



**COMHAIRLE NAN EILEAN SIAR**

**BUDGET BOOK  
2014-15**

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## TOTAL BUDGET

BUDGET SUMMARY		Initial Budget 2013-14 £	Total Budget 2013-14 £	Initial Budget 2014-15 £
	<b>DEPARTMENT</b>			
1	CHIEF EXECUTIVE	2,649,439	2,680,690	2,749,860
2	DEVELOPMENT	5,977,502	9,192,472	6,765,569
3	EDUCATION AND CHILDREN'S SERVICES	46,111,481	52,405,845	44,993,952
4	FINANCE AND CORPORATE RESOURCES	2,092,176	3,503,989	2,342,530
5	SOCIAL AND COMMUNITY SERVICES	24,249,085	24,731,678	24,206,984
6	TECHNICAL SERVICES	18,297,439	18,679,392	18,506,643
7	<b>NET EXPENDITURE</b>	<b>99,377,122</b>	<b>111,194,066</b>	<b>99,565,538</b>
8	CONTINGENCY	500,000	473,025	500,000
9	CENTRALLY HELD BUDGETS <sup>1</sup>	3,731,806	14,436,697	1,548,518
10	WARD PRIORITIES FUND	155,000	208,953	155,000
11	INTEREST ON REVENUE BALANCES	-150,000	-150,000	-150,000
12	OTHER INTEREST RECEIVABLE	-2,844	-2,844	-1,500
13	INTEREST PAYABLE	9,974,224	9,985,115	9,625,332
14	DEBT REPAYMENT	10,728,569	10,728,569	12,672,116
15	DEPRECIATION CHARGED	-12,358,303	-15,681,687	-13,330,244
16	<b>TOTAL NET EXPENDITURE</b>	<b>111,955,574</b>	<b>131,191,894</b>	<b>110,584,760</b>
	<b>FINANCED BY</b>			
17	REVENUE SUPPORT GRANT	94,991,000	96,341,000	93,248,000
18	NATIONAL NON-DOMESTIC RATES	6,475,000	6,475,000	7,084,000
19	COUNCIL TAX	10,274,000	10,274,000	10,274,000
20	<b>TOTAL FUNDING</b>	<b>111,740,000</b>	<b>113,090,000</b>	<b>110,606,000</b>
21	<b>SURPLUS/(DEFICIT) FOR YEAR</b>	<b>-215,574</b>	<b>-18,101,894</b>	<b>21,240</b>

**Notes:**

1. The deficit in the Total Budget column is due to the carry forward from 2012/13 of budgets earmarked for specific purposes, which are held centrally until required.

## TOTAL BUDGET

SUBJECTIVE BUDGET SUMMARY		Initial Budget 2013-14 £	Total Budget 2013-14 £	Initial Budget 2014-15 £
<b>DEPARTMENT BUDGETS</b>				
1	EMPLOYEE EXPENSES	63,542,621	63,643,910	62,642,036
2	PREMISES RELATED EXPENSES	8,418,752	8,637,639	8,586,343
3	TRANSPORT RELATED EXPENSES	8,375,166	8,258,617	8,039,069
4	SUPPLIES AND SERVICES	10,569,567	10,666,958	10,368,083
5	THIRD PARTY PAYMENTS	21,153,065	21,232,939	22,241,889
6	TRANSFER PAYMENTS	6,657,963	13,309,117	5,130,140
7	SUPPORT SERVICES	18,971,975	19,496,092	17,982,112
8	CAPITAL CHARGES	12,471,868	16,193,000	13,467,631
9	<b>GROSS EXPENDITURE</b>	<b>150,160,977</b>	<b>161,438,272</b>	<b>148,457,303</b>
10	INCOME	-50,783,855	-49,945,028	-48,891,765
11	<b>NET DEPARTMENTAL EXPENDITURE</b>	<b>99,377,122</b>	<b>111,493,244</b>	<b>99,565,538</b>
<b>CENTRAL BUDGETS</b>				
13	SUPPLIES AND SERVICES	4,386,806	15,111,245	2,203,518
14	CAPITAL CHARGES (incl. INCOME)	8,191,646	4,587,405	8,815,704
15	<b>TOTAL NET EXPENDITURE</b>	<b>111,955,574</b>	<b>131,191,894</b>	<b>110,584,760</b>
<b>FINANCED BY</b>				
16	REVENUE SUPPORT GRANT	94,991,000	96,341,000	93,248,000
17	NATIONAL NON-DOMESTIC RATES	6,475,000	6,475,000	7,084,000
18	COUNCIL TAX	10,274,000	10,274,000	10,274,000
19	<b>TOTAL FUNDING</b>	<b>111,740,000</b>	<b>113,090,000</b>	<b>110,606,000</b>
20	<b>SURPLUS/(DEFICIT) FOR YEAR</b>	<b>-215,574</b>	<b>-18,101,894</b>	<b>21,240</b>

**Notes:**

1. The large deficit in the Total Budget column is due to the carry forward from 2012/13 of budgets earmarked for specific purposes, which are held centrally until required, but most of which is still included in Line 13.

## CHIEF EXECUTIVE'S DEPARTMENT SUMMARY

OBJECTIVE SUMMARY	2013-14 INITIAL BUDGET £	2013-14 TOTAL BUDGET £	2014-15 INITIAL BUDGET £
1 CHIEF EXECUTIVE	189,436	174,463	355,013
2 HUMAN RESOURCES	34,537	70,660	27,912
3 EXECUTIVE OFFICE	2,425,466	2,435,567	2,366,935
4 NET EXPENDITURE	<b>2,649,439</b>	<b>2,680,690</b>	<b>2,749,860</b>

SUBJECTIVE SUMMARY	2013-14 INITIAL BUDGET £	2013-14 TOTAL BUDGET £	2014-15 INITIAL BUDGET £
5 EMPLOYEE EXPENSES	2,400,083	2,415,005	2,427,617
6 PREMISES RELATED EXPENSES	25,996	48,657	47,817
7 TRANSPORT RELATED EXPENSES	152,405	152,405	139,925
8 SUPPLIES AND SERVICES	1,244,526	1,238,194	1,240,134
9 AGENCY AND CONTRACT SERVICES	7,099	7,099	5,118
10 CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	1,146,548	1,146,548	1,091,713
11 CAPITAL CHARGES	0	0	0
12 GROSS EXPENDITURE	<b>4,976,657</b>	<b>5,007,908</b>	<b>4,952,324</b>
13 INCOME	-2,327,218	-2,327,218	-2,202,464
14 NET EXPENDITURE	<b>2,649,439</b>	<b>2,680,690</b>	<b>2,749,860</b>

**CHIEF EXECUTIVE'S DEPARTMENT  
CHIEF EXECUTIVE**

CHIEF EXECUTIVE	2013-14 INITIAL BUDGET £	2013-14 TOTAL BUDGET £	2014-15 INITIAL BUDGET £
1 EMPLOYEE EXPENSES	424,798	413,884	460,608
2 PREMISES RELATED EXPENSES	0	0	0
3 TRANSPORT RELATED EXPENSES	14,755	14,755	14,312
4 SUPPLIES AND SERVICES	71,070	67,011	66,507
5 CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	91,877	91,877	97,192
<b>6 GROSS EXPENDITURE</b>	<b>602,500</b>	<b>587,527</b>	<b>638,619</b>
7 INCOME	-413,064	-413,064	-283,606
<b>8 NET EXPENDITURE</b>	<b>189,436</b>	<b>174,463</b>	<b>355,013</b>

**CHANGES IN SERVICE**

The Chief Executive's section includes Chief Executive's South, Communications, Hospitality and the Senior Projects Manager.

There is an £11k decrease in Employee Expenses within 2013/14 which is due to a permanent virement to Development Department to part fund a post.

The increase in Employee Expenses from 2013/14 to 2014/15 is due to the Senior Projects Officer post. This increase in Employee Expenses is offset by an increase in Income in relation to this.

HEAD OF DEPARTMENT: Malcolm Burr

DELEGATED BUDGET MANAGER: Malcolm Burr

**CHIEF EXECUTIVE'S DEPARTMENT  
HUMAN RESOURCES**

HUMAN RESOURCES	2013-14 INITIAL BUDGET £	2013-14 TOTAL BUDGET £	2014-15 INITIAL BUDGET £
1 EMPLOYEE EXPENSES	896,286	924,101	881,847
2 PREMISES RELATED EXPENSES	3,887	26,548	23,986
3 TRANSPORT RELATED EXPENSES	15,162	15,162	13,534
4 SUPPLIES AND SERVICES	187,149	172,796	174,619
5 CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	303,825	303,825	300,686
6 CAPITAL CHARGES	0	0	0
<b>7 GROSS EXPENDITURE</b>	<b>1,406,309</b>	<b>1,442,432</b>	<b>1,394,672</b>
8 INCOME	-1,371,772	-1,371,772	-1,366,760
<b>9 NET EXPENDITURE</b>	<b>34,537</b>	<b>70,660</b>	<b>27,912</b>

**CHANGES IN SERVICE**

Human Resources includes Complaints, Employee Remuneration and Health, Human Resource Support and Recruitment, Training, Organisational Development, Risk and Emergency Planning, Union Representatives and the Reprographics Unit.

£17k of the £28k increase in Employee Expenses during 2013/14 is due to the temporary 0.5FTE HR Administrative Assistant post which was funded from the previous year's underspend. The remaining £11k was funding for a Project Officer post being carried over from the previous year.

The reduction in 2014/15 Employee Expenses is explained by the budget choice decision regarding Union Representatives .

The increase in Premises Related Expenses and decrease in Supplies and Services is due to a redistribution of budgets within the Reprographics Unit.

