

EARMARKED RESERVES – 2018-19 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 and new balances earmarked at the end of 2018-19 that qualify for automatic carry forward.
- 1.2 The earmarked balance in the General Fund as at 31 March 2018 was £43.717m. Of this balance £6.705m has been spent during 2018-19. The sum of £1.172m will be transferred back to the General Fund. The remainder is planned to be spent in future years.
- 1.3 There are no new unspent budget earmarking proposals.
- 1.4 There are new balances totalling £4.585m that qualify for automatic carry forward at the end of 2018-19.
- 1.5 The new earmarked balance as at 31 March 2019 amounts to £42.936m. The most significant elements of this balance relate to the Strategic Housing Fund £6.310m, Investment in Affordable Housing £4.200m and the Helensburgh Waterfront Project £5.579m.

EARMARKED RESERVES - 2018-19 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 and new balances earmarked at the end of 2018-19 that qualify for automatic carry forward.

3. RECOMMENDATIONS

- 3.1 Members to review and approve the Policy on Year End Flexibility, included as Appendix 1.
- 3.2 Members to note that there are no new unspent budget earmarking proposals.
- 3.3 Members to note the new balances at the end of 2018-19 that qualify for automatic carry-forward as outlined within Appendix 2.
- 3.4 Members to note the previously approved unspent budget earmarked reserves and the justification for continuing to earmark these as outlined within Appendix 3.
- 3.5 Members to note that £1.172m 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 4, previously earmarked 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.
- The Piers and Harbours Investment Fund, for additional fees and charges income generated from Piers and Harbours operation - the funds will be used to meet the costs of the prudential borrowing required to develop and maintain the Council's harbour assets and infrastructure.

4.1.2 Outwith the situations noted above there will be no automatic carry forward of unspent budget.

4.2 New Earmarked Reserves

4.2.1 There are no new unspent budget earmarking requests being presented as a result of an overspent financial position for 2018-19 financial year.

4.2.2 There are new earmarked balances for the 2018-19 financial year which qualify for automatic carry forward in line with the conditions outlined in paragraphs 4.1.1. These total £4.585m and are outlined in Appendix 2.

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 £1.172m that will be un-earmarked and released back into the General Fund are detailed in the paragraphs that follow.

4.4.2 A £0.005m payment in respect of the Resourelink Review. Funding was agreed to fund the project to improve efficiency and functionality within the Council's HR and payroll database. The RL5 project is complete and has delivered efficiencies through automation so the balance can be returned to the unallocated General Fund.

4.4.3 A £0.006m payment in respect of the Argyll and Bute Manager Programme. The programme has now become part of 'business as usual' for Learning and Development and the balance of the earmarking can be returned to the unallocated General Fund.

4.4.4 A £0.254m payment in respect of CHORD. This balance was remaining a number of years ago and there is no planned or committed expenditure.

4.4.5 A £0.800m from Investment in Affordable Housing. This earmarked reserve provides cash backed reserves for the loans to registered social landlords and the revised balance of £4.2m reflects the balance on those loans at 31 March 2019. It was

originally thought at the time of setting the budget that £0.900m could have been released into the General Fund but interest has been applied to the loans at the year end and this has increased the outstanding balance.

- 4.4.6 A £0.100m from TIF Project Team. Officers are considering current TIF arrangements but it was agreed to return a minimum of £0.100m to the General Fund balance.
- 4.4.7 A £0.007m payment in respect of Queen's Hall Soft Play. The project is complete so the balance of the earmarking can be returned to the unallocated General Fund.

4.5 General Fund Balance

- 4.5.1 The General Fund balance at 31 March 2018 was £50.342m, of this a total of £43.717m was approved by Council to be earmarked for specific purposes. The table overleaf summarises the movement in the earmarked balance to 31 March 2019.
- 4.5.2 A total of £42.936m is earmarked to be carried forward into 2019-20. The most significant elements of this balance relate to the Strategic Housing Fund £6.310m, Investment in Affordable Housing £4.200m and the Helensburgh Waterfront Project £5.579m.
- 4.5.3 The earmarked balances will be monitored throughout the financial year and reported to the Policy and Resources Committee.

