earmarked.
- 5.4 There are new balances totalling £4.105m that qualify for automatic carry forward at the end of 2017-18, including one which is classified under the new Piers and Harbours Investment Fund category totalling £0.107m.

6. IMPLICATIONS

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|-----|--------------------|--|
| 6.1 | Policy – | Outlines the new proposed unspent budget earmarking to be carried forward as per the updated policy. Also outlines the new balances to be earmarked which qualify for automatic carry forward. |
| 6.2 | Financial - | Outlines all earmarked balances held within the General Fund. |
| 6.3 | Legal - | None. |
| 6.4 | HR - | None. |
| 6.5 | Equalities - | None. |
| 6.6 | Risk - | None. |
| 6.7 | Customer Service - | None. |

**Kirsty Flanagan
Head of Strategic Finance**

**Councillor Gary Mulvaney – Depute Council Leader - Policy Lead Strategic
Finance and Capital Regeneration Projects
19 June 2018**

For further information contact: Kirsty Flanagan, Head of Strategic Finance

APPENDICES

- Appendix 1 – New Unspent Budget Proposals 2017-18
- Appendix 1a – Business Case – Car Parking at Kilmory including Equality Act 2010 Requirements
- Appendix 1b – Business Case – Living Wage Consolidation Team
- Appendix 1c – Business Case – Transformation and Budget Reconstruction
- Appendix 1d – Business Case – Business Development Training
- Appendix 1e – Business Case – Inveraray Arches Re-tender
- Appendix 1f – Business Case – Continuation of Transformation Project Managers
- Appendix 1g – Business Case – Housing Case Management System
- Appendix 1h – Business Case – Cardross Crematorium Essential DDA Works
- Appendix 1i – Business Case – Dalinlongart Forestry Plan
- Appendix 1j – Business Case – Oban Strategic Development Framework
- Appendix 2 – Revised Policy on Year End Flexibility
- Appendix 3 – New Automatic Carry Forward Earmarkings 2017-18
- Appendix 4 – Previously Agreed Earmarked Balances – Unspent Budget
- Appendix 5 – Previously Agreed Earmarked Balances – Automatic Carry Forward

NEW Unspent Budget Proposals

Appendix 1

Ref	Service	Description	New Earmarking	Plans for Use	Spending profile		
					Amount Planned to be Spent in 2018/19	Amount Planned to be Spent in 2019/20	Amount Planned to be Spent from 2020/21 onwards
CUSTOMER SERVICES:							
001	Facility Services	Car Parking at Kilmory including Equality Act 2010 Requirements	137,845	The parking capacity at Kilmory is proving to be insufficient, particularly taking account of the pending transfer of up to 40 NHS staff from Aros during 2018. The proposal is to increase car parking capacity making use of the area adjacent to the access road to the west of the Extension building. If approved, the project would also deliver safety enhancements and DDA compliance for users and pedestrians including upgraded lighting along the footpath.	130,953	6,892	0
002	Improvement and HR	Living Wage Consolidation Team	94,108	This proposal relates to the first of a two stage project to review and update the Council's Pay and Grading model to incorporate the Scottish Local Government Living Wage arrangements. The first stage will involve the establishment of a project team to carry out an options appraisal and present a preferred and costed option to Council to agree the implementation of Living Wage consolidation and the required changes to the Pay and Grading model.	62,739	31,369	0
003	Improvement and HR	Transformation and Budget Reconstruction	49,774	This proposal seeks earmarked funding for temporary additional staff to support the effective delivery of employee change processes (increased requirements for redundancy quotes, retirement quotes, job evaluation, redeployment etc) involved in the Council's current Transformation Programme.	33,183	16,591	0
004	Improvement and HR	Business Development Training	77,250	This proposal is to invest in leadership development in support of transformational and culture change. The proposal involves a further programme of leadership development building on the outcomes of the Chief Officer's Leadership Development and Argyll and Bute Manager programmes.	38,625	38,625	0
DEVELOPMENT AND INFRASTRUCUTRE SERVICES:							
005	Economic Development	Inveraray Arches Re-tender	50,000	The design team working on the essential maintenance work required on the Arches in Inveraray have provided updated advice on the likely cost of the project based on the reduction in scope of the works to the minimum (essential) elements and the costs which are likely to be submitted in response to a retender exercise. This earmarking reflects the anticipated increase in the cost of the works.	50,000	0	0
006	Roads and Amenity Services	Continuation of Transformation Project Managers	60,000	It is proposed to extend two existing transformation manager posts in roads to allow the rate of transformation that has been delivered through Roads and Amenity Services to be maintained. The work will focus on activities to improve service delivery by improving customer service and through a proactive approach to reducing complaints and service requests.	60,000	0	0

Ref	Service	Description	New Earmarking	Plans for Use	Spending profile		
					Amount Planned to be Spent in 2018/19	Amount Planned to be Spent in 2019/20	Amount Planned to be Spent from 2020/21 onwards
007	Planning, Housing and Regulatory Services	Housing Case Management System	24,000	It is proposed to earmark funds to meet the cost of the procurement of two additional modules for the CIVICA Housing Case Management System. Adding the Empty Homes and Home Energy Efficiency Programme modules will provide consistency of data collection across the Housing Service, an evidence base of actions taken, improve reporting on outcomes and provide performance monitoring functionality.	24,000	0	0
008	Roads and Amenity Services	Cardross Crematorium Essential DDA Works	103,000	There is currently an existing earmarked reserve of £94K to assist with the cost of upgrading the crematorium to meet health and safety and DDA requirements. These works were originally planned to be completed in conjunction with the installation of the new cremator. Unfortunately it was not possible to complete the design and procurement of these works in conjunction with the closures planned for the replacement of the cremator. In order to manage within the existing budget it would now be necessary to close the crematorium for a number of weeks causing significant disruption and a loss of income. This proposal requests an additional £103K earmarking of funds to cover the completion of the works largely out of opening hours.	103,000	0	0
009	Roads and Amenity Services	Dalinlongart Forestry Plan	11,000	In 2015 a Long Term Forest Plan for the forest was approved by the Forestry Commission to fell the remaining mature timber within the property. As part of the long term plan, the Council is obligated to restock this ground. It is proposed that the remaining income received for timber income from Tilhill Forestry Limited and annual rental income received from Northern Energy for be earmarked to fund the future work required to ensure that the Council fulfills its obligaton to restock the site.	0	0	11,000
010	Economic Development	Oban Strategic Development Framework	75,000	As part of the Oban Strategic Development Framework, it is proposed to undertake a survey of road network useage and parking arrangements in Oban town centre.	75,000	0	0
App 1			681,977		577,500	93,477	11,000

ARGYLL AND BUTE COUNCIL**COUNCIL****REPORT BY EXECUTIVE
DIRECTOR OF CUSTOMER
SERVICES****28 JUNE 2018**

PROPOSAL TO EARMARK FUNDS FROM UNSPENT BUDGET**CAR PARKING AT KILMORY INCLUDING EQUALITY ACT 2010 REQUIREMENTS**

1. INTRODUCTION

- 1.1 The purpose of this report is to request support in earmarking unspent budget for a specific purpose in line with the Policy on End of Year Flexibility.

2. DETAIL**2.1 Initiative/Proposal**

- 2.1.1 The parking capacity at Kilmory is proving to be insufficient and vehicles are being parked in areas to the front of the building causing difficulty for people with mobility issues. The proposal is to increase car parking capacity making use of the area adjacent to the access road to the west of the Extension building. If approved, the project would also deliver safety enhancements for pedestrians including upgraded lighting along the footpath and address the access arrangements required under the Equality Act 2010.

2.2 Business Case**2.2.1 Background**

As a result of feedback from staff including the Disability Forum, members of the public and elected members, the car parking at Kilmory is often full. In addition the Council are in negotiation with the HSCP to co-locate between 35 and 40 staff at Kilmory as a consequence of the proposed closure of Aros thereby adding to pressure on the available parking space.

This project is recommended to provide additional parking in the area to the west of the Extension block at Kilmory, with access being provided from the main road into the Council Headquarters. The works will provide approximately 36 additional parking spaces together with footpath and lighting enhancements to improve safety for pedestrians. In addition, the proposed improvements will address the access arrangements required under the Equality Act 2010.

2.2.2 Benefits

The benefits that will result from the additional parking are:

- Less likelihood of vehicles parking on the footpaths adjacent to the main access to Kilmory therefore improving access for all.
- More car parking capacity to accommodate Council and HSCP staff.
- Footpath and lighting improvements.
- Compliance with Equality Act 2010 access requirements.
- Less chance of there being complaints from the Council's neighbours from use of the woodland area and the Industrial Estate.

2.3 Expenditure Profile

- 2.3.1 It is anticipated that the finalised design, procurement of a contractor and the works will be completed within 2018/19. The sum of £137,845 is required as an earmarked reserve to secure the delivery of the project. Approximately 95% of this will be spent in 2018/19 with the remaining 5% in the following year.

Douglas Hendry
Executive Director, Customer Services

ARGYLL AND BUTE COUNCIL**COUNCIL****REPORT BY EXECUTIVE
DIRECTOR OF CUSTOMER
SERVICES****28 JUNE 2018**

PROPOSAL TO EARMARK FUNDS FROM UNSPENT BUDGET**CONSOLIDATION OF THE LIVING WAGE – PHASE 1: PROJECT TEAM AND OPTIONS
APPRAISAL**

1. INTRODUCTION

- 1.1 The purpose of this report is to request support in earmarking unspent budget for a specific purpose, in line with the Policy on End of Year Flexibility for a project team to develop options for the consolidation of the Living Wage into the Council's pay and grading structure.