HEAD OF DEPARTMENT:

Malcolm Burr

DELEGATED BUDGET MANAGER:

Katherine MacKinnon

**CHIEF EXECUTIVE'S DEPARTMENT  
EXECUTIVE OFFICE**

EXECUTIVE OFFICE	2013-14 INITIAL BUDGET £	2013-14 TOTAL BUDGET £	2014-15 INITIAL BUDGET £
1 EMPLOYEE EXPENSES	1,078,999	1,077,020	1,085,162
2 PREMISES RELATED EXPENSES	22,109	22,109	23,831
3 TRANSPORT RELATED EXPENSES	122,488	122,488	112,079
4 SUPPLIES AND SERVICES	986,307	998,387	999,008
5 AGENCY AND CONTRACT SERVICES	7,099	7,099	5,118
6 CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	750,846	750,846	693,835
<b>7 GROSS EXPENDITURE</b>	<b>2,967,848</b>	<b>2,977,949</b>	<b>2,919,033</b>
8 INCOME	-542,382	-542,382	-552,098
<b>9 NET EXPENDITURE</b>	<b>2,425,466</b>	<b>2,435,567</b>	<b>2,366,935</b>

**CHANGES IN SERVICE**

Executive Office includes Legal Services, Freedom of Information, Democratic Services, Members, Registration, Children's Panel, Licensing, Gaelic, European, Corporate Policy and Community Planning.

The £10k decrease in Transport Related Expenses in 2014/15 is due to a change in the Children's Panel budgetary requirements.

HEAD OF DEPARTMENT:

Malcolm Burr

DELEGATED BUDGET MANAGER:

Lesley McDonald



## DEVELOPMENT DEPARTMENT SUMMARY

OBJECTIVE SUMMARY	2013-14 INITIAL BUDGET £	2013-14 TOTAL BUDGET £	2014-15 INITIAL BUDGET £
1 ECONOMIC DEVELOPMENT	2,723,559	4,434,326	2,687,512
2 PLANNING	1,086,123	1,115,037	1,013,323
3 HOUSING SERVICES	1,164,212	2,630,614	2,110,930
4 CONSUMER AND ENVIRONMENTAL HEALTH SERVICES	1,003,608	1,012,495	953,804
5 NET EXPENDITURE	<b>5,977,502</b>	<b>9,192,472</b>	<b>6,765,569</b>

SUBJECTIVE SUMMARY	2013-14 INITIAL BUDGET £	2013-14 TOTAL BUDGET £	2014-15 INITIAL BUDGET £
6 EMPLOYEE EXPENSES	3,254,880	3,263,849	3,270,211
7 PREMISES RELATED EXPENSES	351,278	349,691	364,023
8 TRANSPORT RELATED EXPENSES	85,559	85,521	83,892
9 SUPPLIES AND SERVICES	1,560,571	1,869,675	1,861,696
10 AGENCY AND CONTRACT SERVICES	38,935	38,935	40,935
11 CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	1,810,795	1,810,795	1,455,759
12 CAPITAL CHARGES	1,065,132	4,132,462	2,088,477
13 GROSS EXPENDITURE	<b>8,167,150</b>	<b>11,550,928</b>	<b>9,164,993</b>
14 INCOME	-2,189,648	-2,358,456	-2,399,424
15 NET EXPENDITURE	<b>5,977,502</b>	<b>9,192,472</b>	<b>6,765,569</b>

**DEVELOPMENT DEPARTMENT  
ECONOMIC DEVELOPMENT**

ECONOMIC DEVELOPMENT	2013-14 INITIAL BUDGET £	2013-14 TOTAL BUDGET £	2014-15 INITIAL BUDGET £
1 EMPLOYEE EXPENSES	1,231,922	1,231,949	1,248,085
2 PREMISES RELATED EXPENSES	75,900	74,413	101,812
3 TRANSPORT RELATED EXPENSES	32,436	32,436	29,950
4 SUPPLIES AND SERVICES	483,933	757,389	755,481
5 AGENCY AND CONTRACT SERVICES	150	150	150
6 CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	1,065,147	1,065,147	884,525
7 CAPITAL CHARGES	919,101	2,526,680	995,461
<b>8 GROSS EXPENDITURE</b>	<b>3,808,589</b>	<b>5,688,164</b>	<b>4,015,464</b>
9 INCOME	-1,085,030	-1,253,838	-1,327,952
<b>10 NET EXPENDITURE</b>	<b>2,723,559</b>	<b>4,434,326</b>	<b>2,687,512</b>

**CHANGES IN SERVICE**

This budget includes the Comhairle's economic development function including Arts Development and the Energy Unit.

The Employee Expenses incorporates the service redesign of the Economic Development Service, which is offset by the inclusion of the fully funded LEADER budget in 2014/15.

An increase in the premises related and prudential borrowing costs of the Industrial Properties have been offset by anticipated additional rental income.

The variance in supplies and services and the income budget mainly relates to European Projects.

HEAD OF DEPARTMENT:

Calum Iain Maciver

DELEGATED BUDGET MANAGER:

Joe MacPhee

## DEVELOPMENT DEPARTMENT PLANNING

PLANNING	2013-14 INITIAL BUDGET £	2013-14 TOTAL BUDGET £	2014-15 INITIAL BUDGET £
1 EMPLOYEE EXPENSES	1,073,817	1,073,837	1,069,087
2 PREMISES RELATED EXPENSES	2,550	2,550	2,600
3 TRANSPORT RELATED EXPENSES	24,300	24,300	25,050
4 SUPPLIES AND SERVICES	107,252	142,278	120,571
5 CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	315,807	315,807	220,521
6 CAPITAL CHARGES	82,706	76,574	80,044
<b>7 GROSS EXPENDITURE</b>	<b>1,606,432</b>	<b>1,635,346</b>	<b>1,517,873</b>
8 INCOME	-520,309	-520,309	-504,550
<b>9 NET EXPENDITURE</b>	<b>1,086,123</b>	<b>1,115,037</b>	<b>1,013,323</b>

### CHANGES IN SERVICE

This budget covers Planning (policy and applications), Building Standards and related projects.

The increase in the Supplies & Services budget relates to the anticipated costs associated with the Uniform system, shared costs for the eplanning portal and the implementation of the e-building standards.

The reduction in central support mainly relates to a reduction in costs in the Chief Executive's South Budget.

There is an anticipated reduction in the building standards income.

HEAD OF DEPARTMENT:

Calum Iain Maciver

DELEGATED BUDGET MANAGER:

Keith Bray

**DEVELOPMENT DEPARTMENT  
HOUSING SERVICES**

HOUSING SERVICES	2013-14 INITIAL BUDGET £	2013-14 TOTAL BUDGET £	2014-15 INITIAL BUDGET £
1 EMPLOYEE EXPENSES	513,252	513,263	497,779
2 PREMISES RELATED EXPENSES	272,828	272,728	259,611
3 TRANSPORT RELATED EXPENSES	6,424	6,424	6,544
4 SUPPLIES AND SERVICES	677,813	678,421	693,784
5 AGENCY AND CONTRACT SERVICES	26,000	26,000	28,000
6 CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	177,056	177,056	169,246
7 CAPITAL CHARGES	63,325	1,529,208	1,012,972
<b>8 GROSS EXPENDITURE</b>	<b>1,736,698</b>	<b>3,203,100</b>	<b>2,667,936</b>
9 INCOME	-572,486	-572,486	-557,006
<b>10 NET EXPENDITURE</b>	<b>1,164,212</b>	<b>2,630,614</b>	<b>2,110,930</b>
<b>CHANGES IN SERVICE</b>			
<p>This budget includes the Comhairle's housing strategy and homeless operation functions.</p> <p>There is an anticipated reduction in the rental of homeless properties which is offset by an anticipated reduction in income.</p> <p>The increase in Capital Charges budget relates to the anticipated housing capital grant expenditure.</p>			
HEAD OF DEPARTMENT:		Calum Iain Maciver	
DELEGATED BUDGET MANAGER:		Iain Watson	

**DEVELOPMENT DEPARTMENT  
CONSUMER AND ENVIRONMENTAL SERVICES**

CONSUMER AND ENVIRONMENTAL HEALTH SERVICES	2013-14 INITIAL BUDGET £	2013-14 TOTAL BUDGET £	2014-15 INITIAL BUDGET £
1 EMPLOYEE EXPENSES	435,889	444,800	455,260
2 TRANSPORT RELATED EXPENSES	22,399	22,361	22,348
3 SUPPLIES AND SERVICES	291,573	291,587	291,860
4 AGENCY AND CONTRACT SERVICES	12,785	12,785	12,785
5 CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	252,785	252,785	181,467
<b>6 GROSS EXPENDITURE</b>	<b>1,015,431</b>	<b>1,024,318</b>	<b>963,720</b>
7 INCOME	-11,823	-11,823	-9,916
<b>8 NET EXPENDITURE</b>	<b>1,003,608</b>	<b>1,012,495</b>	<b>953,804</b>
<b>CHANGES IN SERVICE</b>			
<p>This budget includes the Comhairle's Environmental Health, Food Safety, Animal Welfare and Trading Standards services.</p> <p>The reduction in central support mainly relates to a reduction in costs in the Chief Executive's South budget, there are no other significant variances to report.</p>			
HEAD OF DEPARTMENT:		Calum Iain Maciver	
DELEGATED BUDGET MANAGER:		Colm Fraser	



**EDUCATION AND CHILDREN'S SERVICES DEPARTMENT  
SUMMARY**

<b>OBJECTIVE SUMMARY</b>	<b>2013-14 INITIAL BUDGET £</b>	<b>2013-14 TOTAL BUDGET £</b>	<b>2014-15 INITIAL BUDGET £</b>
1 <b>EDUCATION AND CHILDREN'S SERVICES STRATEGY</b>	0	6,576,287	747,660
2 <b>EARLY YEARS</b>	2,063,688	2,046,047	2,060,385
3 <b>EXTENDED LEARNING</b>	764,519	851,631	811,355
4 <b>QUALITY IMPROVEMENT</b>	494,561	463,561	459,809
5 <b>SCHOOLS AND RESOURCES</b>	37,475,253	37,137,662	35,610,717
6 <b>CHILDREN'S SERVICES</b>	5,313,460	5,330,657	5,304,007
7 <b>TRADING OPERATIONS</b>	0	0	19
<b>8 NET EXPENDITURE</b>	<b>46,111,481</b>	<b>52,405,845</b>	<b>44,993,952</b>