Movement in Earmarked Balances

Earmarking Category	Balance at 31 March 2018 £000	Transfers Between Categories £000	New Earmarking from 2018-19 Outturn £000	New Earmarking Agreed by Council during 2018-19 £000	Actual Spend 2018-19 £000	Released back to General Fund £000	Balance Carried Forward to 2019-20 £000
Argyll, Lomond and the Islands Regeneration Initiative	0	0	0	0	0	0	0
Lochgilphead and Tarbert Regeneration	2,995	0	0	0	(78)	0	2,917
Inward Investment Fund	960	0	0	0	(25)	0	935
Rural Resettlement Fund	328	0	0	0	(148)	0	180
Asset Management Investment	2,507	0	0	0	0	0	2,507
CHORD	333	0	72	0	(10)	(254)	141
DMR Schools	751	0	572	0	(509)	0	814
Energy Efficiency Fund	136	0	0	0	0	0	136
Existing Legal Commitments	920	0	0	0	(123)	0	797
Helensburgh Waterfront	5,579	0	0	0	0	0	5,579
Investment in Affordable Housing	5,000	0	0	0	0	(800)	4,200
NPDO	0	0	0	0	0	0	0
Piers and Harbours Investment Fund	107	0	133	0	0	0	240
Previous Council Decision - Other	9,370	0	411	2,408	(545)	0	11,644
Scottish Government Initiatives	566	0	30	0	(104)	0	492
Severance	1,238	0	0	0	(1,238)	0	0
Strategic Housing Fund	5,900	0	2,085	0	(1,675)	0	6,310
Transformation	83	0	0	0	(5)	0	78
Unspent Budget	5,437	0	0	103	(1,219)	(118)	4,203
Unspent Grant	1,323	0	1,262	0	(954)	0	1,631
Unspent Third Party Contribution	184	0	20	0	(72)	0	132
Totals	43,717	0	4,585	2,511	(6,705)	(1,172)	42,936

5. CONCLUSION

- 5.1 A total of £1.172m of earmarked balances will be released back into the General Fund.
- 5.2 There are no new proposed unspent budget carry forward requests.
- 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 £4.585m that qualify for automatic carry forward at the end of 2018-19.

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 | Fairer Scotland
Duty - | None. |
| 6.6 | Risk - | None. |
| 6.7 | Customer Service - | None. |

**Kirsty Flanagan
Head of Financial Services**

**Councillor Gary Mulvaney – Depute Council Leader - Policy Lead Strategic
Finance and Capital Regeneration Projects
7 June 2019**

APPENDICES

- Appendix 1 – Revised Policy on Year End Flexibility
- Appendix 2 – New Automatic Carry Forward Earmarkings 2017-18
- Appendix 3 – Previously Agreed Earmarked Balances – Unspent Budget
- Appendix 4 – Previously Agreed Earmarked Balances – Automatic Carry Forward

APPENDIX 1

STRATEGIC FINANCE POLICY ON END OF YEAR FLEXIBILITY



1. INTRODUCTION

- 1.1 The Local Authority Accounting Panel (LAAP) Bulletin 99 provides guidance to local authorities on the establishment and maintenance of local authority reserves and balances.
- 1.2 When reviewing their medium term financial plans and preparing annual budgets, local authorities should consider the establishment and maintenance of reserves which can be held for three main purposes:
 - A working balance to help cushion the impact of uneven cash flows and avoid unnecessary temporary borrowing – this forms part of general reserves;
 - A contingency to cushion the impact of unexpected events or emergencies – this also forms part of general reserves;
 - A means of building up funds, often referred to as earmarked reserves, to meet known or predicted requirements; earmarked reserves are accounted for separately but remain legally part of the general fund.
- 1.3 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.
- 1.4 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 eight 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.

APPENDIX 1

STRATEGIC FINANCE POLICY ON END OF YEAR FLEXIBILITY



- 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 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.

APPENDIX 1

STRATEGIC FINANCE POLICY ON END OF YEAR FLEXIBILITY



- 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.
- 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
7 June 2019