2. DETAIL**2.1 Initiative/Proposal**

- 2.1.1 The Council's pay and grading model for LGE employees has been in place for ten years now since the implementation of Single Status in 2008. Discussions have been taking place nationally between COSLA as the employers' representative for local government and the trade unions over pay and conditions. This has been set within the context of the Living Wage, which local government has agreed to pay as part of annual pay settlements. Agreement to implement the Scottish Local Government Living Wage has resulted in much higher percentage rises for eligible employees than other LGE pay increases over the period since its implementation. This is having the effect of compressing the pay grades at the lower end of the pay scales and is presenting problems for all councils as pay differentials at the lower end of the pay scale are eroded.
- 2.1.2 Argyll and Bute Council, along with a significant number of other Councils, pays the Living Wage as a supplement to the lower pay grades. This approach cannot continue in the long term as it has a material effect on the lower grades of the pay scale. However, the exercise to consolidate the Scottish Local Government Living Wage is a complex one and will require a fundamental change to our pay and grading structure and will have a potentially significant impact on the Council's future revenue budget.
- 2.1.3 This proposal sets out the first of a two stage project to take this important piece of work forward. Stage 1, which this paper details, is to establish a project team to carry out an options appraisal and present a preferred and costed option to Council to agree the implementation of Living Wage consolidation and the required changes to the Pay and Grading Model. Stage 2 will be subject to a further funding requirement once the preferred option is agreed and will include the detailed development of the pay and grading model and its subsequent implementation.

2.2 Business Case

The Council must develop a fully appraised approach to the consolidation of the Living Wage, as there is agreement through COSLA to do so. The timescale for implementation is not agreed yet with the Joint trades Unions nationally, but each year the impact of the Living Wage becomes more detrimental to the integrity of our pay and grading structure. The development of a costed options appraisal for this complex task will require a dedicated project officer at LGE11, a project assistant at LGE9 and external, specialist advice and input. It is anticipated that the project will take 12 months to complete (for stage 1 only). The preferred option will include further costs for the implementation phase of the project.

2.3 Expenditure Profile

Expenditure	Estimated Cost
LGE11 project officer (with on costs) at £44,801 per annum	£44,801
LGE 9 project assistant (with on costs) at £34,307 per annum	£34,307
External Expert advice 20 days at £750 per day (estimate)	£15,000
Total	£94,108

Douglas Hendry
Executive Director, Customer Services

For more information contact Jane Fowler, Head of Improvement and HR

ARGYLL AND BUTE COUNCIL**COUNCIL****REPORT BY EXECUTIVE
DIRECTOR OF CUSTOMER
SERVICES****28 JUNE 2018**

PROPOSAL TO EARMARK FUNDS FROM UNSPENT BUDGET**TRANSFORMATION AND BUDGET RECONSTRUCTION HR PROCESSING TEAM**

1. INTRODUCTION

- 1.1 The HROD team provides support to services for the processing and implementation of employee changes as a result of redesign and budget savings implementation. The HROD service has restructured to implement a saving of 25% which was implemented at 1 April 2018. The redesign took into account the general turnover of staff in the organisation. Increased activity required by additional change programmes have previously been funded through earmarked reserves as they have been of a temporary nature because the baseline service is designed to deal with normal turnover, not large scale change. This proposal seeks Earmarked funding for temporary additional staff to support the effective delivery of employee change processes (increased requirements for redundancy quotes, retirement quotes, job evaluation, redeployment etc)

2. DETAIL**2.1 Initiative/Proposal**

- 2.1.1 The HROD Service Choices team was funded through earmarked reserves for a period from June 2014 to October 2017 to align with the Service Choices Programme and its implementation period. This team supported HR processing of employee and post changes resulting from Service Choices changes. The team activity included redundancy consultation, high volumes of job evaluations, pension quotes, redundancy calculations, notice period calculations, redeployment – identification of suitable vacancies, matching and trial periods.
- 2.1.2 The implementation of the Transformation Programme then resulted in an unexpected increase in activity for the team at a time when the short term posts for Service Choices had come to an end and the revenue budget was being realigned to reduce in line with Service Choices savings. Vacancy savings were utilised to provide temporary cover to support Transformation changes, but this could not be continued into the 2018/19 financial year. There are still aspects of Transformation savings to be supported through implementation and this presents an increased volume of work for the reduced team. The implementation of Budget Reconstruction will add to the volume of activity in employee change processes in HR and cannot be absorbed by the team in its reduced format.

- 2.1.3 This proposal seeks funding for a 1 year period for 2 x LGE6 posts to support employee change processing resulting from Transformation implementation and Budget Reconstruction changes.

2.2 Business Case

Transforming the Council and implementing Budget reconstruction requires an increase in the volume of work for the HROD team as the number of posts requiring evaluation, employees seeking redundancy quotes, managers and employees seeking retirement quotes and consultation, engagement and redeployment are all increased. The reduced and redesigned HROD service does not have capacity to process this increased volume of employee change and so earmarked reserves are sought for 1 year and thereafter consideration for additional funding to be baselined into the core budget will be undertaken as part of the 2019/20 budget process.

2.3 Expenditure Profile

Expenditure	Cost
2 x LGE6 admin officer (with on costs) for 1 years at £24,887 per officer per year	£49,774
Total	£49,774

Douglas Hendry
Executive Director, Customer Services

For further information please contact Jane Fowler, Head of Improvement and HR

ARGYLL AND BUTE COUNCIL**COUNCIL****REPORT BY EXECUTIVE
DIRECTOR OF CUSTOMER
SERVICES****28 June 2018**

PROPOSAL TO EARMARK FUNDS FROM UNSPENT BUDGET**Business Development Training**

1. INTRODUCTION

- 1.1 The council's workforce is its greatest resource in delivering the services people and the area need and in achieving the significant, on-going change demanded of councils.
- 1.2 This report sets out a proposal for investing in the leadership and workforce capacity of the council to meet the challenges of service-delivery in the face of the increasingly demanding transformation agenda.

2. DETAIL**2.1 Business development**

- 2.1.1 Funding cuts have meant that the council has already had to make millions of pounds of savings over recent years. Budget forecasts are that we will have to make up another £22.6 million of savings between 2019 and 2022.
- 2.1.2 This means sustained pressure and increasing challenge in finding ways in which to make savings while also protecting our most vital services and developing the vibrant economy Argyll and Bute needs.
- 2.1.3 Business coaching is about developing individuals' ability to identify solutions to problems and deliver improvement.
- 2.1.4 Action learning sets develop a team's ability to identify solutions to complex situations.
- 2.1.5 It is proposed that the council invests in these business development approaches to support our staff in meeting the increased level of challenge of another period of intensive change.
- 2.1.6 Best value costs, based on a stringent procurement process, are £900 per person per year for business improvement coaching.
- 2.1.7 Best value costs for delivering action learning sets are £600 per person per year.

2.2 Business resilience

- 2.2.1 As well as investing in skills at a higher, 'bigger picture' level, it is important that the council supports our employees to deliver their best on a day-to-day basis.
- 2.2.2 Budget challenges have meant reduced staff resources, bringing demanding workloads and change to working practices.
- 2.2.3 The scale of change, and the fact that change will continue to be needed, impact significantly on the very employees the council relies upon to make change work.
- 2.2.4 It is proposed that the council supports our employees to work with change, by investing in training that develops collaboration as a resource and defence against change failure.
- 2.2.5 Best value costs for this would be £1,270 per person.

2.3 Business efficiency

- 2.3.1 The council deals with an average of 115,000 emails every day. With reduced levels of admin support across the council, time spent on emails, meetings and other online activities is one of the major areas of pressure for staff.
- 2.3.2 It is proposed therefore to increase efficiency by providing training that has been described by managers as the course that "*has had the single biggest, positive impact on my working life*"; has "*saved me several hours a week through more effective and targeted working*".
- 2.3.3 Best value costs for this would be £695 per person.

Business Case

- 2.3.4 The proposal contains 3 elements of business development which are detailed above.
- 2.3.5 **Expenditure Profile**

Expenditure	Cost
Business development - coaching (2 years)	£23,400
Business development - extending action learning sets	£6,080
Business resilience	£16,495
Business efficiency	£31,275
Total	£77,250

Douglas Hendry, Executive Director, Customer Services

For further information please contact Jane Fowler, Head of Improvement and HR

ARGYLL AND BUTE COUNCIL**COUNCIL****REPORT BY EXECUTIVE DIRECTOR
OF DEVELOPMENT AND
INFRASTRUCTURE****28 JUNE 2018**

**PROPOSAL TO EARMARK FUNDS FROM UNSPENT BUDGET
EARMARK RESERVE FOR INVERARAY AVENUE SCREEN**

1.0 INTRODUCTION

- 1.1 The Avenue Screen in Inveraray is a Category A listed building which identifies the structure as being of national or international importance. The structure is a key component of the Front Street façade. The Avenue Arch has suffered from serious problems associated with de-bonding render and saturation of the masonry structure for several years. Argyll and Bute Council have secured grant funding from Historic Environment Scotland for essential works to rehabilitate the Avenue Arch. Tendering in January /February 2018 has demonstrated that there is a shortfall in the available budget of £50,000. In order to allow for this project to go ahead it is necessary to request that an additional £50,000 for the rehabilitation of the Avenue Arch is earmarked for spending in the 2018/19 financial year.

2.0 DETAIL**2.1 Initiative/Proposal**

- 2.1.1 The Avenue Arch is a key component of the Front Street façade and its rehabilitation would add value to and complement the significant public investment that has already been made into Inveraray through the Inveraray CARS.
- 2.1.2 As owners of the Avenue Arch, Argyll and Bute Council has a statutory duty to maintain the structure (Planning (Listed Buildings and Conservation Areas) (Scotland) Act 1997). Given that the structure is immediately adjacent to the public footpath and it also provides the main vehicular access to the public car park it is important that the structure is maintained in a manner that ensures the safety of the public.
- 2.1.3 The Avenue Arch has suffered from serious problems associated with de-bonding render and saturation of the masonry structure for several years. This is not only an aesthetic problem but could pose a health and safety risk in future given its proximity to the public footpath and vehicular access to the public car

park.