<b>SUBJECTIVE SUMMARY</b>	<b>2013-14 INITIAL BUDGET £</b>	<b>2013-14 TOTAL BUDGET £</b>	<b>2014-15 INITIAL BUDGET £</b>
9 <b>EMPLOYEE EXPENSES</b>	28,961,828	28,978,799	28,134,039
10 <b>PREMISES RELATED EXPENSES</b>	3,641,662	3,809,988	3,755,404
11 <b>TRANSPORT RELATED EXPENSES</b>	3,510,616	3,504,499	3,345,449
12 <b>SUPPLIES AND SERVICES</b>	2,507,016	2,492,268	2,127,162
13 <b>AGENCY AND CONTRACT SERVICES</b>	6,123,673	6,149,563	6,948,430
14 <b>TRANSFER PAYMENTS</b>	0	6,576,287	0
15 <b>CENTRAL SUPPORT AND DEPARTMENTAL ADMIN</b>	6,543,097	6,543,097	6,410,204
16 <b>CAPITAL CHARGES</b>	3,621,843	3,045,429	2,967,324
<b>17 GROSS EXPENDITURE</b>	<b>54,909,735</b>	<b>61,099,930</b>	<b>53,688,012</b>
<b>18 INCOME</b>	<b>-8,798,254</b>	<b>-8,694,085</b>	<b>-8,694,060</b>
<b>19 NET EXPENDITURE</b>	<b>46,111,481</b>	<b>52,405,845</b>	<b>44,993,952</b>

**EDUCATION AND CHILDREN'S SERVICES DEPARTMENT  
EDUCATION AND CHILDREN'S SERVICES STRATEGY**

	2013-14 INITIAL BUDGET	2013-14 TOTAL BUDGET	2014-15 INITIAL BUDGET
EDUCATION AND CHILDREN'S SERVICES STRATEGY	£	£	£
1 EMPLOYEE EXPENSES	124,519	124,519	128,202
2 TRANSPORT RELATED EXPENSES	2,890	2,890	2,947
3 SUPPLIES AND SERVICES	1,909	1,909	1,947
4 AGENCY AND CONTRACT SERVICES	0	0	747,660
5 TRANSFER PAYMENTS	0	6,576,287	0
<b>5 GROSS EXPENDITURE</b>	<b>129,318</b>	<b>6,705,605</b>	<b>880,756</b>
6 INCOME	-129,318	-129,318	-133,096
<b>7 NET EXPENDITURE</b>	<b>0</b>	<b>6,576,287</b>	<b>747,660</b>
<b>CHANGES IN SERVICE</b>			
<p>This is a Service Area where the cost of the strategic management of the Education and Children's Services Department is allocated. Budgets are included for staff, travel and the costs of consultancy input for feasibility studies relating to potential construction or revisions to the school estate. There are no significant increases or decreases to these budgets.</p> <p>The total budget shows a decrease in 2013-14 as a result of the finalisation of the WISP budgets. This service holds the budget for lifecycle costs which are transferred into the lifecycle fund each year for the ongoing maintenance of the WISP schools. There was also a one-off capital repayment sum of £5m processed through this service in 2013-14 to reduce recurring loan charge payments.</p>			
HEAD OF DEPARTMENT:		Peter Carpenter	
DELEGATED BUDGET MANAGER:		Peter Carpenter	



**EDUCATION AND CHILDREN'S SERVICES DEPARTMENT  
EARLY YEARS**

	<b>2013-14 INITIAL BUDGET</b>	<b>2013-14 TOTAL BUDGET</b>	<b>2014-15 INITIAL BUDGET</b>
<b>EARLY YEARS</b>	<b>£</b>	<b>£</b>	<b>£</b>
1 <b>EMPLOYEE EXPENSES</b>	1,610,389	1,621,908	1,626,742
2 <b>PREMISES RELATED EXPENSES</b>	75,010	63,110	63,283
3 <b>TRANSPORT RELATED EXPENSES</b>	18,092	19,042	19,042
4 <b>SUPPLIES AND SERVICES</b>	177,814	150,264	150,283
5 <b>AGENCY AND CONTRACT SERVICES</b>	325,082	318,480	326,412
6 <b>CENTRAL SUPPORT AND DEPARTMENTAL ADMIN</b>	173,637	173,637	157,298
<b>7 GROSS EXPENDITURE</b>	<b>2,380,024</b>	<b>2,349,366</b>	<b>2,347,204</b>
8 <b>INCOME</b>	-316,336	-303,319	-286,819
<b>9 NET EXPENDITURE</b>	<b>2,063,688</b>	<b>2,046,047</b>	<b>2,060,385</b>

**CHANGES IN SERVICE**

The Early Years Service provides support for all children from birth to five and provides both pre-school and childcare provision. The Early Years and Early Intervention Strategy provides the work plan for this service for the Period 2009-2014. This service plays a significant role in the promotion of the Gaelic Language Policy.

There are no significant year on year budget variations.

Budget Choices have had an impact on the initial budget for 2014-15 due to savings relating to reduced external leases and training. The initial budget reflects these savings and they will be realised with the team relocating to the Sandwick Learning Centre and a slightly reduced training plan to reflect the overall cut to the Department training budgets.

HEAD OF DEPARTMENT:

Peter Carpenter

DELEGATED BUDGET MANAGER:

Vacant Post

**EDUCATION AND CHILDREN'S SERVICES DEPARTMENT  
EXTENDED LEARNING**

<b>EXTENDED LEARNING</b>	<b>2013-14 INITIAL BUDGET £</b>	<b>2013-14 TOTAL BUDGET £</b>	<b>2014-15 INITIAL BUDGET £</b>
1 <b>EMPLOYEE EXPENSES</b>	494,987	494,988	564,951
2 <b>PREMISES RELATED EXPENSES</b>	35,697	34,044	34,044
3 <b>TRANSPORT RELATED EXPENSES</b>	35,524	35,136	35,143
4 <b>SUPPLIES AND SERVICES</b>	257,952	257,952	237,106
5 <b>CENTRAL SUPPORT AND DEPARTMENTAL ADMIN</b>	39,836	39,836	39,588
<b>6 GROSS EXPENDITURE</b>	<b>863,996</b>	<b>861,956</b>	<b>910,832</b>
7 <b>INCOME</b>	-99,477	-10,325	-99,477
<b>8 NET EXPENDITURE</b>	<b>764,519</b>	<b>851,631</b>	<b>811,355</b>

**CHANGES IN SERVICE**

The Extended Learning Service provides support to schools in the areas of vocational education, skills for life, learning and work. In addition, it provides support to students with additional support needs through extended learning experiences in relation to employment, social and emotional behaviour support, and community support. the Extended Learning has lead responsibility for 16+ Learning Choices, Youth Development work and pre-get-ready for work support for vulnerable people aged 16-19. Within the Departmental restructuring, this section was created, through the amalgamation of previous areas of work undertaken within the Inclusion and Quality Improvement section. the section has secured significant short-term external funding in the form of European Structural Funds (ESF) and More Choices More Chances (MCMC), to support new initiatives.

The increase in Employee Expenses results mainly from the additional staffing required at local level to both divert placements to mainland residential provision and to provide support locally to the children who have returned to local packages from a mainland placement. This has been partially offset by a decrease in Supplies and Services.

Budget Choices affecting Extended Learning relate to the reduction in the number of external leases held by the department and this will be realised with a move to the Sandwich Learning Centre.

HEAD OF DEPARTMENT:

Peter Carpenter

DELEGATED BUDGET MANAGER:

Fiona MacInnes Begg

**EDUCATION AND CHILDREN'S SERVICES DEPARTMENT  
QUALITY IMPROVEMENT**

<b>QUALITY IMPROVEMENT</b>	<b>2013-14 INITIAL BUDGET £</b>	<b>2013-14 TOTAL BUDGET £</b>	<b>2014-15 INITIAL BUDGET £</b>
1 <b>EMPLOYEE EXPENSES</b>	412,114	381,114	385,593
2 <b>TRANSPORT RELATED EXPENSES</b>	10,248	10,248	10,248
3 <b>SUPPLIES AND SERVICES</b>	15,963	15,963	15,963
4 <b>CENTRAL SUPPORT AND DEPARTMENTAL ADMIN</b>	56,236	56,236	48,005
5 <b>GROSS EXPENDITURE</b>	<b>494,561</b>	<b>463,561</b>	<b>459,809</b>
6 <b>NET EXPENDITURE</b>	<b>494,561</b>	<b>463,561</b>	<b>459,809</b>

**CHANGES IN SERVICE**

The budgets in this area are related to the Quality Improvement Team, Continuing Professional Development budgets, including in-service training, and curriculum support.

The 2014-15 initial budget includes a further Budget Choices saving of £31k on training which will impact on this service. This is in addition to the £31k budget choices saving applied in 2013-14.

HEAD OF DEPARTMENT:

Peter Carpenter

DELEGATED BUDGET MANAGER:

Donald A Macleod

**EDUCATION AND CHILDREN'S SERVICES DEPARTMENT  
SCHOOLS AND RESOURCES**

<b>SCHOOLS AND RESOURCES</b>	<b>2013-14 INITIAL BUDGET £</b>	<b>2013-14 TOTAL BUDGET £</b>	<b>2014-15 INITIAL BUDGET £</b>
1 <b>EMPLOYEE EXPENSES</b>	21,890,957	21,885,211	20,985,244
2 <b>PREMISES RELATED EXPENSES</b>	3,453,455	3,635,334	3,561,577
3 <b>TRANSPORT RELATED EXPENSES</b>	3,319,976	3,313,297	3,164,474
4 <b>SUPPLIES AND SERVICES</b>	1,329,618	1,342,420	995,278
5 <b>AGENCY AND CONTRACT SERVICES</b>	3,324,974	3,357,466	3,432,729
6 <b>CENTRAL SUPPORT AND DEPARTMENTAL ADMIN</b>	5,910,637	5,910,637	5,833,904
7 <b>CAPITAL CHARGES</b>	3,621,843	3,042,504	2,963,180
<b>8 GROSS EXPENDITURE</b>	<b>42,851,460</b>	<b>42,486,869</b>	<b>40,936,386</b>
<b>9 INCOME</b>	-5,376,207	-5,349,207	-5,325,669
<b>10 NET EXPENDITURE</b>	<b>37,475,253</b>	<b>37,137,662</b>	<b>35,610,717</b>

**CHANGES IN SERVICE**

This budget head makes provision for primary and secondary and special education, including all partnerships with other educational providers and agencies. The Resources Section provides a business function for the Education and Children's Services Department and includes the following services; Administration and Staffing, Finance and Estate (including Client Catering and Cleaning), and Information Technology.