NEW Automatic Carry Forward Earmarkings - 2018-19 Year-end

Appendix 2

Ref	Service	Description	New Earmarking	Reason for Carry Forward	Plans for Use	Spending profile		
						Amount Planned to be Spent in 2019/20	Amount Planned to be Spent in 2020/21	Amount Planned to be Spent from 2021/22 onwards
CHIEF EXECUTIVES UNIT:								
001	Community Planning	NHS Highland Contribution Towards the CPP Running Costs	19,301	Unspent Third Party Contribution	Will be deployed as required in the day-to-day running of the Community Planning Partnership's operations.	19,301	0	0
002	Community Planning	Recovered unspent third sector grant funding.	8,348	Previous Council Decision - Other	To be distributed through the Supporting Communities Fund for communities based projects across Argyll and Bute.	8,348	0	0
COMMUNITY SERVICES:								
003	Education	International Youth Activities (Erasmus)	1,243	Unspent Grant	To fund school exchange trips spanning financial years.	1,243	0	0
004	Education	CAST Projects Grant	3,672	Unspent Grant	To fund creative arts projects across the remainder of the academic year 2018/19.	3,672	0	0
005	Education	Music Initiative (YMI)	7,106	Unspent Grant	To fund YMI projects across the remainder of the academic year 2018/19.	7,106	0	0
006	Education	YOYP - Hermitage Park Kitchen Garden	4,280	Unspent Grant	Conception, installation and maintaining a community kitchen garden in Hermitage Park, Helensburgh by the pupils of Hermitage Academy, Helensburgh for the benefit of the wider community.	4,280	0	0
007	Education	Primary Science Teaching Trust- PSTT	5,750	Unspent Grant	To fund a Primary Cluster Programme for Science & Technology (STEM workshops) taking place in 2019-20	5,750	0	0
008	Education	Early Learning & Childcare - 1140 Hours Expansion	478,925	Unspent Grant	To implement the Argyll and Bute Early Years Delivery Plan for 1140 hours of Early Learning and Childcare by August 2020.	478,925	0	0
009	Education	Early Learning & Childcare Expansion Realising Change	79,804	Unspent Grant	To enable local authorities to procure additional change management capacity in preparation for the expansion of Early Learning and Childcare.	79,804	0	0
010	Education	Early Learning & Childcare Expansion - Additional Graduate Balance of Funding	47,507	Unspent Grant	To support delivery of the additional graduate commitment and strengthen partnership working in the expansion of Early Learning and Childcare.	47,507	0	0
011	Education	Scottish Attainment Challenge - Care Experienced CYP Funding	69,255	Unspent Grant	To provide additional support for care experienced children and young people to help improve their educational outcomes.	69,255	0	0
012	Education	Pupil Equity Fund (PEF)	465,837	Unspent Grant	To provide targeted support for children and young people affected by poverty to achieve their full potential.	465,837	0	0
013	Education	DMR Scheme of Delegation for Schools	571,540	DMR Schools	To be spent in accordance with DSM regulations.	571,540	0	0
CUSTOMER SERVICES:								
014	Customer and Support Services	Microsoft Licensing Costs	221,669	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	221,669	0

Ref	Service	Description	New Earmarking	Reason for Carry Forward	Plans for Use	Spending profile		
						Amount Planned to be Spent in 2019/20	Amount Planned to be Spent in 2020/21	Amount Planned to be Spent from 2021/22 onwards
015	Customer and Support Services	Benefit Admin Grant	69,453	Unspent Grant	Grant monies which would have to be repaid if not utilised for intended purpose. These monies are committed to cover ongoing Benefit Administration Activities in 19/20 and beyond as Housing Benefit migrates to Universal Credit in dealing with the expected problems arising from the transfer of the caseload. The monies also relate 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 19/20 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. Monies will also be used to provide additional funds to cover the anticipated strain on DHP and SWF funding in 19/20. The threat of SWF being opened up to deal with Crisis around Brexit and with no guarantees that the Scottish Government will provide programme funding to cover this.	69,453	0	0
016	Governance & Law	CCTV Maintenance	29,500	Unspent Grant	Maintenance of CCTV systems. Funds transferred from external bodies to maintain systems for future years. Council Decision of 20 Sept 2007.	0	29,500	0

Ref	Service	Description	New Earmarking	Reason for Carry Forward	Plans for Use	Spending profile		
						Amount Planned to be Spent in 2019/20	Amount Planned to be Spent in 2020/21	Amount Planned to be Spent from 2021/22 onwards
017	Customer Services	One Council Property Team	181,445	Previous Council Decision - Other	It was agreed for the 2018-19 budget that funding would be made available to fund the One Council Property Team for two years, the full two year budget was put into the 2018-19 financial year with the understanding that the unspent balance would be carried forward to fund the team for the full period.	95,000	86,445	0
DEVELOPMENT AND INFRASTRUCTURE SERVICES:								
018	Roads and Amenity Services	Piers and Harbours	133,050	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.	133,050	0	0
019	Economic Development	CHORD - Rothesay Pavilion	72,006	CHORD	Build up a provision towards future Council commitment to provide up to £150,000 per annum running costs for Rothesay Pavilion.	72,006	0	0
020	Planning, Housing & Regulatory Services	Implement Rapid Rehousing Transition Plan	30,000	Scottish Government Initiatives	In November 2018 the Council received a funding allocation of £30k from the Ending Homelessness Together fund announced by the First Minister to support the prevention of homelessness. This funding allocation is to assist with the implementation and delivery of the local Rapid Rehousing Transition Plan. It is proposed that this £30k be earmarked from this year's Housing budget and be carried forward to 2019/20 for the same purpose.	30,000	0	0
OTHER:								
021	Strategic Housing Fund	Strategic Housing Fund	2,085,000	Strategic Housing Fund	Strategic Housing Fund. Council tax collected during 2018-19 from the second homes discount on properties. Requires to be earmarked as part of the Strategic Housing Fund balance.	no specific spending plan	0	2,085,000
4,584,691						2,162,077	337,614	2,085,000

