REVENUE OUTTURN 2023/24 OVERALL COMHAIRLE SUMMARY

Appendix 1

	OBJECTIVE SUMMARY	Initial Budget	Total Budget	Actual Spend	
		as approved	as at	to	Overspend /
		February 2023 £	31 March 2024 £	31 March 2024 £	(Underspend) £
		~	~	~	1
1	Education, Sport and Children's Services Committee				
2	Director of Education & Children's Services	5,955,310	4,064,094	4,198,360	134,266
3	Head of Education	39,606,277	44,502,184	44,063,814	-438,370
4	Head of Children's Services	3,950,279	4,582,108	4,305,084	-277,024
5	Community Safety Board				
6	Depute Chief Executive	987,154	876,606	652,063	-224,544
7	Strategic Finance Directorate	369,340	369,340	349,882	-19,458
8	Social Work and Social Care Board				
9	IJB Chief Officer	- 3,309,852	- 1,437,912	- 1,437,931	-19
10	Head of Community Resources	18,883,842	19,630,385	19,878,182	247,797
11	Head of Partnership Services	10,082,256	8,785,452	8,541,757	-243,695
12	Depute Chief Executive	306,000	306,000	306,000	
13	Sustainable Development Committee				
14	Depute Chief Executive	693,400	1,317,540	1,398,783	81,243
15	Economic Development & Planning	1,285,110	1,596,167	1,586,646	-9,521
16	Culture & Heritage	861,918	1,201,483	1,211,410	9,927
17	Transportation & Infrastructure Committee				
18	Head of Assets & Infrastructure	20,171,452	19,340,460	19,821,710	481,250
19	Policy & Resources Committee				
20	Chief Executive	504,849	542,669	453,531	-89,138
21	Human Resources and Performance	1,727,100	2,442,269	2,202,765	-239,504
22	Law and Governance	1,788,967	1,849,832	1,855,980	6,148
23	Community Engagement	885,577	1,804,328	1,781,181	-23,147
24	Depute Chief Executive	29,749	105,498	106,116	618
25	Culture & Heritage	212,371	185,253	187,401	2,148
26	Strategic Finance Directorate	1,200,264	- 630,222	- 305,975	324,247
27	Chief Financial Officer	2,548,277	3,565,680	3,544,042	-21,638
28	Investment Delivery	61,546	60,641	112,414	51,773
29	NET EXPENDITURE	108,801,186	115,059,855	114,813,217	-246,638
00	Department Budgets Managed Centrally		00.070.000	00.070.000	0
30	Asset Rentals	15,751,735	23,978,620	23,978,620	0
	Central Budgets				
31	Contingency	200,000			
32	WISP Lifeycle Fund				
	Interest Receivable	-1,434,606	-1,534,606	-3,223,249	-1,688,643
33					
34	Interest Payable and Financing Costs	8,009,108	8,653,600	8,351,471	,
34 35	Interest Payable and Financing Costs Debt Repayment	8,009,108 6,957,387	8,653,600 6,957,387	6,766,293	-191,094
34 35 36	Interest Payable and Financing Costs Debt Repayment Depreciation Charged	8,009,108 6,957,387 -16,097,019	8,653,600 6,957,387 -24,395,747		-191,094 286,275
34 35 36 37	Interest Payable and Financing Costs Debt Repayment Depreciation Charged Ward Priorities Fund	8,009,108 6,957,387	8,653,600 6,957,387	6,766,293	-191,094 286,275
34 35 36 37 38	Interest Payable and Financing Costs Debt Repayment Depreciation Charged Ward Priorities Fund Crown Estate Funding	8,009,108 6,957,387 -16,097,019 87,000	8,653,600 6,957,387 -24,395,747 74,568	6,766,293	-191,094 286,275 -74,568
34 35 36 37	Interest Payable and Financing Costs Debt Repayment Depreciation Charged Ward Priorities Fund	8,009,108 6,957,387 -16,097,019	8,653,600 6,957,387 -24,395,747	6,766,293	286,275 -74,568 -195,847