Premises budgets have increased in relation to the 2013/14 initial budget to take account of increased Rates costs etc.

This service, as the department's largest, bears the greatest impact of the Budget Choices Exercise. Significant sums have been removed from this service across the budget choices of Curriculum Restructuring (E-Learning), Removal of Itinerant Provision, School Rationalisation (including Judicial Review outcome), Combining 3 schools in North Uist, Asymmetric Week, Transport Changes, Shared Head arrangements, reduced ASN Support and reduced Supplies and Services budgets across the schools. A significant amount of this was achieved in 2013-14 with the remaining savings due from the 2014-15 financial year. The initial budget for 2014/15 includes approximately £1,289k of budget choices related savings.

HEAD OF DEPARTMENT:

Peter Carpenter

DELEGATED BUDGET MANAGER:

Bernard Chisholm

**EDUCATION AND CHILDREN'S SERVICES DEPARTMENT  
CHILDREN'S SERVICES**

<b>CHILDREN'S SERVICES</b>	<b>2013-14 INITIAL BUDGET £</b>	<b>2013-14 TOTAL BUDGET £</b>	<b>2014-15 INITIAL BUDGET £</b>
1 <b>EMPLOYEE EXPENSES</b>	2,448,828	2,491,025	2,497,355
2 <b>TRANSPORT RELATED EXPENSES</b>	115,886	115,886	106,595
3 <b>SUPPLIES AND SERVICES</b>	127,521	127,521	118,385
4 <b>AGENCY AND CONTRACT SERVICES</b>	2,473,617	2,473,617	2,441,629
5 <b>CENTRAL SUPPORT AND DEPARTMENTAL ADMIN</b>	240,600	240,600	233,035
<b>6 GROSS EXPENDITURE</b>	<b>5,406,452</b>	<b>5,448,649</b>	<b>5,396,999</b>
<b>7 INCOME</b>	-92,992	-117,992	-92,992
<b>8 NET EXPENDITURE</b>	<b>5,313,460</b>	<b>5,330,657</b>	<b>5,304,007</b>
<b>CHANGES IN SERVICE</b>			
<p>The Children's Services Section provides support to vulnerable children and it includes: Children and Families Social Work Services, Learning Support, Inclusion and Psychological services. In addition, it supports through service level agreements, partnerships with a number of external agencies, the largest of which is Action for Children.</p> <p>The Budget Choices exercises has identified £137k of savings in this service for the years 2013-14 and 2014-15. £91k of savings were achieved in 2013-14 with a further £26k of savings to be realised in 2014 15. This budget reflects that saving but also includes growth relating to care packages aimed at keeping young people in the Western Isles and away from Mainland Placements.</p>			
HEAD OF DEPARTMENT:		Peter Carpenter	
DELEGATED BUDGET MANAGER:		Bernard Chisholm	

**EDUCATION AND CHILDREN'S SERVICES DEPARTMENT  
TRADING OPERATIONS**

<b>TRADING OPERATIONS</b>	<b>2013-14 INITIAL BUDGET £</b>	<b>2013-14 TOTAL BUDGET £</b>	<b>2014-15 INITIAL BUDGET £</b>
1 <b>EMPLOYEE EXPENSES</b>	1,980,034	1,980,034	1,945,952
2 <b>PREMISES RELATED EXPENSES</b>	77,500	77,500	96,500
3 <b>TRANSPORT RELATED EXPENSES</b>	8,000	8,000	7,000
4 <b>SUPPLIES AND SERVICES</b>	596,239	596,239	608,200
5 <b>CENTRAL SUPPORT AND DEPARTMENTAL ADMIN</b>	122,151	122,151	98,374
<b>6 GROSS EXPENDITURE</b>	<b>2,783,924</b>	<b>2,783,924</b>	<b>2,756,026</b>
<b>7 INCOME</b>	-2,783,924	-2,783,924	-2,756,007
<b>8 NET EXPENDITURE</b>	<b>0</b>	<b>0</b>	<b>19</b>
<b>CHANGES IN SERVICE</b>			
<p>This service is now managed fully by the Education and Children's Services Department. Any surplus or deficit generated by the Education TOs, comprising 'Building Cleaning', 'Schools Catering', 'Staff cafeteria' and 'Strupag' (the ISL café) now falls to E&amp;CS. In 2014-15 the central support charges have been reduced with a more focussed set of central support charges to reflect the actual support received by the service being allocated as part of their business costs.</p>			
HEAD OF DEPARTMENT:		Peter Carpenter	
DELEGATED BUDGET MANAGER:		Louise Laing	

**FINANCE AND CORPORATE RESOURCES DEPARTMENT  
SUMMARY**

OBJECTIVE SUMMARY	2013-14 INITIAL BUDGET £	2013-14 TOTAL BUDGET £	2014-15 INITIAL BUDGET £
1 ACCOUNTANCY AND AUDIT	10,933	24,079	-3,246
2 EXCHEQUER SERVICES	810,056	2,084,777	996,299
3 INFORMATION TECHNOLOGY AND CUSTOMER SERVICES	1	23,247	13,000
4 FINANCE STRATEGY AND OTHER CORPORATE FINANCE	981,855	1,087,889	1,049,640
5 JOINT BOARDS	289,331	283,997	286,837
<b>6 NET EXPENDITURE</b>	<b>2,092,176</b>	<b>3,503,989</b>	<b>2,342,530</b>

SUBJECTIVE SUMMARY	2013-14 INITIAL BUDGET £	2013-14 TOTAL BUDGET £	2014-15 INITIAL BUDGET £
7 EMPLOYEE EXPENSES	4,074,793	4,129,602	4,031,014
8 PREMISES RELATED EXPENSES	111,675	111,231	76,668
9 TRANSPORT RELATED EXPENSES	41,091	40,342	44,084
10 SUPPLIES AND SERVICES	1,069,596	1,101,344	1,066,202
11 AGENCY AND CONTRACT SERVICES	626,866	626,866	670,022
12 TRANSFER PAYMENTS	6,558,253	6,633,120	5,028,890
13 CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	3,606,404	3,606,404	3,028,014
14 CAPITAL CHARGES	506,172	499,002	469,215
<b>15 GROSS EXPENDITURE</b>	<b>16,594,850</b>	<b>16,747,911</b>	<b>14,414,109</b>
16 INCOME	-14,502,674	-13,243,922	-12,071,579
<b>17 NET EXPENDITURE</b>	<b>2,092,176</b>	<b>3,503,989</b>	<b>2,342,530</b>

**FINANCE AND CORPORATE RESOURCES DEPARTMENT  
ACCOUNTANCY AND INTERNAL AUDIT**

ACCOUNTANCY AND AUDIT	2013-14 INITIAL BUDGET £	2013-14 TOTAL BUDGET £	2014-15 INITIAL BUDGET £
1 EMPLOYEE EXPENSES	767,364	763,380	776,061
2 TRANSPORT RELATED EXPENSES	3,980	3,980	5,580
3 SUPPLIES AND SERVICES	25,098	26,228	29,700
4 AGENCY AND CONTRACT SERVICES	62,600	62,600	60,926
5 CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	294,754	294,754	274,599
<b>6 GROSS EXPENDITURE</b>	<b>1,153,796</b>	<b>1,150,942</b>	<b>1,146,866</b>
7 INCOME	-1,142,863	-1,126,863	-1,150,112
<b>9 NET EXPENDITURE</b>	<b>10,933</b>	<b>24,079</b>	<b>-3,246</b>

**CHANGES IN SERVICE**

The payroll costs have increased by less than 2% due to incremental progression of trainee accountants and annual pay increases. Transport and supplies and services have increased to ensure that all CPD training needs are met including travel and course fees.

HEAD OF DEPARTMENT:	Robert Emmott
DELEGATED BUDGET MANAGER:	Norman Macdonald



**FINANCE AND CORPORATE RESOURCES DEPARTMENT  
EXCHEQUER SERVICES**

EXCHEQUER SERVICES	2013-14 INITIAL BUDGET £	2013-14 TOTAL BUDGET £	2014-15 INITIAL BUDGET £
1 EMPLOYEE EXPENSES	1,300,409	1,245,496	1,276,751
2 PREMISES RELATED EXPENSES	97,593	97,149	72,808
3 TRANSPORT RELATED EXPENSES	29,011	28,262	27,524
4 SUPPLIES AND SERVICES	269,053	299,013	248,326
5 AGENCY AND CONTRACT SERVICES	69,189	69,189	111,179
6 TRANSFER PAYMENTS	6,558,253	6,633,120	5,028,890
7 CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	2,361,432	2,361,432	1,900,059
8 CAPITAL CHARGES	84,005	84,005	76,752
<b>9 GROSS EXPENDITURE</b>	<b>10,768,945</b>	<b>10,817,666</b>	<b>8,742,289</b>
10 INCOME	-9,958,889	-8,732,889	-7,745,990
<b>11 NET EXPENDITURE</b>	<b>810,056</b>	<b>2,084,777</b>	<b>996,299</b>

**CHANGES IN SERVICE**

This service includes the Collection of Council Tax and Non Domestic Rates, administration of Council and Housing Tax Benefit, Payroll, Creditor payments, Procurement and the Collection of Debt.

The main budget changes are the allowance for the pay award and an element of work previously been undertaken externally, now being completed in-house. The transfer payments budget relates to benefits paid out to claimants and is largely matched by grant income from the DWP.