Unspent Budget/Non Automatic Carry Forward Earmarkings
Previously Agreed Amounts

Ref	Department	Service	Description	Amount Earmarked at 31 March 2018	Actual Spend 2018/19	Funds Unearmarked	New Earmarking Agreed by Council During 2018/19	Closing Balance	Reason for Carry Forward	Plans for Use	Spending profile		
											Amount Planned to be Spent in 2019/20	Amount Planned to be Spent in 2020/21	Amount Planned to be Spent in 2021/22 onwards
	ALL		Completed projects during 2018/19	345,430	345,430	0	0	0	Unspent Budget		0	0	0
	ALL		Completed projects during 2018/19	159,685	159,685	0	0	0	Previous Council Decision		0	0	0
CHIEF EXECUTIVES UNIT:													
001	Chief Executive Unit	Strategic Finance	CIPFA, equipment and the conversion of paper client records to the CIVICA Electronic Document Management System	54,919	7,832	0	0	47,087	Unspent Budget	CIPFA Training - To fund the professional training costs for staff undertaking the CIPFA professional accountancy qualification. 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.	27,087	20,000	0
COMMUNITY SERVICES:													
002	Community Services	Education	Youth Employment Opportunities Fund	30,270	7,060	0	0	23,210	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.	23,210	0	0
003	Community Services	Formerly Community and Culture	Queen's Hall Soft Play	75,000	67,682	7,318	0	0	Unspent Budget	To fund the provision of a soft play area required as part of the CHORD redevelopment of the Queen's Hall. Balance released back to general fund	7,318	0	0
CUSTOMER SERVICES:													
005	Customer Services	Customer and Support Services	Scottish Government Funding - Welfare Reform/Discretionary Housing Payments (agreed at Council February 2014)	18,595	0	0	0	18,595	Previous Council Decision	The Council was allocated additional funding of £550k from the Scottish Government late in 2013-14 and this balance £18,595 was allocation to support the Community Learning and Development Team to provide courses to support Universal Credit claimants in 2018/2019. The funds were not utilised in 2018/2019 and the service has asked that they be carried forward to 2019/2020 to support the recruitment of casual tutors and the purchase and upgrade of laptops.	18,595	0	0
006	Customer Services	Customer and Support Services	Digital Transformation	119,870	89,455	0	0	30,415	Previous Council Decision	To fund the development of 11 digital transformation options and a post 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.	30,415	0	0
007	Customer Services	Customer Services	Estates - NDR Revaluation Appeals	115,000	0	0	0	115,000	Unspent Budget	The original sum agreed was £150,000 and £35,000 was spent in 2017/18. The drawdown was due to take place in March 2019 as per previous year. Appeals are ongoing and we have entered into a contract with Rydens/Sanderson Weatherall whereby a fee percentage has been agreed and capped for each appeal. The monies spent in 2017/18 was for the initial consultation fee with the £4k incurred to date for 11 settled appeals. 368 appeals are still outstanding with Appeal sessions still to be held during 2019/20. With regards to the 368 appeals outstanding if all are successful the maximum fees could be £228k. It is therefore proposed to carry this earmarking forward and make a case for increasing the sums into 2019/20 as this is when the outstanding appeals will occur.	115,000	0	0
008	Customer Services	Customer Services	New Schools Project - Additional Monitoring	170,000	85,000	0	0	85,000	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. New Schools Project Additional Monitoring, the original sum agreed was £250,000 and £80,000 was spent in 2017/18 and £85,000 in 2018/19 by way of CFCR as the actual spend takes place against the New Schools Capital Project. Similar will happen in 2019/20 with £85k programmed to be spent.	85,000	0	0