2.2 Business Case

- 2.2.1 Argyll and Bute Council have secured grant funding from Historic Environment Scotland through Inveraray CARS for the proposed rehabilitation of the Avenue Arch. This grant funding is made up of re-allocation of existing CARS funding (e.g. wage savings) and a supplementary grant. The grant was agreed on the basis of an owners' contribution (Argyll and Bute Council) to the budget of £100k as agreed at the Policy and Resources Committee in June 2017. Total HES grant funding for the Avenue Arch is £57,828.40.
- 2.2.2 A tender for the proposed works at the Avenue Arch was issued on the 20th of November 2017 but this tender process had to be abandoned as only one tender was returned and it was not considered to represent good value for the council. A second tender was issued on the 29th of January 2018. Unfortunately this was also unsuccessful. Two tenders were returned but costs came in above budget and procurement officers advised that value engineering would require a further fresh tendering process. On the basis of the analysis of the tenders carried out by the quantity surveyor, the design team recommended that a retender was likely to be successful on the basis of the reduction of the scope of works to the minimum (essential) elements and an increase of £50,000 in the budget.
- 2.2.3 There is a small pool of contractors in Scotland with the appropriate skills and experience to carry out hot lime rendering required for this project. In order to maximise competition in the market and ensure competitive prices, all specialist contractors would be contacted and invited to tender, main contractors would also be invited to tender on the basis that they use appropriate specialist sub-contractors for elements such as leadwork and harling.
- 2.2.4 With the approval of an additional £50,000 for the budget, the rehabilitation works at Avenue Screen would be retendered with a view to starting on site as swiftly as possible.

2.3 Expenditure Profile

- 2.3.1 Value £50,000
It is expected that the costs will be incurred during the 2018/19 financial year.

Pippa Milne
Executive Director, Development and Infrastructure

ARGYLL AND BUTE COUNCIL**COUNCIL****REPORT BY EXECUTIVE
DIRECTOR OF DEVELOPMENT
AND INFRASTRUCTURE****28 JUNE 2018**

PROPOSAL TO EARMARK FUNDS FROM UNSPENT BUDGET**PROJECT MANAGERS FOR TRANSFORMATION WORK**

1. INTRODUCTION

Roads and Amenity currently have 2 dedicated Project Managers in place. These secondments and short term contracts are due to end over the coming weeks and months. To allow the rate of transformation that has been delivered through Roads and Amenity Services over the last few years to be maintained, it would be necessary to extend the project resource. It is proposed that these posts are extended by a year.

These transformational projects will be delivered alongside the day to day delivery of a diverse range of frontline services by an already diminished professional and technical team and frontline workforce. Additional project management and support will help to ensure that the various projects can be progressed to programme and yield the savings or income identified.

2. DETAIL**2.1 Initiative/Proposal**

As part of the engineering design teams work there has been an over recovery of fees. It is proposed that this over recovery of fees be used to fund ongoing project manager support which is detailed above. In previous years any over recovery of fees has generally be reinvested back into infrastructure improvements. The value of over recovered fees is £60k.

2.2 Business Case

This earmarked reserves application deals with over recovered funds from engineering design works and proposes that these funds are earmarked for continuing the ongoing project management works associated with transformation initiatives across Roads and Amenity Services.

These officers have been working on activities to improve service delivery by improving customer service and through a proactive approach to reducing complaints and service requests. This will reduce the amount of time officers spend on reactive issues and enable them to focus more on proactive service delivery to the benefit of our communities. Services receiving high levels of customer contact will be the focus of this work. The work to date has successfully reduced the number of customer contacts received but further improvements are possible.

2.3 Expenditure Profile

The remainder of the funding allocated as part of the 2017/18 budget process, detailed above is intended to be fully expended during financial year 2018/19.

Pippa Milne
Executive Director, Development and Infrastructure

ARGYLL AND BUTE COUNCIL**COUNCIL****REPORT BY EXECUTIVE
DIRECTOR OF DEVELOPMENT
AND INFRASTRUCTURE****28 JUNE 2018**

**PROPOSAL TO EARMARK FUNDS FROM UNSPENT BUDGET
ENHANCEMENTS TO HOUSING CASE MANAGEMENT SYSTEM**

1. INTRODUCTION

- 1.1 The purpose of this report is to request support in earmarking unspent budget for a specific purpose in line with the Policy on End of Year Flexibility.

2. DETAIL**2.1 Initiative/Proposal**

- 2.1.1 During the procurement process of an additional two modules for the Civica Housing Case Management system it became apparent that due to the need for a detailed scoping exercise that the procurement process will extend beyond March 2018.

The two new modules will provide functionality to record Empty Homes and the Home Energy Efficiency Programme data within the existing Civica Housing Case Management system.

The procurement process began in September in liaison with ICT and Procurement officers. Budget had been identified for the project during 2017/18.

2.2 Business Case**2.2.1 Background**

In 2017, the Housing Service identified a requirement to replace the various spreadsheets used to record information in respect of Empty Homes and the Home Energy Efficiency Programme (HEEPs) and to incorporate both these elements within the existing Civica Housing Case Management system.

Currently, the Empty Homes and the Home Energy Efficiency Programme are the only business areas not managed within the Civica Housing Case Management system.

The two new modules will be fully integrated with the existing Housing Case Management System and provide functionality to record casework in respect of both Empty Homes and the management and monitoring of grant funding for the Home Energy Efficiency Scheme (HEEPS)

The ICT Steering Board approved the Business Case on 28th February 2018.

2.2.2 **Benefits**

Incorporating the Empty Homes and Home Energy Efficiency Programme within the existing Civica Housing Case Management System will provide: consistency of data collection across the Housing Service, an evidence base of actions taken, improve reporting on outcomes and provide performance monitoring functionality.

In addition, it will ensure a more robust, secure and GDPR compliant means of recording customer data.

2.3 **Expenditure Profile**

- 2.3.1 It is anticipated that the procurement process will be completed by the end of April with implementation completed by August 2018. The amount which has been earmarked for the project from the Housing budget this year is £24,000 and it is requested that this budget can be carried forward and retained for this purpose in 2018/19.

Pippa Milne
Executive Director, Development and Infrastructure

ARGYLL AND BUTE COUNCIL**COUNCIL****REPORT BY EXECUTIVE
DIRECTOR OF DEVELOPMENT
AND INFRASTRUCTURE****28 JUNE 2018**

PROPOSAL TO EARMARK FUNDS FROM UNSPENT BUDGET**Cardross Crematorium Essential DDA Works**

1. INTRODUCTION

- 1.1 The purpose of this report is to request support in earmarking unspent budget for essential DDA works at Cardross Crematorium for 2017/18, in line with the Policy on End of Year Flexibility.

2. DETAIL**2.1 Initiative/Proposal**

- 2.1.1 There is currently an existing earmarked reserve (ref. 091) of £94K to assist with the cost of upgrading the crematorium to meet essential health and safety and DDA requirements. These works were originally planned to be completed in conjunction with the installation of the new cremator. Unfortunately it was not possible to complete the design and procurement of these works in order to coincide with the closures planned for the replacement of the cremator. In order to manage within the existing budget it would now be necessary to close the crematorium for a number of weeks causing significant disruption and a loss of income. This proposal requests an additional £103K earmarking of funds to cover the completion of the works largely out of opening hours.

2.2 Business Case

The works which are required at the crematorium facility include, installing a disabled toilet, currently there are no such facilities at the building, the raising of the access road at the main entrance to the crematorium building, this will allow for disabled access. There are also works to be carried out at the catafalque area, to lower the existing catafalque, this will allow for coffins to be presented using a trolley where the family are not in a position to carry the coffin to the catafalque.

Discussions are ongoing with Property Services colleagues on the delivery of the works and how best to schedule these works to minimise any disruption at the Cardross Crematorium.

2.3 Expenditure Profile

The cost of the required works and to minimise service disruption is £197K these works will be carried out over the summer/autumn of 2018. We would intend allocating the 2017/18 earmarked revenue budget to ensure the costs will not impact on the 2018-19 budget.

Pippa Milne
Executive Director, Development and Infrastructure

ARGYLL AND BUTE COUNCIL**COUNCIL****DEVELOPMENT AND
INFRASTRUCTURE SERVICES****28 JUNE 2018**

PROPOSAL TO EARMARK FUNDS FROM UNSPENT BUDGET**DALINLONGART FORESTRY PLAN**

1. INTRODUCTION

- 1.1 The purpose of this report is to request support in earmarking unspent budget for a specific purpose, in line with the Policy on End of Year Flexibility.

2. DETAIL**2.1 Initiative/Proposal**

- 2.1.1 It is proposed that the remaining income received for timber income from Tilhill Forestry Limited and annual rental income received from Northern Energy for an area at Dalinlongart landfill site be earmarked to fund future work associated with the Forestry Plan for the Dalinlongart North site. The earmarked amount proposed equates to £11k in 2017-18. The replanting initiative will be picked up as part of the wider ongoing waste strategy review. However, there will be a cost demand for future years to meet the obligation the council has in relation to this site.

2.2 Business Case

In 2015 a Long Term Forest Plan for the forest was approved by the Forestry Commission to fell the remaining mature timber within the property. As part of the long term plan, the Council is obligated to restock this ground. Tilhill Forestry have estimated that £60,101.00 of expenditure is required to allow the re-planting to take place. Tilhill have also advised that there is a possibility this could be reduced by £12k from grant funding if the Council are set up on the Rural Payment and Inspections Division system. The proposal is to use the earmarking to assist with the funding of future re-planting costs.