34 35 36 37 38 39 40	Interest Payable and Financing Costs Debt Repayment Depreciation Charged Ward Priorities Fund Crown Estate Funding CnES Earmarked Balances IAS 19 Adjustments	8,009,108 6,957,387 -16,097,019 87,000 12,631	8,653,600 6,957,387 -24,395,747 74,568 195,847 -707,611	6,766,293 -24,109,472 -1,205,616	-191,094 286,275 -74,568 -195,847 -498,005
34 35 36 37 38 39	Interest Payable and Financing Costs Debt Repayment Depreciation Charged Ward Priorities Fund Crown Estate Funding CnES Earmarked Balances	8,009,108 6,957,387 -16,097,019 87,000	8,653,600 6,957,387 -24,395,747 74,568 195,847	6,766,293 -24,109,472	-191,094 286,275 -74,568 -195,847 -498,005
34 35 36 37 38 39 40 41	Interest Payable and Financing Costs Debt Repayment Depreciation Charged Ward Priorities Fund Crown Estate Funding CnES Earmarked Balances IAS 19 Adjustments TOTAL NET EXPENDITURE	8,009,108 6,957,387 -16,097,019 87,000 12,631	8,653,600 6,957,387 -24,395,747 74,568 195,847 -707,611	6,766,293 -24,109,472 -1,205,616	-191,094 286,275 -74,568 -195,847 -498,005
34 35 36 37 38 39 40 41 Funde	Interest Payable and Financing Costs Debt Repayment Depreciation Charged Ward Priorities Fund Crown Estate Funding CnES Earmarked Balances IAS 19 Adjustments TOTAL NET EXPENDITURE	8,009,108 6,957,387 -16,097,019 87,000 12,631 122,287,422	8,653,600 6,957,387 -24,395,747 74,568 195,847 -707,611 128,281,913	6,766,293 -24,109,472 -1,205,616 125,371,265	-191,094 286,275 -74,568 -195,847 -498,005
34 35 36 37 38 39 40 41	Interest Payable and Financing Costs Debt Repayment Depreciation Charged Ward Priorities Fund Crown Estate Funding CnES Earmarked Balances IAS 19 Adjustments TOTAL NET EXPENDITURE	8,009,108 6,957,387 -16,097,019 87,000 12,631 122,287,422 95,846,000	8,653,600 6,957,387 -24,395,747 74,568 195,847 -707,611 128,281,913 99,168,000	6,766,293 -24,109,472 -1,205,616 125,371,265 99,168,000	-191,094 286,275 -74,568 -195,847 -498,005
34 35 36 37 38 39 40 41 Funde 42	Interest Payable and Financing Costs Debt Repayment Depreciation Charged Ward Priorities Fund Crown Estate Funding CnES Earmarked Balances IAS 19 Adjustments TOTAL NET EXPENDITURE ed by Revenue Support Grant	8,009,108 6,957,387 -16,097,019 87,000 12,631 122,287,422	8,653,600 6,957,387 -24,395,747 74,568 195,847 -707,611 128,281,913	6,766,293 -24,109,472 -1,205,616 125,371,265	-191,094 286,275 -74,568 -195,847 -498,005 -2,910,648
34 35 36 37 38 39 40 41 Funde 42 43	Interest Payable and Financing Costs Debt Repayment Depreciation Charged Ward Priorities Fund Crown Estate Funding CnES Earmarked Balances IAS 19 Adjustments TOTAL NET EXPENDITURE ed by Revenue Support Grant National Non-Domestic Rates	8,009,108 6,957,387 -16,097,019 87,000 12,631 122,287,422 95,846,000 9,106,000	8,653,600 6,957,387 -24,395,747 74,568 195,847 -707,611 128,281,913 99,168,000 9,106,000	6,766,293 -24,109,472 -1,205,616 125,371,265 99,168,000 9,106,000	-191,094 286,275 -74,568 -195,847 -498,005
34 35 36 37 38 39 40 41 Funde 42 43 44	Interest Payable and Financing Costs Debt Repayment Depreciation Charged Ward Priorities Fund Crown Estate Funding CnES Earmarked Balances IAS 19 Adjustments TOTAL NET EXPENDITURE ed by Revenue Support Grant National Non-Domestic Rates Council Tax	8,009,108 6,957,387 -16,097,019 87,000 12,631 122,287,422 95,846,000 9,106,000 12,386,000	8,653,600 6,957,387 -24,395,747 74,568 195,847 -707,611 128,281,913 99,168,000 9,106,000	6,766,293 -24,109,472 -1,205,616 125,371,265 99,168,000 9,106,000	-191,094 286,275 -74,568 -195,847 -498,005 -2,910,648 397,061