Ref	Department	Service	Description	Amount Earmarked at 31 March 2018	Actual Spend 2018/19	Funds Unearmarked	New Earmarking Agreed by Council During 2018/19	Closing Balance	Reason for Carry Forward	Plans for Use	Spending profile		
											Amount Planned to be Spent in 2019/20	Amount Planned to be Spent in 2020/21	Amount Planned to be Spent from 2021/22 onwards
009	Customer Services	Facility Services	Management of Asbestos	236,961	77,685	0	0	159,276	Unspent Budget	Providing asbestos management on an ongoing basis by employing 2.5 FTE to ensure compliance with all regulatory requirements.	80,000	79,276	
010	Customer Services	Improvement and HR	Learning and Development	44,147	0	0	0	44,147	Unspent Budget	To fund training identified via PRDs, develop further E-Learning modules etc. Original earmarked balance planned for spend over a 5 year period. Corporate need identified through workforce planning and the Digital Strategy identify Digital Learning as a priority for spend this year. A plan has been developed to deliver this.	44,147	0	
011	Customer Services	Improvement and HR	Growing our Own and Modern Apprentices	157,867	48,717	0	0	109,150	Unspent Budget	Develop a comprehensive programme to support and attract young people into jobs and careers in the council. The programme is supporting an ongoing programme of Apprenticeship placements and will now prioritise apprenticeships in areas of service identified as in need as a result of workforce planning.	109,150	0	
012	Customer Services	Facility Services	Car Parking at Kilmory including Equality Act 2010 Requirements	137,845	92,337	0	0	45,508	Unspent Budget	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.	45,508	0	
013	Customer Services	Improvement and HR	Living Wage Consolidation Team	94,108	31,390	0	0	62,718	Unspent Budget	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.	62,718	0	
014	Customer Services	Improvement and HR	Transformation and Budget Reconstruction	49,774	0	0	0	49,774	Unspent Budget	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.	49,774	0	0
015	Customer Services	Improvement and HR	Business Development Training	77,250	19,311	0	0	57,939	Unspent Budget	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.	57,939	0	0
016	Customer Services	Improvement and HR	Resourcelink Review	40,827	36,044	4,783	0	0	Unspent Budget	Fund the Resourcelink Project, which is improving efficiency and functionality in the Council's HR and payroll database. The RLS Project is complete and has delivered efficiencies through automation. Balance of earmarking now returned to general fund	0	0	0
017	Customer Services	Improvement and HR	Argyll and Bute Manager Programme	6,354	0	6,354	0	0	Unspent Budget	To fund the Argyll and Bute Manager training programme which has been extended. Over 200 managers have been trained and the programme has now become part of business as usual for Learning and Development. Balance of earmarking now returned to the general fund	0	0	0

DEVELOPMENT AND INFRASTRUCTURE SERVICES:

Ref	Department	Service	Description	Amount Earmarked at 31 March 2018	Actual Spend 2018/19	Funds Unearmarked	New Earmarking Agreed by Council During 2018/19	Closing Balance	Reason for Carry Forward	Plans for Use	Spending profile		
											Amount Planned to be Spent in 2019/20	Amount Planned to be Spent in 2020/21	Amount Planned to be Spent from 2021/22 onwards
018	Development & Infrastructure Services	Economic Development	Inveraray Avenue Screen Inveraray Arches Re-tender	150,000	0	0	0	150,000	Unspent Budget	Essential maintenance work to be required out on the Arches in Inveraray. The contract has now been let for this project with a pre contract meeting scheduled for 28th November and local members informed. Works are due to commence in January 2019 to minimise scaffolding customs with a completion date of July 2019.	150,000	0	0
019	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. We have recently received information in terms of charity status, hours of operation and visitor numbers from the grantee and we are reviewing this in order to make the final grant payment which is anticipated before the end of the calendar year.	40,000	0	0
020	Development & Infrastructure Services	Economic Development	Rothesay 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
021	Development & Infrastructure Services	Economic Development	Oban TIF (Tax Incremental Financing)	1,005,171	92,405	100,000	0	812,766	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.	812,766	0	0
022	Development & Infrastructure Services	Planning, Housing & 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
023	Development & Infrastructure Services	Roads and Amenity Services	Street Lighting Survey	144,156	32,018	0	0	112,138	Unspent Budget	Currently funding the LMS WDM Post within the WDM team at Manse Brae. Due to the imminent set up of the HUB as well as personnel moves this post will require to be retained for 2018/2019 and 2019/2020. The post is critical to ensuring continuity of service and is envisaged will support transformation within the HUB. This post will also support any move towards web hosted services and apps being introduced by WDM. The rest of the earmarked reserves will be utilised to introduce an apprentice electrician over a 4 year period.	53,159	58,979	0
024	Development & Infrastructure Services	Roads and Amenity Services	Amenity Services introduction of management information system	81,017	37,831	0	0	43,186	Unspent Budget	To introduce WDM(ELM)/TOTAL to provide accurate management information on the operation of Amenity Services. ELM is now live in all areas. During 2019-20 it is proposed that the system will be expanded to include burials and other amenity routes which will mean the purchasing of further tablets for use. TOTAL system pilot undertaken and development of timesheet app progressing. Funding required to allow for system interfaces and hard purchases.	43,186	0	0
025	Development & Infrastructure Services	Roads and Amenity Services	Waste Management	194,361	0	0	0	194,361	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. Currently in discussion with Inverclyde and West Dunbartonshire Council about a shared transfer station. Proposed location - West Dunbartonshire area. Meetings are continuing and an update will be provided during November.	194,361	0	0
026	Development & Infrastructure Services	Roads and Amenity Services	3G pitches	448,679	2,383	0	0	446,296	Unspent Budget	Maintenance of 3G Pitches across Argyll & Bute.	446,296	0	0