The budget choices for this year have resulted in a reduction in premises related expenses, supplies and services and agency and contract have decreased and increased in line, due to reallocation of costs.

HEAD OF DEPARTMENT:

Robert Emmott

DELEGATED BUDGET MANAGER:

Helen Mackenzie

**FINANCE AND CORPORATE RESOURCES DEPARTMENT  
INFORMATION TECHNOLOGY AND CUSTOMER SERVICES**

<b>INFORMATION TECHNOLOGY AND CUSTOMER SERVICES</b>	<b>2013-14 INITIAL BUDGET £</b>	<b>2013-14 TOTAL BUDGET £</b>	<b>2014-15 INITIAL BUDGET £</b>
1 <b>EMPLOYEE EXPENSES</b>	1,370,569	1,388,991	1,248,411
2 <b>PREMISES RELATED EXPENSES</b>	14,082	14,082	3,860
3 <b>TRANSPORT RELATED EXPENSES</b>	5,695	5,695	5,126
4 <b>SUPPLIES AND SERVICES</b>	768,665	769,325	782,677
5 <b>CENTRAL SUPPORT AND DEPARTMENTAL ADMIN</b>	902,191	902,191	829,440
6 <b>CAPITAL CHARGES</b>	306,833	304,997	285,417
<b>7 GROSS EXPENDITURE</b>	<b>3,368,035</b>	<b>3,385,281</b>	<b>3,154,931</b>
8 <b>INCOME</b>	-3,368,034	-3,362,034	-3,141,931
<b>9 NET EXPENDITURE</b>	<b>1</b>	<b>23,247</b>	<b>13,000</b>

**CHANGES IN SERVICE**

The reduction in salary costs is a result of the non-renewal of fixed term contracts and also salary savings made in Customer Services, with reallocation of rota's.

Premises related costs have reduced in line with the budget savings propose for 2014-15. Supplies and services costs have increased as a result of additional costs of the Public Service network.

HEAD OF DEPARTMENT:

Robert Emmott

DELEGATED BUDGET MANAGER:

Angus Macarthur

**FINANCE AND CORPORATE RESOURCES DEPARTMENT  
FINANCE STRATEGY AND OTHER CORPORATE FINANCE**

	2013-14 INITIAL BUDGET	2013-14 TOTAL BUDGET	2014-15 INITIAL BUDGET
FINANCE STRATEGY AND OTHER CORPORATE FINANCE	£	£	£
1 EMPLOYEE EXPENSES	636,451	731,735	729,791
2 TRANSPORT RELATED EXPENSES	2,405	2,405	5,854
3 SUPPLIES AND SERVICES	6,780	6,778	5,499
4 AGENCY AND CONTRACT SERVICES	211,080	211,080	211,080
5 CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	48,027	48,027	23,916
6 CAPITAL CHARGES	110,000	110,000	107,046
<b>7 GROSS EXPENDITURE</b>	<b>1,014,743</b>	<b>1,110,025</b>	<b>1,083,186</b>
9 INCOME	-32,888	-22,136	-33,546
<b>10 NET EXPENDITURE</b>	<b>981,855</b>	<b>1,087,889</b>	<b>1,049,640</b>

**CHANGES IN SERVICE**

This service includes the costs of the Director of Finance and Corporate Resources (including external audit), unattributed pension costs and Loans Fund expenses.

The budgets have stayed mainly static as the external Audit fees are the same as 2013-14, income has increased slightly to reflect the Departments vacancy savings.

HEAD OF DEPARTMENT: Robert Emmott  
DELEGATED BUDGET MANAGER: Robert Emmott

**FINANCE AND CORPORATE RESOURCES DEPARTMENT  
JOINT BOARDS**

JOINT BOARDS	2013-14 INITIAL BUDGET £	2013-14 TOTAL BUDGET £	2014-15 INITIAL BUDGET £
1 AGENCY AND CONTRACT SERVICES	283,997	283,997	286,837
2 CAPITAL CHARGES	5,334	0	0
3 GROSS EXPENDITURE	<b>289,331</b>	<b>283,997</b>	<b>286,837</b>
4 INCOME	0	0	0
5 NET EXPENDITURE	<b>289,331</b>	<b>283,997</b>	<b>286,837</b>
<b>CHANGES IN SERVICE</b>			
<p>The establishment of the single Scottish Police and Fire services in 2013/14 budget resulted in only the Comhairle's share of the Highland and Western Isles Joint Valuation Board being included in our budgets. The removal of these budgets has had a corresponding impact on the Comhairle's financial settlement from the government.</p>			
HEAD OF DEPARTMENT:		Robert Emmott	
DELEGATED BUDGET MANAGER:		Robert Emmott	

**SOCIAL AND COMMUNITY SERVICES DEPARTMENT  
SUMMARY**

OBJECTIVE SUMMARY	2013-14 INITIAL BUDGET £	2013-14 TOTAL BUDGET £	2014-15 INITIAL BUDGET £
1 SOCIAL AND COMMUNITY SERVICES MANAGEMENT AND SUPPORT	2,892,717	2,869,088	3,137,491
2 COMHAIRLE CARE HOMES - ELDERLY	4,430,762	4,413,861	4,272,364
3 OTHER SERVICES FOR ADULTS	2,862,814	2,902,372	2,873,994
4 COMMUNITY CARE SERVICES	9,593,002	9,596,215	9,489,426
5 CRIMINAL JUSTICE	174,881	178,683	181,849
6 COMMUNITY EDUCATION	1,302,505	1,275,667	1,270,041
7 SPORT AND HEALTH	1,471,144	1,989,046	1,391,557
8 LIBRARIES AND MUSEUMS	1,521,260	1,506,746	1,590,262
<b>9 NET EXPENDITURE</b>	<b>24,249,085</b>	<b>24,731,678</b>	<b>24,206,984</b>

SUBJECTIVE SUMMARY	2013-14 INITIAL BUDGET £	2013-14 TOTAL BUDGET £	2014-15 INITIAL BUDGET £
10 EMPLOYEE EXPENSES	17,177,164	17,129,236	17,304,875
11 PREMISES RELATED EXPENSES	1,540,202	1,536,978	1,505,597
12 TRANSPORT RELATED EXPENSES	1,091,340	1,090,335	1,061,726
13 SUPPLIES AND SERVICES	1,412,434	1,408,185	1,377,195
14 AGENCY AND CONTRACT SERVICES	5,190,478	5,190,478	5,358,727
15 TRANSFER PAYMENTS	99,500	99,500	101,000
16 CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	3,110,333	3,110,333	3,204,461
17 CAPITAL CHARGES	1,396,159	1,859,498	1,425,973
<b>18 GROSS EXPENDITURE</b>	<b>31,017,610</b>	<b>31,424,543</b>	<b>31,339,554</b>
19 INCOME	-6,768,525	-6,692,865	-7,132,570
<b>20 NET EXPENDITURE</b>	<b>24,249,085</b>	<b>24,731,678</b>	<b>24,206,984</b>

**SOCIAL AND COMMUNITY SERVICES DEPARTMENT  
SOCIAL WORK SUMMARY**

SOCIAL SERVICES SUMMARY	2013-14 INITIAL BUDGET £	2013-14 TOTAL BUDGET £	2014-15 INITIAL BUDGET £
1 EMPLOYEE EXPENSES	14,339,494	14,298,158	14,211,809
2 PREMISES RELATED EXPENSES	620,871	618,519	618,055
3 TRANSPORT RELATED EXPENSES	996,608	996,017	969,772
4 SUPPLIES AND SERVICES	883,280	886,463	827,824
5 AGENCY AND CONTRACT SERVICES	5,140,478	5,140,478	5,308,727
6 CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	2,257,817	2,257,817	2,291,760
7 CAPITAL CHARGES	701,605	670,264	837,684
8 GROSS EXPENDITURE	<b>24,940,153</b>	<b>24,867,716</b>	<b>25,065,631</b>
9 INCOME	-4,985,977	-4,907,497	-5,110,507
10 NET EXPENDITURE	<b>19,954,176</b>	<b>19,960,219</b>	<b>19,955,124</b>

**SOCIAL AND COMMUNITY SERVICES DEPARTMENT  
SOCIAL AND COMMUNITY SERVICES MANAGEMENT AND SUPPORT**

SOCIAL AND COMMUNITY SERVICES MANAGEMENT AND SUPPORT	2013-14 INITIAL BUDGET £	2013-14 TOTAL BUDGET £	2014-15 INITIAL BUDGET £
1 EMPLOYEE EXPENSES	457,728	466,667	649,056
2 PREMISES RELATED EXPENSES	25,967	24,927	33,019
3 TRANSPORT RELATED EXPENSES	6,553	6,553	6,553
4 SUPPLIES AND SERVICES	213,933	212,368	205,490
5 AGENCY AND CONTRACT SERVICES	399,797	399,797	396,927
6 CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	2,257,817	2,257,817	2,291,760
7 CAPITAL CHARGES	278,102	248,139	310,809
<b>8 GROSS EXPENDITURE</b>	<b>3,639,897</b>	<b>3,616,268</b>	<b>3,893,614</b>
9 INCOME	-747,180	-747,180	-756,123
<b>10 NET EXPENDITURE</b>	<b>2,892,717</b>	<b>2,869,088</b>	<b>3,137,491</b>
<b>CHANGES IN SERVICE</b>			
<p>This service includes the Director, Heads of Service and administration staffing for the Social and Community Services department.</p> <p>The variance in Employee Expenses reflects a reallocation of administration and support staffing within the Department.</p> <p>Budget choices savings which are to be achieved in 2014/15: Review opportunities to review roles and remits of vacant posts within Health and Social Care £40k</p>			
HEAD OF DEPARTMENT:		Iain Macaulay	
DELEGATED BUDGET MANAGER:		Iain Macaulay	

**SOCIAL AND COMMUNITY SERVICES DEPARTMENT  
COMHAIRLE CARE HOMES - ELDERLY**

COMHAIRLE CARE HOMES - ELDERLY	2013-14 INITIAL BUDGET £	2013-14 TOTAL BUDGET £	2014-15 INITIAL BUDGET £
1 EMPLOYEE EXPENSES	4,795,933	4,769,735	4,651,558
2 PREMISES RELATED EXPENSES	385,986	385,121	397,850
3 TRANSPORT RELATED EXPENSES	45,813	45,416	47,600
4 SUPPLIES AND SERVICES	315,114	314,388	321,155
5 CAPITAL CHARGES	227,629	238,914	309,153
<b>6 GROSS EXPENDITURE</b>	<b>5,770,475</b>	<b>5,753,574</b>	<b>5,727,316</b>
7 INCOME	-1,339,713	-1,339,713	-1,454,952
<b>8 NET EXPENDITURE</b>	<b>4,430,762</b>	<b>4,413,861</b>	<b>4,272,364</b>

**CHANGES IN SERVICE**

The Comhairle operates 6 older persons care homes across the Western Isles. Within these care homes permanent and respite accommodation is provided. Accommodation comprises, St. Brendans (Barra) with a bed occupancy of 10. Sacred Heart (South Uist) with a bed occupancy of 16. Trianaid care home (North Uist) with a bed occupancy of 12. Harris House care home with a bed occupancy of 16. Dun Eisdèan care home (Lewis) with a bed occupancy of 38 and Dun Berisay care home (Lewis) with a bed occupancy of 33. The new Harris House is due to open for service users in February 2014. An option appraisal of St Brendans is underway with NHS and the replacement of the Hospital provision there.