2.3 Expenditure Profile

The expenditure required for replanting etc., £60,101, is needed meet the council's obligation and to maintain the commercial viability of the forestry at Dalinlongart guaranteeing future returns from this resource. The expenditure is broken down below in table 1 and is broadly in line with market costs:

Table 1

Dalinlogart Expenditure Profile				
Operation	Qty	Unit	£/Unit	Estimate
Mounding	17.8	ha	£1,000.00	£17,800
Draining	2000	m	£2.30	£4,600
New Tracks	700	m	£6.25	£4,375
Planting Restock	17.8	ha	£1,420.00	£25,276
Property Maintenance	1	Sum	£500.00	£500
Weevil Spraying	13.6	ha	£235.30	£3,200
Beating Up	6.8	ha	£330.88	£2,250
Forest Management	1	Sum	£2,000.00	£2,000
Growing Timber Insurance	1	Sum	£100.00	£100
			Total	£60,101

Replanting works would only commence once full funding for the works have been secured from existing budget and income received from future de-forestation. The attached earmarking of £11k will assist in building up these funds.

Pippa Milne
Executive Director of Development and Infrastructure

19 June 2018

ARGYLL AND BUTE COUNCIL**COUNCIL****REPORT BY EXECUTIVE
DIRECTOR OF DEVELOPMENT
AND INFRASTRUCTURE****28 June 2018**

PROPOSAL TO EARMARK FUNDS FROM UNSPENT BUDGET**Oban Strategic Development Framework**

1. INTRODUCTION

- 1.1. The purpose of this report is to request support in earmarking unspent budget for a specific purpose in line with the Policy on End of Year flexibility.

2. DETAIL**2.1. Initiative/Proposal**

- 2.1.1. A project plan and scope for the Oban Strategic Development Framework was approved by the Policy and Resources Committee in April 2018. The Strategic Development Plan will set out a clear vision and spatial strategy for the area. The plan will focus on the key land use and development issues, ensuring that a long term view is taken to land use, that constraints are minimised allowing business investment to be delivered in a co-ordinated way.

- 2.1.2. The objective of this project is to ensure the potential for sustainable economic and population growth is maximised and the potential for conflict between projects is minimised. This project will act as a pilot which can be rolled out if successful for a pan Argyll approach.

2.2. Business Case**2.2.1. Background**

- 2.2.2. The Argyll and Bute Outcome Improvement Plan seeks to grow the population and economy of the area. Oban is a Main Town that is experiencing population growth and lies within an area with significant potential for economic growth. The town is however reaching its natural topographic capacity. The potential to achieve further growth in Oban requires careful planning to maximise these opportunities which may be realised through rationalisation and restructuring within Oban. This has been identified in the Local Development Plan 2 Main Issues Report.

- 2.2.3. LDP1 had already recognised these issues through the designation of a strategic masterplan area (a similar strategic development vehicle) however resources have not been available to deliver this.

- 2.2.4. A Strategic Development Framework for Oban is being prepared in order to:

- i) Develop a more combined understanding of the range of activities/projects being pursued in the Oban area by the Council and other stakeholders; and
- ii) Establish a collaborative way forward to ensure the potential for sustainable economic and population growth is maximised and the potential for conflict between projects is minimised.

2.2.5. Benefits

2.2.6. This project has support from the local communities and key stakeholders as demonstrated by the positive responses to the Local Development Plan Main Issues Report question on this issue. 93% of respondents were in favour of the preparation of an Oban Strategic Development Framework to deliver a co-ordinated approach to the strategic development of the area.

2.2.7. The delivery of the Oban Strategic Development Framework will:-

- Establish a collaborative way forward to ensure the potential for sustainable economic and population growth, as identified in the Argyll and Bute Outcome Improvement Plan, is maximised and the potential for conflict between projects is minimised;
- Promote delivery through an action plan identifying actions, resources, partners and timeframe;
- Act as a catalyst for additional private sector led investment
- Ensure the strategic integration of projects
- Support funding bids with a clear strategy and identified priorities;
- Provide a vehicle for joint working both internally and with our external partners such as Transport Scotland and HIE;
- Perform the role of a pilot for long term vision and strategies for other towns and settlements.

2.2.8 Town centre traffic flows have a significant impact on how the town functions and in order to develop a spatial strategy for the area in a meaningful and robust manner it is necessary to carry out a survey which will establish exactly how traffic flow and parking is operating. The survey will produce information about where a journey starts, the route it takes and the finishing point. Such a survey is known as an Origin and Destination Survey. Undertaking this study will therefore be a key task within the project.. Although different methods are available to carry out such a survey, in order to achieve robust results it has been recommended that an Automatic Number Recognition Survey (ANR Survey) is undertaken, utilising 9 survey points.

2.2.9 Information from the survey will help to inform the spatial plan that will allow for business investment ensuring that the location of developments minimises congestion and maximises connectivity potentials. For example the location of development may vary considerably depending on whether traffic is mainly local, driving into the town or driving through the town.

2.2.10 It will be essential for the Council to analyse the strategic issues and findings of the available studies to establish, in partnership with other stakeholders (Transport Scotland, HIE, HITRANS, CALMAC, c-MAL, Argyll Marine Ferries Infrastructure Group, etc. practical ways of dealing with any constraints. The Council anticipates that some of the potential solutions would fall within the remit of other organisations. The contributions from other stakeholders are yet to be agreed, but discussions have been initiated.

2.2.11 The OSDF project is a collaborative cross service project including Economic Development, Planning, Roads, Community Planning, Estates and other services as required. Where appropriate existing service budgets will be utilised to contribute to the OSDF project.

2.2.12 The initial outcomes will inform spatial planning within the town, ensuring that the Council (and other public bodies) are better informed when making decisions in relation to land use. The outcomes of this work may also have the potential to provide evidence in support of bids for external funding.

2.3. Expenditure Profile

2.3.1. It is proposed that £75k is earmarked to fund the Strategic Development Framework which will be spend in the financial year 2018/19.

Pippa Milne
Executive Director, Development and Infrastructure

APPENDIX 2

STRATEGIC FINANCE POLICY ON END OF YEAR FLEXIBILITY



1. INTRODUCTION

- 1.1 Given the tightening financial situation it is essential that the Council gives proper scrutiny to any proposal to earmark balances or carry forward funds. In particular the Council should seek to ensure funding that is carried forward is directed to and supports Council priorities in terms of corporate and service plans.
- 1.2 This note outlines the policy adopted by the Council for the earmarking and carry forward of surplus funds to future years.

2. POLICY

- 2.1 SMT agreed the seven situations where earmarking of the general fund reserve is permitted.
- 2.2 SMT agreed the protocol for use of reserves.

3. DETAIL

- 3.1 The Council hold a general fund reserve. It comprises the following elements:
 - A contingency for any unforeseen events or emergencies. The contingency is reviewed each year as part of the budget process.
 - The Strategic Housing Fund.
 - Balances held to support the following year's budget.
 - Earmarked funds as noted below.
- 3.2 At the end of each financial year any surplus for the year is added to the general fund reserve. At this time the Council have the opportunity to consider earmarking surplus funds.
- 3.3 There are eight situations where earmarking of the general fund reserve is permitted.
 - Unspent grant. On some occasions a grant is received in one financial year and will not be spent/fully spent until the following financial year. If the grant is not spent on the purpose intended the Council would have to return the unspent grant, therefore, the unspent grant is required to be held in the general fund and earmarked for that purpose next year.
 - Unspent third party contribution. The council may receive a contribution from third parties towards a project/work stream but the project spans more than one financial year. As with grant payments the contribution

APPENDIX 2

STRATEGIC FINANCE POLICY ON END OF YEAR FLEXIBILITY



would have to be repaid if not spent on the purpose it was intended for. In this instance, the unspent contribution is required to be held in the general fund and earmarked for that purpose next year.

- Unspent budget within the Devolved Management of Resources (DMR) Scheme of Delegation for schools. This allows for the carry forward of unspent budget within schools, partly to give flexibility over the school year as opposed to the Council's financial year. Unspent budget is required to be held in the general fund and earmarked for the school next year. This carry forward operates within the agreed scheme of delegation for school budgets.
- CHORD funding. Any budget allocated to the CHORD programme will be ring fenced and any unspent balance at the year-end will be carried forward to support the overall CHORD programme.
- Existing Legal Commitments.
- Scottish Government Initiatives. The council may receive additional funding from the Scottish Government to implement new Government initiatives or legislation. Any unspent funding at year end will be held in the general fund and earmarked for that purpose next year.
- Energy Efficiency Fund. Any savings generated from energy efficiency measures are to be pooled for reinvestment in additional projects which further reduce the Council's energy costs and carbon emission levels.
- Piers and Harbours Investment Fund. Additional fees and charges income generated from Piers and Harbours operations are to be pooled and used to meet the costs of the prudential borrowing required to develop and maintain the Council's harbour assets and infrastructure.

3.4 Outwith these eight situations noted above there will be no automatic carry forward of unspent budget. Any surplus arising from unspent budget within departments/services will be pooled and transferred into the general fund reserve.

4. PROTOCOL FOR USE OF RESERVES

4.1 There are exceptional circumstances where a proposal to earmark unspent budget may be considered. There is no set timetable for this.

- The Council's level of general reserve contingency must be fully met.

APPENDIX 2

STRATEGIC FINANCE POLICY ON END OF YEAR FLEXIBILITY



- The purpose for the earmarking must be linked to the objectives, priorities and targets as set out in the Council's Corporate Plan, Area Plans and Service Plans.
 - There needs to be a business case that justifies the required expenditure.
 - Consideration of the business case must take account of the future budgetary and financial outlook in order not to place undue financial pressure on the Council in the future.
- 4.2 Any requests to earmark unspent budget based on the criteria above must be submitted to the SMT in the first instance. SMT would assess the proposal and if it considers the proposal worthy of support would submit it to the Council with a recommendation. Proposals not supported by SMT will proceed no further.