Ref	Department	Service	Description	Amount Earmarked at 31 March 2018	Actual Spend 2018/19	Funds Unearmarked	New Earmarking Agreed by Council During 2018/19	Closing Balance	Reason for Carry Forward	Plans for Use	Spending profile		
											Amount Planned to be Spent in 2019/20	Amount Planned to be Spent in 2020/21	Amount Planned to be Spent from 2021/22 onwards
027	Development & Infrastructure Services	Roads and Amenity Services	Dalinelongart Forestry Plan	11,000	0	0	0	11,000	Unspent Budget	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 fulfils its obligation to restock the site.	0	11,000	0
028	Development & Infrastructure Services	Economic Development	Oban Strategic Development Framework	75,000	0	0	0	75,000	Unspent Budget	As part of the Oban Strategic Development Framework, it is proposed to undertake a survey of road network usage and parking arrangements in Oban town centre.	75,000	0	0
029	Development & Infrastructure Services	Roads and Amenity Services	Kintyre Recycling Limited (KRL)	0	0	0	23,330	23,330	Unspent Budget	One off funding allocation for Kintyre Recycling Limited agreed as part of the budget setting process for 2019-20	23,330	0	0
030	Development & Infrastructure Services	Head of Economic Development	Royal National Mod	0	0	0	80,000	80,000	Unspent Budget	One off funding allocation for the Royal National Mod agreed as part of the budget setting process for 2019-20	80,000	0	0
HQ NON DEPARTMENT:													
031	HQ Non Dept	n/a	Community Resilience Fund	82,256	5,809	0	0	76,447	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	76,447
INTEGRATION SERVICES:													
032	Integration Services	Adult Care	Autism Strategy	8,068	0	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 2019-20.	8,068	0	0
OTHER:													
033	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
				5,499,920	1,238,074	118,455	103,330	4,246,721			3,008,337	1,169,255	76,447

Other Earmarked Balances
Previously Agreed Amounts

Ref	Department	Service	Description	Amount Earmarked at 31 March 2018	Actual Spend 2018/19	Funds unearmarked	New Earmarking Agreed by Council During 2018/19	Closing Balance	Reason for Carry Forward	Awarding Body if Grant or Contribution	Plans for Use
	ALL		Completed projects during 2018/19	745,349	745,349	0	0	0	Unspent Grant		
	ALL		Completed projects during 2018/19	25,233	25,233	0	0	0	Third Party Contribution		
	ALL		Completed projects during 2018/19	1,493,717	1,493,717	0	0	0	Previous Council Decision		
	ALL		Completed projects during 2018/19	37,105	37,105	0	0	0	Scottish Government Initiatives		
CHIEF EXECUTIVES UNIT											
001	Chief Executive Unit	Community Planning	Recovered unspent third sector grant funding.	14,013	11,861	0	0	2,152	Previous Council Decision - Other		To be distributed through the Supporting Communities Fund for communities based projects across Argyll and Bute.
COMMUNITY SERVICES											
002	Community Services	Education	MOD/Alcohol-Drug Partnership	46,086	39,992	0	0	6,094	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.
003	Community Services	Education	Adult Services - c/f Health and Wellbeing funding	10,443	10,058	0	0	385	Unspent Third Party Contribution		English for Speakers of Other Languages (ESOL) funding and H&WB tutor costs.
004	Community Services	Education	Early Years - 1,140 Hours Funding	136,400	0	0	0	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.
005	Community Services	Education	School (DSM) Carry-Forward	752,261	509,027	0	0	243,234	DMR Schools		To be spent in accordance with DSM regulations.
006	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.
007	Community Services	Education	Languages 1 + 2	75,008	14,543	0	0	60,465	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.
008	Community Services	Education	Scottish Government Initiatives: Developing the Young Workforce GIRFEC Languages 1+2	164,256	52,772	0	0	111,484	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											