Income has increased due to current forecasts based on the financial assessments of current service users.

Budget choices savings which are to be achieved in 2014/15:

Implementation of an integrated management and staffing arrangement at St. Brendan's £100k.

This is reflected in the year-on-year reduction in Employee Expenses.

HEAD OF DEPARTMENT:

Iain Macaulay

DELEGATED BUDGET MANAGER:

Paul Dundas



**SOCIAL AND COMMUNITY SERVICES DEPARTMENT  
OTHER SERVICES FOR ADULTS**

OTHER SERVICES FOR ADULTS	2013-14 INITIAL BUDGET £	2013-14 TOTAL BUDGET £	2014-15 INITIAL BUDGET £
1 EMPLOYEE EXPENSES	2,759,154	2,764,140	2,863,607
2 PREMISES RELATED EXPENSES	141,317	140,923	141,578
3 TRANSPORT RELATED EXPENSES	256,330	256,087	263,283
4 SUPPLIES AND SERVICES	105,892	105,562	108,048
5 AGENCY AND CONTRACT SERVICES	163,737	193,737	120,000
6 CAPITAL CHARGES	114,887	120,426	122,837
<b>7 GROSS EXPENDITURE</b>	<b>3,541,317</b>	<b>3,580,875</b>	<b>3,619,353</b>
8 INCOME	-678,503	-678,503	-745,359
<b>9 NET EXPENDITURE</b>	<b>2,862,814</b>	<b>2,902,372</b>	<b>2,873,994</b>
<b>CHANGES IN SERVICE</b>			
<p>Adult Services provides for care home, respite, day services, housing support, care at home and complex care. This covers adult care for mental health, physical disability, learning disability, autistic spectrum, challenging behaviours and other special needs. Ardseileach care home/respite service is currently undergoing a capital programme to modernise and replace the current care and support model. Older persons living within 3 x 24 hour Care Units also are provided within adult service and there is an ongoing transfer of care from complex homecare to adult services. Day support operate across the island and in Barra and Lewis and Harris these service are now registered to provide for care at home including the usage of holiday accommodation where environment and availability is a barrier.</p> <p>Employee Expenses have increased in line with current expenditure and reflecting the increased care requirements around service packages in the Ardseileach Care Home.</p> <p>Agency and Contracted Services have reduced to reflect the reduced cost in the Laundry Service which Income has increased due to the current contribution from Area Care Unit service users.</p>			
HEAD OF DEPARTMENT:		Iain Macaulay	
DELEGATED BUDGET MANAGER:		Paul Dundas	

**SOCIAL AND COMMUNITY SERVICES DEPARTMENT  
COMMUNITY CARE SERVICES**

<b>COMMUNITY CARE SERVICES</b>	<b>2013-14 INITIAL BUDGET £</b>	<b>2013-14 TOTAL BUDGET £</b>	<b>2014-15 INITIAL BUDGET £</b>
1 <b>EMPLOYEE EXPENSES</b>	5,919,604	5,890,533	5,627,438
2 <b>PREMISES RELATED EXPENSES</b>	67,537	67,488	45,549
3 <b>TRANSPORT RELATED EXPENSES</b>	665,030	664,955	629,231
4 <b>SUPPLIES AND SERVICES</b>	203,774	209,581	148,566
5 <b>AGENCY AND CONTRACT SERVICES</b>	4,571,687	4,541,687	4,786,543
6 <b>CAPITAL CHARGES</b>	76,578	54,699	86,799
<b>7 GROSS EXPENDITURE</b>	<b>11,504,210</b>	<b>11,428,943</b>	<b>11,324,126</b>
8 <b>INCOME</b>	-1,911,208	-1,832,728	-1,834,700
<b>9 NET EXPENDITURE</b>	<b>9,593,002</b>	<b>9,596,215</b>	<b>9,489,426</b>
<b>CHANGES IN SERVICE</b>			
<p>Service provision includes Home Care and all associated staffing. Within Assessment and Care Management, social care and health professionals undertake assessments, reviews and care planning for service users whose care needs meet the eligibility criteria for community care services. It includes the purchasing of services, Adult Protection and statutory duties in relation to incapacity. Costs of home care continue to cause pressure. A home care contracted workforce is operating in parts of the Comhairle area which helps coordination of the workforce.</p> <p>Employee expenses have reduced by the reallocation of administration and support staff and the budget choices savings reflected below.</p> <p>Agency and Contract Services have increased reflecting the local provision of adult care packages diverting the need for mainland placement and an increase in Direct Payments.</p> <p>Budget choices savings which are to be achieved in 2014/15:</p> <ul style="list-style-type: none"> <li>Reduce external rent costs £22k - reflected in the reduction in Premises Related Expenses</li> <li>Remove contribution to Penumbra £5k - reflected in the reduction in Supplies and Services</li> <li>Reduce support to Trust Housing £35k - reflected in the reduction in Supplies and Services</li> <li>Review delivery of overnight support services across all areas £52k - reflected in the reduction in Employee Expenses</li> <li>Review complex care packages, points of care and community meal service £105k - reflected in the reduction in Employee Expenses</li> <li>Lease vehicles for home care workers incurring significant travel £30k - reflected in the reduction in Transport Related Expenses</li> </ul>			
HEAD OF DEPARTMENT:		Iain Macaulay	
DELEGATED BUDGET MANAGER:		Emma Macsween	

**SOCIAL AND COMMUNITY SERVICES DEPARTMENT  
CRIMINAL JUSTICE**

CRIMINAL JUSTICE	2013-14 INITIAL BUDGET £	2013-14 TOTAL BUDGET £	2014-15 INITIAL BUDGET £
1 EMPLOYEE EXPENSES	407,075	407,083	420,150
2 PREMISES RELATED EXPENSES	64	60	59
3 TRANSPORT RELATED EXPENSES	22,882	23,006	23,105
4 SUPPLIES AND SERVICES	44,567	44,564	44,565
5 AGENCY AND CONTRACT SERVICES	5,257	5,257	5,257
6 CAPITAL CHARGES	4,409	8,086	8,086
<b>7 GROSS EXPENDITURE</b>	<b>484,254</b>	<b>488,056</b>	<b>501,222</b>
8 INCOME	-309,373	-309,373	-319,373
<b>9 NET EXPENDITURE</b>	<b>174,881</b>	<b>178,683</b>	<b>181,849</b>

**CHANGES IN SERVICE**

The Criminal Justice Social Work section deliver statutory services towards the Courts and to offenders with the overall aim of reducing re-offending and protecting the public. The service covers the entire Western Isles and in particular provides services to both Stornoway and Lochmaddy Sheriff Courts. Criminal Justice services are guided by National Standards and Outcomes and the CNES service is a partner authority within the Northern Community Justice Authority. The service adheres to the CNES "duty to cooperate" with Multi Agency Public Protection Arrangements set down in legislation in providing statutory services to sex offenders and serious violent offenders. Core tasks also include the supervision of community sentences (such as Community Payback Orders, unpaid work etc.) and the supervision of offenders being released from custody on licence.

HEAD OF DEPARTMENT:

Iain Macaulay

DELEGATED BUDGET MANAGER:

Michael Stewart

**SOCIAL AND COMMUNITY SERVICES DEPARTMENT  
LEISURE AND LEARNING SUMMARY**

LEISURE AND LEARNING SUMMARY	2013-14 INITIAL BUDGET £	2013-14 TOTAL BUDGET £	2014-15 INITIAL BUDGET £
1 EMPLOYEE EXPENSES	2,837,670	2,831,078	3,093,066
2 PREMISES RELATED EXPENSES	919,331	918,459	887,542
3 TRANSPORT RELATED EXPENSES	94,732	94,318	91,954
4 SUPPLIES AND SERVICES	529,154	521,722	549,371
5 AGENCY AND CONTRACT SERVICES	50,000	50,000	50,000
6 TRANSFER PAYMENTS	99,500	99,500	101,000
7 CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	852,516	852,516	912,701
8 CAPITAL CHARGES	694,554	1,189,234	588,289
<b>9 GROSS EXPENDITURE</b>	<b>6,077,457</b>	<b>6,556,827</b>	<b>6,273,923</b>
10 INCOME	-1,782,548	-1,785,368	-2,022,063
<b>11 NET EXPENDITURE</b>	<b>4,294,909</b>	<b>4,771,459</b>	<b>4,251,860</b>