Kirsty Flanagan
Head of Strategic Finance
31 May 2018

Ref	Service	Description	New Earmarking	Reason for Carry Forward	Plans for Use	Spending profile		
						Amount Planned to be Spent in 2018/19	Amount Planned to be Spent in 2019/20	Amount Planned to be Spent from 2020/21 onwards
CHIEF EXECUTIVES UNIT:								
001	Community Planning	NHS Highland Contribution Towards the CPP Running Costs	10,545	Unspent Third Party Contribution	Will be deployed as required in the day-to-day running of the Community Planning Partnership's operations.	10,545	0	0
002	Community Planning	Scottish Government - Community Choices Fund	8,550	Scottish Government Initiatives	To be used to meet the remaining costs of the community grant participatory budgeting exercise, including the evaluation of the project.	8,550	0	0
003	Community Planning	Recovered unspent third sector grant funding.	14,013	Previous Council Decision - Other	To be distributed through the Supporting Communities Fund for communities based projects across Argyll and Bute.	14,013	0	0
COMMUNITY SERVICES:								
004	Education	MOD/Alcohol-Drug Partnership	46,086	Unspent Grant	Providing social and emotional support to pupils who are affected by drugs and alcohol, and those affected by deployment who may have gaps in their Education as a result of transitions.	46,086	0	0
005	Education	Gaelic Specific Grant	55,000	Unspent Grant	Delivery and promotion of Gaelic Education in line with the Education (Scotland) Act 2016.	55,000	0	0
006	Education	Psychology of Parenting	5,059	Unspent Third Party Contribution	Delivery of Parenting Support through Psychology of Parenting programme	5,059	0	0
007	Education	Adult Services - c/f Health and Wellbeing funding	10,443	Unspent Third Party Contribution	English for Speakers of Other Languages (ESOL) funding and H&WB tutor costs.	10,443	0	0
008	Education	Early Years - 1,140 Hours Funding	136,400	Scottish Government Initiatives	The funds will be utilised to implement the Argyll and Bute Early Years Delivery Plan for 1140 hours which will increase access to affordable Early Learning and Childcare across the Council area.	136,400	0	0
009	Education	Pupil Equity Fund Carry Forward	669,227	Unspent Grant	To provide targeted support for children and young people affected by poverty to achieve their full potential.	669,227	0	0
010	Education	School (DSM) Carry-Forward	566,290	DMR Schools	To be spent in accordance with DSM regulations.	566,290	0	0
CUSTOMER SERVICES:								
011	Customer and Support Services	Microsoft Licensing Costs	208,362	Previous Council Decision - Other	Microsoft licensing savings to be retained from 2017/18 to 209/20 in order to build a reserve to be used to fund upgrades to the latest versions of Microsoft software from 2020 onwards.	0	0	208,362
012	Customer and Support Services	Benefit Admin Grant	88,288	Unspent Grant	Grant monies which would have to be repaid if not utilised for intended purpose. Benefit Administration activities in the build up to the migration of Housing Benefit to Universal Credit – migration to full service now deferred till September 2018. These monies are committed to cover ongoing Benefit Administration Activities in 18/19 and beyond in the build up to the migration of Housing Benefit to Universal Credit Full Service and in dealing with the expected problems arising from the transfer of the caseload.	88,288	0	0
013	Customer and Support Services	Scottish Welfare Fund	15,522	Unspent Grant	Scottish Government requires the Council to ring fence and carry forward any underspend on this grant to the following year.	15,522	0	0

Ref	Service	Description	New Earmarking	Reason for Carry Forward	Plans for Use	Spending profile		
						Amount Planned to be Spent in 2018/19	Amount Planned to be Spent in 2019/20	Amount Planned to be Spent from 2020/21 onwards
014	Customer and Support Services	Discretionary Housing Payments	19,021	Previous Council Decision - Other	Underspend of funding from the Scottish Government for Discretionary Housing Payments for 2017-18. This underspend should be carried forward to supplement monies available for DHPs in 2018-19 to offset the reduction in the level of funding for non-bedroom tax cases and this will allow for current priority levels to be maintained. This was reviewed by Policy and Resources Committee meeting on 24 May 2018 and recommended that the remaining balance be carried forward into 2018-19.	19,021	0	0
015	Governance and Law	CCTV Maintenance	30,000	Unspent Grant	Maintenance of CCTV systems. Funds transferred from external bodies to maintain systems for future years.	30,000	0	0
DEVELOPMENT AND INFRASTRUCTURE SERVICES:								
016	Roads and Amenity Services	Temporary Wardens	104,574	Previous Council Decision - Other	Four temporary Environmental Wardens were recruited in August 2017 on 12 month contracts to cover each of the Area Committee areas. The Environmental Wardens have a specific focus on enforcement and education around litter and dog fouling to provide a boost to resources to tackle these issues. The objectives are to increase enforcement, increase public awareness and improve compliance and cleaning.	104,574	0	0
017	Roads and Amenity Services	Piers and Harbours	107,041	Piers and Harbours Investment Fund	Funding generated through increased harbour fees and charges in order to generate funds to meet the costs of the prudential borrowing required to develop and maintain the Council's harbour assets and infrastructure.	107,041	0	0
018	Economic Development	CHORD	23,620	CHORD	Delivery of CHORD Programme	23,620	0	0
019	Economic Development	CHORD - Rothesay Pavilion	69,766	CHORD	Delivery of CHORD Programme	69,766	0	0
INTEGRATION SERVICES:								
020	Adult Services	See Hear Funding	5,000	Scottish Government Initiatives	Funding has been received specifically from the Scottish Government to support activity around implementation of the See Hear recommendations and the identified priorities of individual Sensory Partnerships.	0	0	5,000
OTHER:								
021	Strategic Housing Fund	Strategic Housing Fund	1,912,509	Strategic Housing Fund	Strategic Housing Fund. Council tax collected during 2017-18 from the second homes discount on properties. Requires to be earmarked as part of the Strategic Housing Fund balance.	no specific spending plan	0	1,912,509
4,105,316						1,979,445	0	2,125,871

Ref	Department	Service	Description	Amount Earmarked at 31 March 2017	Actual Spend 2017/18	Funds Unearmarked	New Earmarking Agreed by Council During 2017/18	Closing Balance	Reason for Carry Forward	Plans for Use	Spending profile		
											Amount Planned to be Spent in 2018/19	Amount Planned to be Spent in 2019/20	Amount Planned to be Spent from 2020/21 onwards
	ALL		Completed projects during 2017/18	944,251	944,251	0	0	0	Unspent Budget		0	0	0
	ALL		Completed projects during 2017/18	218,510	218,510	0	0	0	Previous Council Decision		0	0	0
CHIEF EXECUTIVES UNIT:													
001	Chief Executive Unit	Strategic Finance	CIPFA and AAT student fees, equipment and the conversion of paper client records to the CIVICA Electronic Document Management System	75,500	20,581	0	0	54,919	Unspent Budget	CIPFA Training - To fund the professional training costs for three staff undertaking the CIPFA professional accountancy qualification. AAT Programme - This is part of the Strategic Finance medium to long term plan to "Grow your own" to plan for succession and ensure the quality of service provided. Converting to Digital Records project - This project has been created to cover all the Income Maximisation finance files (Homecare/Adult care etc) to digital. This will be done by employing a temporary admin assistant. Once complete the efficiencies of information flow and access will generate savings within the finance team.	40,253	14,666	0
COMMUNITY SERVICES:													
002	Community Services	Education	Youth Employment Opportunities Fund	65,118	34,848	0	0	30,270	Previous Council Decision	Fund established in 2012/13 to be spent over more than one year. Monies will mainly be used for Modern Apprenticeship scheme.	30,270	0	0
003	Community Services	Education	School Campus Proposals - Dunoon and Campbeltown	159,982	116,860	0	0	43,122	Previous Council Decision	Additional revenue costs associated with development of new schools. Draw down as Schools project progresses and project costs are incurred.	43,122	0	0
004	Community Services	Formerly Community and Culture	Queen's Hall Soft Play	75,000	0	0	0	75,000	Unspent Budget	To fund the provision of a soft play area required as part of the CHORD redevelopment of the Queen's Hall.	75,000	0	0
CUSTOMER SERVICES:													
005	Customer Services	Customer and Support Services	WSUS Servers	50,000	40,552	0	0	9,448	Unspent Budget	To fund the introduction of local Windows Services Update Servers (WSUS) to assist the Council with ensuring that essential updates are installed across the desktop and laptop estate much more quickly, thereby increasing IT security and with less adverse impact on bandwidth and user performance.	9,448	0	0
006	Customer Services	Customer and Support Services	Pathfinder North - Scottish Wide Area Network Implementation	100,000	0	100,000	0	0	Unspent Budget	One-off costs to cover additional costs associated with the delay in the implementation of the new Scottish Wide Area Network (SWAN) connections under the new contract with Capita. Implementation was due to complete 21 September 2016 but is now expected to complete July 2017.	0	0	0
007	Customer Services	Customer and Support Services	Discretionary Housing Payments	19,918	0	0	0	19,918	Previous Council Decision	Residual funding from the Scottish Government allocation for Discretionary Housing Payments (DHPs) in 2014-15 not previously utilised on DHPs in 2017-18 as planned. This underspend should be carried forward to supplement monies available for DHPs in 2018-19 to offset the reduction in the level of funding for non-bedroom tax cases and this will allow for current priority levels to be maintained. This was reviewed by Policy and Resources Committee meeting on 24 May 2018 and recommended that the remaining balance be carried forward into 2018-19.	19,918	0	0
008	Customer Services	Customer and Support Services	Scottish Government Funding - Welfare Reform/Discretionary Housing Payments (agreed at Council February 2014)	52,809	34,214	0	0	18,595	Previous Council Decision	The Council was allocated additional funding of £550k from the Scottish Government late in 2013-14 to provide additional Discretionary Housing Payments. The Council agreed to carry forward the balance of funding to support a range of welfare reform interventions. An updated spending plan for the funding was agreed by the Policy and Resources Committee in March 2017.	18,595	0	0