Ref	Department	Service	Description	Amount Earmarked at 31 March 2018	Actual Spend 2018/19	Funds unearmarked	New Earmarking Agreed by Council During 2018/19	Closing Balance	Reason for Carry Forward	Awarding Body if Grant or Contribution	Plans for Use
009	Customer Services	Customer and Support Services	Microsoft Licensing Costs	208,362	0	0	0	208,362	Previous Council Decision - Other		Microsoft licensing savings to be retained from 2017/18 to 2019/20 in order to build a reserve to be used to fund upgrades to the latest versions of Microsoft software from 2020 onwards.
010	Customer Services	Customer and Support Services	Benefit Admin Grant	194,383	73,671	0	0	120,712	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. These monies are committed to cover ongoing Benefit Administration Activities in 19/20 to 23/24 when it is now expected that the full migration of working age Housing Benefit caseload to Universal Credit will be complete. These monies are committed to cover costs in 19/20 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. Monies will be used to build resilience including staff overtime, outsourcing of Housing Benefit processing during the transition and cover casual staff for the universal Credit migration. Additionally monies are set-a-side to help staff to transition to the new structure of the service following the savings being taken through the reconstructing the budget process. £50,000 is set-a-side to mitigate DHP and SWF spending pressures which are anticipated with the ongoing implementation of Universal Credit including the impact of opening up SWF Crisis Grants to deal with a no deal Brexit with no guarantees from Scottish Government on programme funding being increased to cater for this.
010	Customer Services	Governance & Law	CCTV Maintenance	85,889	33,373	0	0	52,516	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. Council Decision of 20 Sept 2007.
011	Customer Services	Customer and Support Services	Council Tax Reduction Scheme	156,000	67,338	0	0	88,662	Unspent Grant	Scottish Government	~Monies given to the Council by the Scottish Government to cover system development costs for the Council Tax Reduction Scheme. Funds are committed to cover the cost of the Cash Receipting upgrade including the hosted distribution and bank reconciliation. Funds are also committed to upgrade the Debtors system which will be hosted by Civica going forward. Further enhancements are required to the Council's Revenues and Benefits back office system to increase automation and reduce ongoing costs in terms of efficiencies in staff time. Monies also committed to support the Customer Service Centre's NDL project and Connect Assist to develop customer service improvements in the front office.
011	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.
012	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.