**SOCIAL AND COMMUNITY SERVICES DEPARTMENT  
COMMUNITY EDUCATION**

COMMUNITY EDUCATION	2013-14 INITIAL BUDGET £	2013-14 TOTAL BUDGET £	2014-15 INITIAL BUDGET £
1 EMPLOYEE EXPENSES	981,479	950,051	973,515
2 PREMISES RELATED EXPENSES	75,666	79,738	66,879
3 TRANSPORT RELATED EXPENSES	27,368	27,368	26,900
4 SUPPLIES AND SERVICES	193,990	195,203	184,732
5 AGENCY AND CONTRACT SERVICES	50,000	50,000	50,000
6 TRANSFER PAYMENTS	99,500	99,500	101,000
7 CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	187,448	187,448	185,041
8 CAPITAL CHARGES	16,669	15,974	15,974
<b>9 GROSS EXPENDITURE</b>	<b>1,632,120</b>	<b>1,605,282</b>	<b>1,604,041</b>
10 INCOME	-329,615	-329,615	-334,000
<b>11 NET EXPENDITURE</b>	<b>1,302,505</b>	<b>1,275,667</b>	<b>1,270,041</b>
<b>CHANGES IN SERVICE</b>			
<p>The Community Education and Training Section provides a range of services related to:            Providing community -based lifelong learning opportunities, incorporating the core skills of literacy, numeracy, communications, working with others, problem-solving and Information Communications Technology (ICT).            Engaging with young people to facilitate their personal, social and educational development and enabling them to gain a voice, influence and a place in society.            Building community capacity and influence by enabling people to develop the confidence, understanding and skills required to influence decision making and service delivery.            Providing National Training Programmes for clients within the agreed contract conditions with Skills Development Scotland e .g. "Modern Apprenticeships" and "Get Ready For Work".            Providing Employability Programmes for the unemployed, including those with significant barriers to employment, in order to maximise their chances of securing employment.            The focus of this service area is on lifelong learning and early intervention to enable people to fulfil their potential and make a valuable contribution to society.</p> <p>Budget choices savings which are to be achieved in 2014/15:            Relocate staff out of St. Lennan's centre £26k</p> <p>Amenities Grants of £19k have been moved to Centrally Held Budgets pending further consideration on how these grants will be managed and distributed.</p>			
HEAD OF DEPARTMENT:		Iain Macaulay	
DELEGATED BUDGET MANAGER:		Neil Macleod	

**SOCIAL AND COMMUNITY SERVICES DEPARTMENT  
SPORT AND HEALTH**

<b>SPORT AND HEALTH</b>	<b>2013-14 INITIAL BUDGET £</b>	<b>2013-14 TOTAL BUDGET £</b>	<b>2014-15 INITIAL BUDGET £</b>
1 <b>EMPLOYEE EXPENSES</b>	963,942	988,764	1,164,062
2 <b>PREMISES RELATED EXPENSES</b>	489,714	495,716	485,657
3 <b>TRANSPORT RELATED EXPENSES</b>	15,556	15,778	22,247
4 <b>SUPPLIES AND SERVICES</b>	148,299	148,572	169,274
5 <b>CENTRAL SUPPORT AND DEPARTMENTAL ADMIN</b>	364,322	364,322	340,778
6 <b>CAPITAL CHARGES</b>	536,898	1,026,301	423,652
<b>7 GROSS EXPENDITURE</b>	<b>2,518,731</b>	<b>3,039,453</b>	<b>2,605,670</b>
8 <b>INCOME</b>	-1,047,587	-1,050,407	-1,214,113
<b>9 NET EXPENDITURE</b>	<b>1,471,144</b>	<b>1,989,046</b>	<b>1,391,557</b>

**CHANGES IN SERVICE**

Sport and Health provide sports development services and includes leisure facilities accross the islands.

Employee Expenses, Transport Related Expenses and Supplies and Services have increased due to the inclusion of the Active Schools Service in the base budget. This service is substantially externally funded which is reflected in the increase in income.

HEAD OF DEPARTMENT:

Iain Macaulay

DELEGATED BUDGET MANAGER:

Emma Macsween

**SOCIAL AND COMMUNITY SERVICES DEPARTMENT  
LIBRARIES AND MUSEUMS**

LIBRARIES AND MUSEUMS	2013-14 INITIAL BUDGET £	2013-14 TOTAL BUDGET £	2014-15 INITIAL BUDGET £
1 EMPLOYEE EXPENSES	892,249	892,263	955,489
2 PREMISES RELATED EXPENSES	353,951	343,005	335,006
3 TRANSPORT RELATED EXPENSES	51,808	51,172	42,807
4 SUPPLIES AND SERVICES	186,865	177,947	195,365
5 CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	300,746	300,746	386,882
6 CAPITAL CHARGES	140,987	146,959	148,663
<b>7 GROSS EXPENDITURE</b>	<b>1,926,606</b>	<b>1,912,092</b>	<b>2,064,212</b>
8 INCOME	-405,346	-405,346	-473,950
<b>9 NET EXPENDITURE</b>	<b>1,521,260</b>	<b>1,506,746</b>	<b>1,590,262</b>
<b>CHANGES IN SERVICE</b>			
<p>This service covers Libraries, Museums, Archaeology, Archives and the management of the part HLF funded Lews Castle Museum nan Eilean/Heritage project.</p> <p>Employee Expenses and Supplies and Services have increased due to the inclusion of the Heritage</p>			
HEAD OF DEPARTMENT:		Iain Macaulay	
DELEGATED BUDGET MANAGER:		Patricia Botten	





## TECHNICAL SERVICES DEPARTMENT SUMMARY

OBJECTIVE SUMMARY	2013-14 INITIAL BUDGET £	2013-14 TOTAL BUDGET £	2014-15 INITIAL BUDGET £
1 ROADS MAINTENANCE	7,668,710	7,658,547	7,824,322
2 MARINE SERVICES	433,947	378,721	307,117
3 TRANSPORT SERVICES	3,739,952	3,734,223	3,679,611
4 WASTE MANAGEMENT	5,875,010	6,674,698	6,620,117
5 PROPERTY SERVICES	101,480	126,566	113,778
6 PROJECT DELIVERY	0	15	0
7 TECHNICAL SERVICES MANAGEMENT AND SUPPORT	524,709	-907	1,123
8 TRADING OPERATIONS	-46,369	107,529	-39,425
<b>9 NET EXPENDITURE</b>	<b>18,297,439</b>	<b>18,679,392</b>	<b>18,506,643</b>

SUBJECTIVE SUMMARY	2013-14 INITIAL BUDGET £	2013-14 TOTAL BUDGET £	2014-15 INITIAL BUDGET £
10 EMPLOYEE EXPENSES	7,673,873	7,713,944	7,474,280
11 PREMISES RELATED EXPENSES	2,747,939	2,771,262	2,836,834
12 TRANSPORT RELATED EXPENSES	3,494,155	3,492,386	3,363,993
13 SUPPLIES AND SERVICES	2,775,424	2,602,837	2,695,694
14 AGENCY AND CONTRACT SERVICES	9,166,014	9,194,521	9,218,657
16 CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	2,754,798	3,278,915	2,791,961
17 CAPITAL CHARGES	5,882,562	6,258,861	6,516,642
<b>18 GROSS EXPENDITURE</b>	<b>34,494,975</b>	<b>35,312,936</b>	<b>34,898,311</b>
19 INCOME	-16,197,536	-16,633,544	-16,391,668
<b>20 NET EXPENDITURE</b>	<b>18,297,439</b>	<b>18,679,392</b>	<b>18,506,643</b>

**TECHNICAL SERVICES DEPARTMENT  
ROADS MAINTENANCE**

ROADS MAINTENANCE	2013-14 INITIAL BUDGET £	2013-14 TOTAL BUDGET £	2014-15 INITIAL BUDGET £
1 EMPLOYEE EXPENSES	655,829	655,840	702,940
2 PREMISES RELATED EXPENSES	175,953	175,952	171,373
3 TRANSPORT RELATED EXPENSES	19,673	19,133	29,478
4 SUPPLIES AND SERVICES	101,361	91,385	87,628
5 AGENCY AND CONTRACT SERVICES	2,972,485	2,970,044	3,025,437
6 CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	351,330	351,330	301,597
7 CAPITAL CHARGES	3,809,307	3,812,091	3,977,230
<b>8 GROSS EXPENDITURE</b>	<b>8,085,938</b>	<b>8,075,775</b>	<b>8,295,683</b>
9 INCOME	-417,228	-417,228	-471,361
<b>10 NET EXPENDITURE</b>	<b>7,668,710</b>	<b>7,658,547</b>	<b>7,824,322</b>

**CHANGES IN SERVICE**

This service includes the maintenance of the Comhairle's roads infrastructure, footpaths, streetlighting, traffic management and unadopted roads. This budget area also includes Winter Maintenance.

The only significant variance from 13/14 are :

Employee Costs - additional permanent road worker appointed	£30,000
Employee Costs - additional employee costs - NI, Superannuation,	£17,000

HEAD OF DEPARTMENT:

Iain Mackinnon

DELEGATED BUDGET MANAGER:

Calum Mackenzie

**TECHNICAL SERVICES DEPARTMENT  
MARINE SERVICES**

MARINE SERVICES	2013-14 INITIAL BUDGET £	2013-14 TOTAL BUDGET £	2014-15 INITIAL BUDGET £
1 EMPLOYEE EXPENSES	123,151	123,153	128,421
2 PREMISES RELATED EXPENSES	240,685	235,270	239,619
3 TRANSPORT RELATED EXPENSES	33,235	30,405	7,200
4 SUPPLIES AND SERVICES	30,898	29,136	64,332
5 AGENCY AND CONTRACT SERVICES	15,198	15,198	29,426
6 CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	186,559	186,559	146,585
7 CAPITAL CHARGES	392,009	346,788	341,034
<b>8 GROSS EXPENDITURE</b>	<b>1,021,735</b>	<b>966,509</b>	<b>956,617</b>
9 INCOME	-587,788	-587,788	-649,500
<b>10 NET EXPENDITURE</b>	<b>433,947</b>	<b>378,721</b>	<b>307,117</b>

**CHANGES IN SERVICE**

The Comhairle provides harbour facilities to support local fishery and support ferry services. This service includes the maintenance of Fishery Piers and Transport Piers.