Ref	Department	Service	Description	Amount Earmarked at 31 March 2017	Actual Spend 2017/18	Funds Unearmarked	New Earmarking Agreed by Council During 2017/18	Closing Balance	Reason for Carry Forward	Plans for Use	Spending profile		
											Amount Planned to be Spent in 2018/19	Amount Planned to be Spent in 2019/20	Amount Planned to be Spent from 2020/21 onwards
009	Customer Services	Customer and Support Services	Digital Transformation	172,000	52,130	0	0	119,870	Previous Council Decision	To fund the development of 11 digital transformation options and to support the work of the Transformation Board. Options were approved by the Administration on 3rd December for a series of spend to save activities.	119,870	0	0
010	Customer Services	Customer Services	Estates - NDR Revaluation Appeals	150,000	35,000	0	0	115,000	Unspent Budget	To meet the cost of appealing NDR revaluations which will be imposed from 1st April 2017.	115,000	0	0
011	Customer Services	Customer Services	New Schools Project - Additional Monitoring	250,000	80,000	0	0	170,000	Unspent Budget	As a result of the Edinburgh Schools Inquiry, the Cole report has been issued addressing issues in relation to the monitoring of construction projects. Earmarking will provide resource to enable the Council to review monitoring arrangements across a number of projects to ensure compliance.	85,000	85,000	0
012	Customer Services	Facility Services	Management of Asbestos	270,000	33,039	0	0	236,961	Unspent Budget	Providing asbestos management on an ongoing basis by employing 2.5 FTE to ensure compliance with all regulatory requirements.	146,961	90,000	0
013	Customer Services	Facility Services	Campbeltown Office Rationalisation	4,500	0	4,500	0	0	Previous Council Decision	The Campbeltown Office Rationalisation has seen around 100 staff displaced from Witchburn Road to Kintyre House. The balance of the funding is to fund the move for the Assessors equipment and materials from Witchburn Road.	0	0	0
014	Customer Services	Governance & Law	Local Government Elections	273,429	234,214	39,215	0	0	Unspent Budget	The Scottish Local Government Elections will take place on Thursday 4th May 2017, the Council has a statutory duty to meet the costs of the election.	0	0	0
015	Customer Services	Improvement and HR	Training Centre Improvements	16,700	0	0	0	16,700	Unspent Budget	To fund the improvement of the Council's training facilities, including the purchase of new IT equipment which would increase the Council's training offering, allowing access to online, remote and multiple location webinar based learning.	16,700	0	0
016	Customer Services	Improvement and HR	Resourcelink Review	79,284	38,457	0	0	40,827	Unspent Budget	Fund the Resourcelink Project, which is improving efficiency and functionality in the Council's HR and payroll database. The RLS Project is underway and I deliver improved and remote clocking, health and safety records, learning and development records and functionality that supports the delivery of savings in HROD through automation and the removal of paper processes.	40,827	0	0
017	Customer Services	Improvement and HR	Argyll and Bute Manager Programme	31,183	24,829	0	0	6,354	Unspent Budget	Fund the Argyll and Bute Manager training programme which has been extended. Over 200 managers have been trained and the funding is being used to roll this out across all managers, with a further 3 cohorts having been enrolled in 2016/17 for training to take place in 2017/18. Once full coverage has been achieved the training will become part of business as usual for Learning and Development.	6,354	0	0
018	Customer Services	Improvement and HR	Learning and Development	91,638	47,491	0	0	44,147	Unspent Budget	Training identified via PRDs, develop further E-Learning modules and the provision of Social Work degree and HNC qualifications. Original earmarked balance was to be spent over a 5 year period.	44,147	0	0
019	Customer Services	Improvement and HR	Growing our Own and Modern Apprentices	203,819	45,952	0	0	157,867	Unspent Budget	Develop a comprehensive programme to support and attract young people into jobs and careers in the council. Includes funding for a temporary Growing Our Own development officer, who has been in post since September 2016 to co-ordinate the programme.	157,867	0	0
020	Customer Services	Improvement and HR	Leadership Development	32,282	0	0	0	32,282	Unspent Budget	Support a programme of enhanced leadership development for both senior and team leaders, building on the skills that they already have and ensuring that they are prepared and able to meet the challenges of transformation that that council is facing.	32,282	0	0

Ref	Department	Service	Description	Amount Earmarked at 31 March 2017	Actual Spend 2017/18	Funds Unearmarked	New Earmarking Agreed by Council During 2017/18	Closing Balance	Reason for Carry Forward	Plans for Use	Spending profile		
											Amount Planned to be Spent in 2018/19	Amount Planned to be Spent in 2019/20	Amount Planned to be Spent from 2020/21 onwards
021	Customer Services	Improvement and HR	Service Choices HR Team	55,380	22,756	0	0	32,624	Previous Council Decision	Fund a Service Choices team in HR to manage the HR process of redundancy, redeployment, retirement, contractual change and service re-design. This was agreed by Policy and Resources Committee on 20 August 2015. The Service Choices Programme is in its final year of implementation and the team are continuing to deal with redeployment, revised contracts and redundancy related to Year 3 implementation. The team will also pick up any employee related changes emerging from transformation or other service change.	32,624	0	0
DEVELOPMENT AND INFRASTRUCTURE SERVICES:													
022	Development & Infrastructure Services	Development & Infrastructure Services	Hermitage Park Pavilion	100,000	0	0	0	100,000	Unspent Budget	Funding to meet the unexpected additional cost associated with the construction of a new pavilion at Hermitage Park in Helensburgh.	100,000	0	0
023	Development & Infrastructure Services	Economic Development	Inveraray Avenue Screen	100,000	0	0	0	100,000	Unspent Budget	Essential maintenance work to be required out on the Arches in Inveraray.	100,000	0	0
024	Development & Infrastructure Services	Economic Development	Scottish Submarine Museum	40,000	0	0	0	40,000	Previous Council Decision	Commonwealth Submarine Pavilion; proposal to create a new Naval Submarine Museum in Helensburgh as a visitor attraction and celebrate the town's links with HM Faslane Naval Base. This was agreed as part of the 2014/15 Budget as a demand pressure by Council on 13 February 2014.	40,000	0	0
025	Development & Infrastructure Services	Economic Development	Hermitage Park HLF	245,000	200,000	0	0	45,000	Previous Council Decision	The aims of the scheme focus around the objectives of protecting the quality of the heritage of Hermitage Park thereby improving the quality of the experience, increase public engagement and the use of the park. The overall objective is to enhance the quality of the area as a place to live and work and in turn improve the overall quality of life in our communities This will be achieved through the following : 1 Restoration of the historic fabric including walled memorial garden, pond and gates, old mill remains, Hermitage Well and the Millig Burn paths, bridges and walls, 2 Restoration/reinterpretation of historic planting, including open up lines of site to improve safety of visitors, 3 Celebration of heritage through interpretation and community involvement – and upgrading of the paths and drainage to increase access to the Park, 4 Reconsideration of the recreational elements which include the children's play park, bowling green, tennis courts, putting green and recreational pavilion, shelter and toilets.	45,000	0	0
026	Development & Infrastructure Services	Economic Development	Rothsay Pavilion Essential repairs	306,400	0	0	0	306,400	Previous Council Decision	Essential repairs to deal with potential health and safety risks and to avoid further deterioration. Budget provision was approved by the Policy and Resources Committee on 21 August 2014.	306,400	0	0
027	Development & Infrastructure Services	Economic Development	Oban TIF (Tax Incremental Financing)	1,218,487	213,316	0	0	1,005,171	Previous Council Decision	Revenue budget approved to fund the Lorn Arc Incremental Financing (TIF) programme management. This balance will fund the programme office until 2019-20, any unspent amounts have been approved to be automatically carried forward at the year-end as agreed by Council on 22 January 2015.	1,005,171	0	0
028	Development & Infrastructure Services	Economic Development	Amberg-Sulzbach	10,000	4,336	5,664	0	0	Previous Council Decision	One off funding to be set aside for the celebration of the 50th anniversary of the twinning arrangement between Argyll and Bute and Amberg-Sulzbach	0	0	0