Ref	Department	Service	Description	Amount Earmarked at 31 March 2018	Actual Spend 2018/19	Funds unearmarked	New Earmarking Agreed by Council During 2018/19	Closing Balance	Reason for Carry Forward	Awarding Body if Grant or Contribution	Plans for Use
012	Customer Services	Improvement and HR	Bord na Gaidhlig	58,562	9,594	0	0	48,968	Unspent Grant	Bord na Gaidhlig	Grant funding from Bord na Gaidhlig. Ongoing spend ad hoc to deliver on commitments in the Gaelic Language Plan.
DEVELOPMENT & INFRASTRUCTURE SERVICES											
013	Development & Infrastructure Service	Roads and Amenity Services	Temporary Wardens / Transfer Station	104,574	33,704	0	0	70,870	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. The balance is to develop the Waste Transfer Station at Blackhill.
014	Development & Infrastructure Service	Roads and Amenity Services	Piers and Harbours	107,041	0	0	0	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.
014	Development & Infrastructure Service	Economic Development	CHORD	263,524	10,000	253,524	0	0	CHORD		Delivery of CHORD Programme
015	Development & Infrastructure Service	Economic Development	CHORD - Rothesay Pavilion	69,766	0	0	0	69,766	CHORD		Delivery of CHORD Programme
015	Development & Infrastructure Services	Roads and Amenity Services	Mercury Abatement - Crematorium	94,150	21,869	0	0	72,281	Unspent Third Party Contribution	Mercury Abatement Fund	Remaining budget required for alterations and possible re-siting of the book of remembrance room. Fire doors and exits all require to be upgraded following recent improvement works.
016	Development & Infrastructure Services	Roads and Amenity Services	Christmas Lights	102,000	65,326	0	0	36,674	Previous Council Decision - Other		Fire doors and exits all require to be upgraded following recent improvement works.
016	Development & Infrastructure Services	Roads and Amenity Services	Contingent Liability	148,326	123,270	0	0	25,056	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.
017	Development & Infrastructure Services	Economic Development	Dunoon Business Improvement District	100,700	20,000	0	0	80,700	Previous Council Decision - Other		Contribution from the Council towards the five year business plan for the Dunoon Business Improvement District.
017	Development & Infrastructure Services	Roads and Amenity Services	Tarbert Sports Pitches	167,777	4,208	0	0	163,569	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 future years.
INTEGRATION SERVICES											
018	Integration Services	Adult Services	See Hear Funding	5,000	0	0	0	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.
019	Integration Services	Adult Care	Sensory Impairment	8,658	0	0	0	8,658	Unspent Grant		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.
019	Integration Services	Children and Families	Criminal Justice Transformation Funding	39,890	0	0	0	39,890	Unspent Third Party Contribution		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.
HQ NON DEPARTMENT											
020	HQ Non Dept	n/a	Investment in Affordable Housing	5,000,000	0	800,000	0	4,200,000	Investment in Affordable Housing		Agreed at Council Meeting 11 February 2016. This was reduced from £6.5m to £5m then further to £4.2m.
021	HQ Non Dept	Strategic Housing Fund	Strategic Housing Fund	5,897,863	1,673,134	0	0	4,224,729	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.

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NON DEPARTMENTAL											
022	Non Departmental	Non Departmental	Innovation Fund	83,273	5,000	0	0	78,273	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.
023	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.
023	Non Departmental	Non Departmental	Capital Projects (including Helensburgh waterfront)	5,579,000	0	0	0	5,579,000	Capital Projects		Agreed underwriting at the Council Meeting on 11 February 2016.
024	Non Departmental	Non Departmental	Regeneration and Economic sustainability in Lochgilphead & Tarbert.	2,995,286	78,043	0	0	2,917,243	Lochgilphead and Tarbert Regeneration		Agreed at Council Meeting 11 February 2016.
024	Non Departmental	Non Departmental	Inward investment Fund	960,000	25,500	0	0	934,500	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.
025	Non Departmental	Non Departmental	Asset Management Fund	2,015,302	0	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.
025	Non Departmental	Non Departmental	Rural Resettlement Fund	328,282	148,298	0	0	179,984	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.
026	Non Departmental	Non Departmental	MACPool	25,000	15,000	0	0	10,000	Previous Council Decision - Other		Funding to support delivery of expanded services through MACPool's proposed development project.
026	Non Departmental	Non Departmental	Allocated to Capital Plan	8,016,000	0	0	2,408,000	10,424,000	Previous Council Decision - Other		Allocated to capital plan. £8.240m agreed 22 February 2018 and a further £2.408m agreed as a budgeted surplus from the 2018-19 budget. £100k for Dunoon Boxing Club and £124k for Oban Library have been moved to separate lines from this overall earmarking.
027	Non Departmental	Non Departmental	Dunoon Boxing Club	100,000	41,822	0	0	58,178	Previous Council Decision - Other		Capital expenditure on non-council owned assets
027	Non Departmental	Non Departmental	Oban Library Leased Property	124,000	78,174	0	0	45,826	Previous Council Decision - Other		Capital expenditure on a Leased Property
028	Non Departmental	Non Departmental	Acquisition of Land at Clyde Street, Helensburgh	132,000	0	0	0	132,000	Previous Council Decision - Other		Funds provided to acquire a plot of land at 1 West Clyde Street, Helensburgh.
OTHER											

Ref	Department	Service	Description	Amount Earmarked at 31 March 2018	Actual Spend 2018/19	Funds unearmarked	New Earmarking Agreed by Council During 2018/19	Closing Balance	Reason for Carry Forward	Awarding Body if Grant or Contribution	Plans for Use
029	Other	Energy Efficiency Fund	Energy Efficiency Fund	136,717	0	0	0	136,717	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.
				38,218,525	5,466,981	1,053,524	2,408,000	34,106,020			