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19,037,996 Minimum Balances to be held -3,500,000				• •	
Minimum Balances to be held -3,500,000	Ward Priority Fund			74,568	
					19,037,996
Uncommitted Balances as at 31 March 2024 3,683,152	Minimum Balances to be held				-3,500,000
	Uncommitted Balances as at 31 March 2024				3,683,152

Appendix C

						Maximum Permitted	Maximum Permitted	Agreed Specific	Amount to b carried forward up to maximum	
					% Over/	Overspend	Underspend	Carry	tolerance	be returned
Head of Service	Committee/Section	Budget	Actual	Over/(under)	(under)	tolerance 1%	tolerance 1%	Forwards ¹	level	to centre
Chief Executive's	Policy and Resources Committee	6,699,739	6,405,871	293,868						
		6,699,739	6,405,871	293,868	4.39%	66,997	-66,997	-220,155	-66,99	7 -6,71
Depute Chief Executive	Community Safety Board	801,000	596,254	204,746						
	Sustainable Development Committee	3,611,011	3,672,863	-61,852						
	Policy and Resources Committee	290,751	293,517	-2,766						
		4,702,762	4,562,634	140,128	2.98%	47,028	-47,028	-102,500	-37,62	в (
Assets & Infrastructure	Transportation and Infrastructure	17,643,937	17,228,527	415,410						
	Trading Operations	C	263,691	-263,691						
	· · · · · · · · · · · · · · · · · · ·	17,643,937	17,492,217	151,720	0.86%	176,439	-176,439		-151,72)
Strategic Finance	Policy and Resources Committee	3,681,652	3,661,826	19,826						
		3,681,652	3,661,826	19,826	0.54%	36,817	-36,817		-19,82	6 (
Education, Skills and Children's Services	Education, Sport and Children's Services Committee	52,265,069	51,281,770	983,299						
	Trading Operations	C	148,788	-148,788						
		52,265,069	51,430,558	834,511	1.60%	522,651	-522,651	-522,958	-311,55	3 (
Centrally Funded		000.040	0.40.000	40.450						
Strategic Finance Strategic Finance	Joint Boards Rates - Charitable Relief	369,340	1	19,458 2,016						
Education. Skills and Children's Services	Children's Mainland Placements	153,000 883,317		-253,384						
Asset and Infrastructure	Winter Maintenance	1,696,523		-632,970						
		3,102,180		-864,880				()	0 864,880
		88,095,339	87,520,167	575,172						

The figures detailed above exclude the holiday accrual costs.

1 - Specific Carry forwards:

 Chief Executive's Department

 Autism Strategy £6k

 Pointers Young Carers £4k

 Detached Youthwork £1k

 Community Planning £25k

 Young Islanders £3k

 Community Learning Development £3k

 Uist Repopulation £65k

 Apprenticeship Programme £39k

 National Training Programme Funding £75k

 Depute Chief Executive's CLLD £4k

Lochmaddy Visioning £4k Planning Study £20k Planning Post £75k Education, Skills & Children's Services UHI Gaelic NQs £21k Assist Music Purchase Scheme £1k Dileab £36k Multimedia Unit Post £31k WFWF - Ringfenced Funding £149k Child Protection Committee £63k Unaccompanied asylum seeking children £74k Move More £15k Ukraine Tariff Scheme £37k BnG Early Years Tutor £6k Summer Play Funding £63k Holiday FSM Support £28k

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FORMER COVID-19 GENERAL FUNDING AND BALANCES TO SUPPORT THE BUDGET

Earmarked CnES Scottish Government Funding held Centrally	<u>£'000</u>
IT Equipment	118
Building Configuration	144
Digital Strategy	52
Economic Recovery Funding - Balance of Investment Opportunities	493
Winter Plan - RRTP	18
Business Support Admin	41
PESF Boost	47
Flexible Fund	1
Household Support	414
CO2 Monitors	4
Balance as at 31 March 2024	1,332

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BALANCES AVAILABLE TO SUPPORT THE BUDGET		
	<u>£'000</u>	<u>£'000</u>
As at 31 March 2023 per the Audited Accounts		2,940
2023/24 Air Subsidy Contract		-235
WISP Schools - Budget adjustments for FM & Lifecycle Costs		-54
GRG Adjustments		-30
Loans Fund and Treasury Management		2,182
Council Tax Income		397
Unallocated COVID funding		50
Vat on Leisure Services claim		573
Strke Pay Teachers		66
Mainland Placements		-253
Utility Cost saving		385
Winter Maintenance (Contingency budget of £200k already allocated)		-633
Management Saving not achieved		-59
Housing Management Fee returned to Reserves		28
NDR Property Relief returned to reserves		39
Balance of Extra days leave returned to reserves		71
Bus Subsidy		150
Departmental Budget Adjustments to Central Reserve		-97
Budget Saving agreed by Budget Board November 2023		110
Balances available at the end of 2023/24		5,630
2024/25 Budget Shortfall		-1,947