Ref	Department	Service	Description	Amount Earmarked at 31 March 2017	Actual Spend 2017/18	Funds Unearmarked	New Earmarking Agreed by Council During 2017/18	Closing Balance	Reason for Carry Forward	Plans for Use	Spending profile		
											Amount Planned to be Spent in 2018/19	Amount Planned to be Spent in 2019/20	Amount Planned to be Spent from 2020/21 onwards
029	Development & Infrastructure Services	Planning and Regulatory Services	Development Policy	19,910	0	0	0	19,910	Unspent Budget	To be used for the Marine Related Infrastructure Requirements Study which was mentioned in the Oban Strategic Development Framework and the Main Issue report (FQ4 2017/18). Remainder will be used for publicity and printing for the proposed LDP & associated documents.	19,910	0	0
030	Development & Infrastructure Services	Roads and Amenity Services	Street Lighting Survey	132,000	30,844	0	0	101,156	Unspent Budget	In order to ensure that the inventory is sufficiently robust to inform both an energy model and a lighting business case it is necessary to carry out an asset survey which will provide a high degree of inventory accuracy. As part of this process a robust protocol will be established that ensures that the inventory is monitored and kept up to date.	89,156	12,000	0
031	Development & Infrastructure Services	Roads and Amenity Services	Amenity Services introduction of management information system	115,500	34,483	0	0	81,017	Unspent Budget	To introduce WDM/TOTAL to provide accurate management information on the operation of Amenity Services. Funding was available in the 2013-14 budget for this project, which was agreed as part of the service review. Because of delays with progressing budget savings options this delayed the implementation of this project. Work is progressing with a pilot phase. ELM is currently live with two teams in the Helensburgh and Lomond area, with colleagues in IT in the process of testing the results	81,017	0	0
032	Development & Infrastructure Services	Roads and Amenity Services	Waste Management	130,000	0	0	0	130,000	Unspent Budget	Will be used towards long term waste management model, including but not limited to scoping work for the creating of a waste transfer station at Blackhill.	130,000	0	0
033	Development & Infrastructure Services	Roads and Amenity Services	3G pitches	750,000	301,321	0	0	448,679	Unspent Budget	Maintenance of 3G Pitches across Argyll & Bute.	397,000	51,679	0
034	Development & Infrastructure Services	Roads and Amenity Services	Waste Management	64,361	0	0	0	64,361	Unspent Budget	Will be used towards Waste Management longer term model. Delay in introduction of comingled collection due to legal issues that remain to be resolved, however monies will be required for waste management longer term model.	64,361	0	0
HQ NON DEPARTMENT:													
035	HQ Non Dept	n/a	Community Resilience Fund	88,327	6,071	0	0	82,256	Previous Council Decision	Fund established in 2012/13 to be spent over more than one year. Fund reduced at the Council meeting on 11 February 2016	Contingency balance - no spending plan for earmarked balance.	0	82,256
INTEGRATION SERVICES:													
036	Integration Services	Adult Care	Autism Strategy	9,930	1,862	0	0	8,068	Unspent Budget	Carry forward on monies received late in 2012-13 to fund the development of an autism strategy for both adults and children. Report to Community Services Committee 8th May 2014 noting The Health and Social Care Strategic Partnership are leading work in Argyll and Bute to develop services for clients with an Autism Spectrum Disorder (ASD). Work is underway and remainder of funding will be utilised in 2017-18 on planned training.	8,068	0	0
OTHER:													
037	Other	Other	Underwriting development of Rothesay Pavilion	1,000,000	0	0	0	1,000,000	Unspent Budget	Funding to meet additional costs identified as necessary for the refurbishment of Rothesay Pavilion.	0	1,000,000	0
				7,721,218	2,815,917	149,379	0	4,755,922			3,420,321	1,253,345	82,256

Other Earmarked Balances
Previously Agreed Amounts

Ref	Department	Service	Description	Amount Earmarked at 31 March 2017	Actual Spend 2017/18	Funds unearmarked	New Earmarking Agreed by Council During 2017/18	Closing Balance	Reason for Carry Forward	Awarding Body if Grant or Contribution	Plans for Use
	ALL		Completed projects during 2017/18	140,634	140,634	0	0	0	Unspent Grant		
	ALL		Completed projects during 2017/18	78,664	78,664	0	0	0	Third Party Contribution		
	ALL		Completed projects during 2017/18	28,275	28,275	0	0	0	Previous Council Decision		
	ALL		Completed projects during 2017/18	38,165	38,165	0	0	0	Scottish Government Initiatives		
	ALL		Completed projects during 2017/18	2,805,000	2,805,000	0	0	0	NPDO		
COMMUNITY SERVICES:											
001	Community Services	Education	GLAIF 2017/18 - GIFT	64,000	54,371	0	0	9,629	Third Party Contribution		Gaelic Immersion course For Teachers (GIFT) 2 Candidates.
002	Community Services	Education	Scottish Attainment Challenge Innovation Fund	31,230	25,630	0	0	5,600	Unspent Grant		Better Movers and Thinkers Raise the Bar in Argyll and Bute - Across Seven Schools / Clusters.
003	Community Services	Education	School (DSM) Carry-Forward	1,033,909	847,938	0	0	185,971	DMR Schools		To be spent in accordance with DSM regulations.
004	Community Services	Education	GIRFEC	148,000	0	0	0	148,000	Scottish Government Initiatives		To support Argyll and Bute's contribution to implementing GIRFEC and the Children and Young Person (Scotland) Act to ensure compliance with legislation.
005	Community Services	Education	Languages 1 + 2	75,008	0	0	0	75,008	Scottish Government Initiatives		Languages 1+2: Grant provided for implementing the Scottish Government's 1+2 languages policy for Primary schools. The Scottish Government have confirmed that any unspent funding can be put into reserves for spend later.
006	Community Services	Education	National Improvement Framework (NIF)	120,000	91,445	0	0	28,555	Scottish Government Initiatives		The new National Improvement Framework was launched by the First Minister on 6 January 2015. This new framework is to be core in driving forward the raising attainment and closing the gap agenda. It is proposed that the Education service in 2017-18 continues to utilise funding to allow the continuation of the Literacy Development Officer and Numeracy Development Officer posts for a 12 month period - August 2017 to June 2018.

Ref	Department	Service	Description	Amount Earmarked at 31 March 2017	Actual Spend 2017/18	Funds unearmarked	New Earmarking Agreed by Council During 2017/18	Closing Balance	Reason for Carry Forward	Awarding Body if Grant or Contribution	Plans for Use
007	Community Services	Education	Scottish Government Initiatives: Developing the Young Workforce GIRFEC Languages 1+2	292,903	128,647	0	0	164,256	Scottish Government Initiatives		Developing the Young Workforce: Developing an Argyll & Bute foundational apprenticeship scheme, developing support for vulnerable young people to access training, developing key group knowledge of the local labour market in relation to post-school opportunities and delivering a prevocational programme for unemployed young people. Grant received from the Scottish Government for this purpose. GIRFEC: This grant funding is for the specific purpose of supporting Argyll and Bute's contribution to implementing GIRFEC and the Children and Young Person (Scotland) Act to ensure compliance with legislation. Activity in Argyll and Bute will include developing specific resources, staff training and development, protocols and procedures in line with the GIRFEC practice model and national guidelines. Languages 1+2: Grant provided for implementing the Scottish Government's 1+2 languages policy for Primary schools. The Scottish Government have confirmed that any unspent funding can be put into reserves for spend later.
CUSTOMER SERVICES:											
008	Customer Services	Customer and Support Services	Benefit Admin Grant	70,520	57,948	0	0	12,572	Unspent Grant	DWP Grant	Grant monies which would have to be repaid if not utilised for intended purpose. Relates to the introduction of Universal Credit flexibilities and involvement in plans for new Scottish Social Security Administration. These monies are committed to cover costs in 17/18 for temporary staff for administration of Discretionary Housing Payments for under occupancy cases which should have ceased but is now continuing for at least a further year.
009	Customer Services	Customer and Support Services	Council Tax Reduction Scheme	34,000	0	0	0	34,000	Unspent Grant	Scottish Government	To fund the administration costs of Council Tax Reduction Scheme Administration in 2017/18 received late in March 2017. Cost of staff to carry out the benefits administration and increase take up of CTRS.
010	Customer Services	Customer and Support Services	Benefit Admin Grant	93,523	0	0	0	93,523	Unspent Grant	DWP Grant	Grant monies which would have to be repaid if not utilised for intended purpose. Benefit Administration activities in the build up to the migration of Housing Benefit to Universal Credit – migration to full service now deferred till May 2018. These monies are committed to cover ongoing Benefit Administration Activities in 17/18 and 18/19 in the build up to the migration of Housing Benefit to Universal Credit.
011	Customer Services	Customer and Support Services	Council Tax Reduction Scheme	122,000	0	0	0	122,000	Unspent Grant	Scottish Government	Additional funding from Scottish Government to meet additional costs of implementation. Funds are required for 2017-18 to part fund system replacement with improved online facilities and digital claim form. A business case has shown that this should provide significant future savings.
012	Customer Services	Facility Services	Contingent Liability - Capital Project	750,000	0	0	0	750,000	Existing Legal Commitments		There is a contingent liability in respect of the capital plan. The earmarked amount is an estimate and any unrequired amount would be released back into the general fund. It was the intention that any amount would be accommodated from within the favourable Customer Services 2015-16 outturn position.