The only significant variance from 13/14 are:

Agency Services - charges for internal contractors	£14,000
Transport budget - re-allocated to supplies	-£23,000
Supplies - re-allocation from transport	£23,000
Income - increase in fees and charges	-£61,000
	<u>-£47,000</u>

HEAD OF DEPARTMENT:

Iain Mackinnon

DELEGATED BUDGET MANAGER:

Calum Mackenzie

**TECHNICAL SERVICES DEPARTMENT  
TRANSPORT SERVICES**

<b>TRANSPORT SERVICES</b>	<b>2013-14 INITIAL BUDGET £</b>	<b>2013-14 TOTAL BUDGET £</b>	<b>2014-15 INITIAL BUDGET £</b>
1 <b>EMPLOYEE EXPENSES</b>	119,528	119,530	120,511
2 <b>PREMISES RELATED EXPENSES</b>	44,921	43,826	43,452
3 <b>TRANSPORT RELATED EXPENSES</b>	3,509	3,198	3,364
4 <b>SUPPLIES AND SERVICES</b>	10,320	10,306	9,345
5 <b>AGENCY AND CONTRACT SERVICES</b>	3,360,670	3,353,468	3,330,444
6 <b>CENTRAL SUPPORT AND DEPARTMENTAL ADMIN</b>	222,498	222,498	191,741
7 <b>CAPITAL CHARGES</b>	1,506	4,397	3,754
<b>8 GROSS EXPENDITURE</b>	<b>3,762,952</b>	<b>3,757,223</b>	<b>3,702,611</b>
9 <b>INCOME</b>	-23,000	-23,000	-23,000
<b>10 NET EXPENDITURE</b>	<b>3,739,952</b>	<b>3,734,223</b>	<b>3,679,611</b>

**CHANGES IN SERVICE**

The Transport service includes the budget for public bus services through mainly integrated services and a number of public daily and evening services. This service area also provides a budget for the PSO air subsidies on inter island routes. The community transport service is also included within this area.

There are no significant changes to this service.

HEAD OF DEPARTMENT:

Iain Mackinnon

DELEGATED BUDGET MANAGER:

Calum Mackenzie

**TECHNICAL SERVICES DEPARTMENT  
WASTE MANAGEMENT**

WASTE MANAGEMENT	2013-14 INITIAL BUDGET £	2013-14 TOTAL BUDGET £	2014-15 INITIAL BUDGET £
1 EMPLOYEE EXPENSES	1,107,572	1,103,593	1,099,198
2 PREMISES RELATED EXPENSES	431,085	440,767	455,937
3 TRANSPORT RELATED EXPENSES	371,499	373,519	358,558
4 SUPPLIES AND SERVICES	1,960,320	1,801,489	1,791,424
5 AGENCY AND CONTRACT SERVICES	2,712,161	2,750,311	2,774,850
6 CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	1,659	525,776	519,429
7 CAPITAL CHARGES	1,180,004	1,435,933	1,427,561
<b>8 GROSS EXPENDITURE</b>	<b>7,764,300</b>	<b>8,431,388</b>	<b>8,426,957</b>
9 INCOME	-1,889,290	-1,756,690	-1,806,840
<b>10 NET EXPENDITURE</b>	<b>5,875,010</b>	<b>6,674,698</b>	<b>6,620,117</b>

**CHANGES IN SERVICE**

This budget covers the costs of the Comhairle's waste service including refuse collection and waste disposal, street cleansing, burial grounds, community environment management and the Abattoir.

The only significant variance from 13/14 are:

Reduce daily manual litter picking in Stornoway Town centre from 1 April 2014 -£25,000

25% reduction in the level of grant given to the remainder -£14,000

2% increase in refuse collection and waste disposal char

HEAD OF DEPARTMENT:

Iain Mackinnon

DELEGATED BUDGET MANAGER:

Iain Mackinnon

**TECHNICAL SERVICES DEPARTMENT  
PROPERTY SERVICES**

PROPERTY SERVICES	2013-14 INITIAL BUDGET £	2013-14 TOTAL BUDGET £	2014-15 INITIAL BUDGET £
1 EMPLOYEE EXPENSES	605,723	649,733	654,193
2 PREMISES RELATED EXPENSES	1,496,267	1,516,432	1,538,794
3 TRANSPORT RELATED EXPENSES	16,200	16,200	19,500
4 SUPPLIES AND SERVICES	9,246	8,654	10,299
5 CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	274,072	274,072	193,574
6 CAPITAL CHARGES	156,870	162,864	222,618
<b>7 GROSS EXPENDITURE</b>	<b>2,558,378</b>	<b>2,627,955</b>	<b>2,638,978</b>
8 INCOME	-2,456,898	-2,501,389	-2,525,200
<b>9 NET EXPENDITURE</b>	<b>101,480</b>	<b>126,566</b>	<b>113,778</b>

**CHANGES IN SERVICE**

This service area primarily covers the repairs and maintenance and grounds maintenance of all Comhairle properties. The revenue costs of the Comhairle offices are also included within this area.

The only significant variance from 13/14 are:

Premises costs - uplift to repairs budget	£22,000
Capital charges - increase in charges for year	£60,000

HEAD OF DEPARTMENT:

Iain Mackinnon

DELEGATED BUDGET MANAGER:

Calum Mackenzie

**TECHNICAL SERVICES DEPARTMENT  
PROJECT DELIVERY**

<b>PROJECT DELIVERY</b>	<b>2013-14 INITIAL BUDGET £</b>	<b>2013-14 TOTAL BUDGET £</b>	<b>2014-15 INITIAL BUDGET £</b>
1 <b>EMPLOYEE EXPENSES</b>	808,800	808,815	654,521
2 <b>TRANSPORT RELATED EXPENSES</b>	21,200	21,200	22,700
3 <b>SUPPLIES AND SERVICES</b>	16,713	9,050	8,700
4 <b>CENTRAL SUPPORT AND DEPARTMENTAL ADMIN</b>	291,248	277,724	226,881
5 <b>GROSS EXPENDITURE</b>	<b>1,137,961</b>	<b>1,116,789</b>	<b>912,802</b>
6 <b>INCOME</b>	-1,137,961	-1,116,774	-912,802
7 <b>NET EXPENDITURE</b>	<b>0</b>	<b>15</b>	<b>0</b>

**CHANGES IN SERVICE**

This service area provides design and supervision for capital and civil engineering works.

The only significant variance from 13/14 are:

Employee Costs - reduction on staff of 4 FTE posts	147,000
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HEAD OF DEPARTMENT:

Iain Mackinnon

DELEGATED BUDGET MANAGER:

Calum Mackenzie

**TECHNICAL SERVICES DEPARTMENT  
TECHNICAL SERVICES MANAGEMENT AND SUPPORT**

TECHNICAL SERVICES MANAGEMENT AND SUPPORT	2013-14 INITIAL BUDGET £	2013-14 TOTAL BUDGET £	2014-15 INITIAL BUDGET £
1 EMPLOYEE EXPENSES	686,842	686,852	630,260
2 TRANSPORT RELATED EXPENSES	6,395	6,287	6,510
3 SUPPLIES AND SERVICES	117,286	123,548	180,895
4 CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	969,560	983,084	727,165
<b>5 GROSS EXPENDITURE</b>	<b>1,780,083</b>	<b>1,799,771</b>	<b>1,544,830</b>
6 INCOME	-1,255,374	-1,800,678	-1,543,707
<b>7 NET EXPENDITURE</b>	<b>524,709</b>	<b>-907</b>	<b>1,123</b>
<b>CHANGES IN SERVICE</b>			
<p>The only significant variance from 13/14 are:</p> <p>Employee Costs - reduction of staff of 1 FTE post      -£ 56,000</p> <p>Supplies- transfer of employee reduction to fund      £50,000</p> <p>services within department</p>			
HEAD OF DEPARTMENT:		Iain Mackinnon	
DELEGATED BUDGET MANAGER:		Iain Mackinnon	



**TECHNICAL SERVICES DEPARTMENT  
TRADING OPERATIONS**

TRADING OPERATIONS	2013-14 INITIAL BUDGET £	2013-14 TOTAL BUDGET £	2014-15 INITIAL BUDGET £										
1 EMPLOYEE EXPENSES	3,566,428	3,566,428	3,484,236										
2 PREMISES RELATED EXPENSES	359,028	359,015	387,659										
3 TRANSPORT RELATED EXPENSES	3,022,444	3,022,444	2,916,683										
4 SUPPLIES AND SERVICES	529,280	529,269	543,071										
5 AGENCY AND CONTRACT SERVICES	105,500	105,500	58,500										
6 TRANSFER PAYMENTS	210	210	250										
7 CENTRAL SUPPORT AND DEPARTMENTAL ADMIN	457,872	457,872	484,989										
8 CAPITAL CHARGES	342,866	496,788	544,445										
<b>9 GROSS EXPENDITURE</b>	<b>8,383,628</b>	<b>8,537,526</b>	<b>8,419,833</b>										
10 INCOME	-8,429,997	-8,429,997	-8,459,258										
<b>11 NET EXPENDITURE</b>	<b>-46,369</b>	<b>107,529</b>	<b>-39,425</b>										
<b>CHANGES IN SERVICE</b>													
<p>There are no significant changes to the various services within this section but there are various cost reductions expected to result in delivering the services</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">Employees reduction</td> <td style="text-align: right;">-82,000</td> </tr> <tr> <td>Transport reduction</td> <td style="text-align: right;">-106,000</td> </tr> <tr> <td>Agency reduction</td> <td style="text-align: right;">-47,000</td> </tr> <tr> <td>Capital Charges increase</td> <td style="text-align: right;">18,000</td> </tr> <tr> <td></td> <td style="text-align: right;"><b>-217,000</b></td> </tr> </table>				Employees reduction	-82,000	Transport reduction	-106,000	Agency reduction	-47,000	Capital Charges increase	18,000		<b>-217,000</b>
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HEAD OF DEPARTMENT:		Iain Mackinnon											
DELEGATED BUDGET MANAGER:		Calum Mackenzie											