Ref	Department	Service	Description	Amount Earmarked at 31 March 2017	Actual Spend 2017/18	Funds unearmarked	New Earmarking Agreed by Council During 2017/18	Closing Balance	Reason for Carry Forward	Awarding Body if Grant or Contribution	Plans for Use
013	Customer Services	Governance & Law	Community Safety Partnership	21,538	0	0	0	21,538	Existing Legal Commitments		Corporate Initiative with specific funding to deliver a project. To fund reconfiguration of Dunoon CCTV Scheme.
014	Customer Services	Governance & Law	CCTV Maintenance	14,885	0	0	0	14,885	Unspent Third Party Contribution	Funds transferred from external bodies to maintain systems for future years.	Council Decision of 20 Sept 2007.
015	Customer Services	Governance & Law	CCTV Maintenance	60,000	18,996	0	0	41,004	Unspent Grant	Funds transferred from external bodies to maintain systems for future years.	Maintenance of CCTV systems. Funds transferred from external bodies to maintain systems for future years.
016	Customer Services	Improvement and HR	Bord na Gaidhlig	60,860	2,298	0	0	58,562	Unspent Grant	Bord na Gaidhlig	Grant funding from Bord na Gaidhlig.
DEVELOPMENT AND INFRASTRUCTURE SERVICES:											
017	Development & Infrastructure Services	Director of Development & Infrastructure Services	WW1 Commemorations on Islay	0	0	0	15,000	15,000	Previous Council Decision - Other		Funding to meet the costs of supporting and facilitating the WW1 Commemorations on Islay, including access to the commemoration sites.
018	Development & Infrastructure Services	Economic Development	CHORD	143,799	0	0	0	143,799	CHORD		Delivery of CHORD Programme
019	Development & Infrastructure Services	Economic Development	CHORD	96,105	0	0	0	96,105	CHORD		Delivery of CHORD Programme
020	Development & Infrastructure Services	Economic Development	Employability	321,538	-103,335	424,873	0	0	Previous Council Decision - Other		The Councils Employability Team requested additional funding to complete the contractual obligation to deliver a Welfare to Work programme. The additional funding was agreed at the Council meeting on 29 October 2015.
021	Development & Infrastructure Services	Roads and Amenity Services	Street Lighting Survey	43,000	0	0	0	43,000	Unspent Grant	Scottish Government	In order to ensure that the inventory is sufficiently robust to inform both an energy model and a lighting business case it is necessary to carry out an asset survey which will provide a high degree of inventory accuracy. As part of this process a robust protocol will be established that ensures that the inventory is monitored and kept up to date. The Scottish Government have made available £2 million to local authorities to enable councils to explore energy efficiency investment in street lighting assets, Argyll and Bute share of this is £43k.
022	Development & Infrastructure Services	Roads and Amenity Services	Mercury Abatement - Crematorium	94,150	0	0	0	94,150	Unspent Third Party Contribution	Mercury Abatement Fund	Part fund replacement cremator.
023	Development & Infrastructure Services	Roads and Amenity Services	Christmas Lights	208,000	106,000	0	0	102,000	Previous Council Decision - Other		Funding for Christmas Lights over a period of 3 years was agreed at the Council meeting on 11 February 2016.
024	Development & Infrastructure Services	Roads and Amenity Services	Contingent Liability	148,326	0	0	0	148,326	Existing Legal Commitments		There is a contingent liability in respect of a legal case. The earmarked amount is an estimate and any unrequired amount would be released back into the general fund. Due to the favourable year-end variance within D&I this provision can be accommodated from within 2015-16 budget.
025	Development & Infrastructure Services	Roads and Amenity Services	Kintyre Recycling	0	0	0	18,000	18,000	Previous Council Decision - Other		One-off additional funding to support the continued operation of Kintyre Recycling.

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026	Development & Infrastructure Services	Planning, Housing and Regulatory Services	Argyll and Bute Citizens Advice Centre	0	35,000	0	35,000	0	Previous Council Decision - Other		Additional funding provided for a one-off payment to Argyll and Bute Citizens Advice Bureau.
027	Development & Infrastructure Services	Planning, Housing and Regulatory Services	Bute Advice Centre	0	0	0	22,000	22,000	Previous Council Decision - Other		Additional funding provided for a one-off payment to Bute Advice Centre.
028	Development & Infrastructure Services	Economic Development	Dunoon Business Improvement District	0	0	0	100,700	100,700	Previous Council Decision - Other		Contribution from the Council towards the five year business plan for the Dunoon Business Improvement District.
HQ NON DEPARTMENT:											
029	HQ Non Dept	n/a	Investment in Affordable Housing	5,000,000	0	0	0	5,000,000	Investment in Affordable Housing		Agreed at Council Meeting 11 February 2016. This was reduced from £6.5m to £5m.
030	HQ Non Dept	Strategic Housing Fund	Strategic Housing Fund	6,175,247	2,189,893	0	0	3,985,354	Strategic Housing Fund		Strategic Housing Fund. Council tax collected from second homes discount on properties, requires to be earmarked as part of the Strategic Housing Fund balance.
INTEGRATION SERVICES:											
031	Integration Services	Adult Care	Sensory Impairment	10,000	1,342	0	0	8,658	Unspent Grant	Scottish Government	Funding has been received specifically from the Scottish Government to support activity around implementation of the See Hear recommendations and the identified priorities of individual Sensory Partnerships.
032	Integration Services	Children and Families	Criminal Justice Transformation Funding	39,890	0	0	0	39,890	Unspent Third Party Contribution	Scottish Government	Additional funding from SG to fund redesign work within Criminal Justice. Funds to be pooled with equivalent additional funding received by our CJ Partnership Partners to fund a transformation and development project across the three partner areas.
NON DEPARTMENTAL:											
033	Non Departmental	Non Departmental	Innovation Fund	83,273	0	0	0	83,273	Transformation		Agreed at Council Meeting October 2015. Fund has been set up to provide support to internal ideas to generate income or reduce costs through efficiencies/redesign.
034	Non Departmental	Non Departmental	Investment in HubCo	491,791	0	0	0	491,791	Asset Management Investment		It was agreed at the Council meeting February 2016 that the investment in HubCo be supported. The earmarking has been updated to show the actual investment costs.
035	Non Departmental	Non Departmental	Service Choice Redundancy provision	2,321,475	1,083,258	0	0	1,238,217	Severance		Agreed at Council Meeting 11 February 2016. It was agreed that the costs of Redundancies due to Service Choice savings would be covered by reserves.
036	Non Departmental	Non Departmental	Helensburgh Waterfront Development	5,579,000	0	0	0	5,579,000	Helensburgh Waterfront		Agreed underwriting at the Council Meeting on 11 February 2016.
037	Non Departmental	Non Departmental	Regeneration and Economic sustainability in Lochgilphead & Tarbet.	3,000,000	4,714	0	0	2,995,286	Lochgilphead and Tarbet Regeneration		Agreed at Council Meeting 11 February 2016.
038	Non Departmental	Non Departmental	Inward investment Fund	960,000	0	0	0	960,000	Inward Investment Fund		Agreed at Council Meeting 11 February 2016. This fund has been set up to generate economic and population growth within Argyll & Bute. The aim is to encourage business and people to set up and live in Argyll & Bute.
039	Non Departmental	Non Departmental	Asset Management Fund	2,000,000	-15,302	0	0	2,015,302	Asset Management Investment		Agreed at Council Meeting 11 February 2016. This fund has been set up to allow the Council to invest monies where relevant to generate a return that will be reinvested within Argyll & Bute.

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040	Non Departmental	Non Departmental	Flood Coastal Protection	200,000	0	0	0	200,000	Previous Council Decision - Other		Agreed at Council Meeting 11 February 2016.
041	Non Departmental	Non Departmental	Tarbert Sports Pitches	170,000	2,223	0	0	167,777	Previous Council Decision - Other		Agreed at Council Meeting 11 February 2016. £103k of capital expenditure incurred during 2016/17 but not drawn down as at 31 March 2018. Will be drawn down in 2018/19.
042	Non Departmental	Non Departmental	Rural Resettlement Fund	492,800	164,518	0	0	328,282	Rural Resettlement Fund		Agreed at Council Meeting 11 February 2016. This fund has been set up to develop ways in which the Council can encourage families to move into Argyll & Bute. This is aimed at slowing the population decline and attracting skilled workforces.
043	Non Departmental	Non Departmental	MACPool	0	0	0	25,000	25,000	Previous Council Decision - Other		Funding to support delivery of expanded services through MACPool's proposed development project.
044	Non Departmental	Non Departmental	Allocated to Capital Plan	0	0	0	8,240,000	8,240,000	Previous Council Decision - Other		Allocated to capital plan.
045	Non Departmental	Non Departmental	Acquisition of Land at Clyde Street, Helensburgh	0	0	0	132,000	132,000	Previous Council Decision - Other		Funds provided to acquire a plot of land at 1 West Clyde Street, Helensburgh.
OTHER:											
046	Other	Energy Efficiency Fund	Energy Efficiency Fund	93,353	0	0	0	93,353	Energy Efficiency Fund		The Central Energy Efficiency Fund (CEEF) was launched by the Scottish Government in 2004 to support the delivery of energy efficiency and renewable energy measures to reduce carbon emissions in the Scottish Public Sector. The original Council allocation of funding was £286k and there were terms and conditions attached to the funding which included formally reporting to the SG on energy efficient measures implemented from the fund. Part of the stipulation of the funding was that any savings from energy efficiencies were reinvested into the fund in order that there was a revolving fund to continually reinvest in energy efficiency measures. The terms and conditions attached to the fund expired on 31 March 2016, however there is an expectation that local authorities will maintain a revolving energy efficiency fund to support future carbon reducing projects. Maintaining this fund also assists the Council to make progress towards reducing carbon emissions and therefore not only to secure savings in energy costs but also in the cost of Carbon Reduction Scheme Allowances.

Ref	Department	Service	Description	Amount Earmarked at 31 March 2017	Actual Spend 2017/18	Funds unearmarked	New Earmarking Agreed by Council During 2017/18	Closing Balance	Reason for Carry Forward	Awarding Body if Grant or Contribution	Plans for Use
047	Other	Other	Energy Efficiency Fund	43,364	0	0	0	43,364	Energy Efficiency Fund		The Central Energy Efficiency Fund (CEEF) was launched by the Scottish Government in 2004 to support the delivery of energy efficiency and renewable energy measures to reduce carbon emissions in the Scottish Public Sector. The original Council allocation of funding was £286k and there were terms and conditions attached to the funding which included formally reporting to the SG on energy efficient measures implemented from the fund. Part of the stipulation of the funding was that any savings from energy efficiencies were reinvested into the fund in order that there was a revolving fund to continually reinvest in energy efficiency measures. The terms and conditions attached to the fund expired on 31 March 2016, however there is an expectation that local authorities will maintain a revolving energy efficiency fund to support future carbon reducing projects. Maintaining this fund also assists the Council to make progress towards reducing carbon emissions and therefore not only to secure savings in energy costs but also in the cost of Carbon Reduction Scheme Allowances.
				33,798,225	7,786,322	424,873	8,587,700	34,174,730			