

EARMARKED RESERVES – 2023-24 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 2023-24 that qualify for automatic carry forward or have been previously agreed. It also presents proposals to earmark two new areas of unspent budget which require approval.
- 1.2 The earmarked balance in the General Fund as at 31 March 2023 was £79.466m. Of this £27.286m has been spent during 2023-24 and £2.352m will be transferred back to the General Fund. The remainder is planned to be utilised in future years.
- 1.3 There are two new unspent budget earmarking proposals totalling £3.200m with business cases for approval. These are noted in Appendix 2.1 and the associated business case are in Appendices 2.1a and 2.1b.

Department	Description	Appendix	£000
Non Departmental	Pay inflation contingency	2.1a	1,700
Non Departmental	Redundancy provision	2.1b	1,500
Total			3,200

- 1.4 There are further unspent budget carry forwards totalling £41.174m that have previously been agreed by Council in relation to commitments to specific areas of spend. These include Service Concessions, allocations from the Loans Fund Review to Capital Projects and a Treasury Gain to fund an agreed Management/Operational Saving for 2024-25.
- 1.5 There are new balances totalling £10.558m that qualify for automatic carry forward at the end of 2023-24. These include £3.535m of unspent grants; £2.575m relating to the Strategic Housing Fund; £1.336m for the Piers and Harbours Investment Fund; £1.212m of Scottish Government Initiatives, including 100 day promise and expansion of free school meals; and £0.645m of carry forwards for the schools as part of their Devolved Management of Resources (DMR).
- 1.6 The new earmarked balance as at 31 March 2024 amounts to £107.443m. The most significant elements of this balance relate to Capital Projects £37.958m, Unspent Budget £18.509m, Unspent Grant £15.786m, Strategic Housing Fund £8.765m and Priorities Investment Fund £4.742m.
- 1.7 There are historic earmarked reserves in relation to Social Work of £0.054m contained within this report (£0.040m against Unspent Third Party Contributions and

£0.014m against Scottish Government Initiatives). For any new reserves, CIPFA LASAAC Guidance dictates that any reserves relating to the HSCP should be held as a creditor on the Balance Sheet as money owed to the HSCP from the Council. It should be noted that as at 31 March 2024, the balance being held on behalf of the HSCP in this manner is £3.389m.

EARMARKED RESERVES - 2023-24 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 2023-24 that qualify for automatic carry forward or have been previously agreed. It also presents a proposal to earmark two new areas of unspent budget which require approval.

3. RECOMMENDATIONS

- 3.1 The Council is asked to:

a) review and approve the revised Policy on Year End Flexibility included as Appendix 1.

b) approve the two new unspent budget earmarked reserve proposals totalling £3.2m as supported by submitted business cases and note that there are a further 23 unspent budget earmarkings amounting to £41.174m that have been previously approved, as outlined in Appendices 2.1 and 2.2.

c) note the new balances of £10.558m at the end of 2023-24 that qualify for automatic carry-forward as outlined in Appendix 3.

d) note the previously approved earmarked reserves of £52.510m and the justification for continuing to earmark these as outlined in Appendix 4.

e) note that £0.140m of no longer required earmarked balances will be released back into the General Fund.

f) note that £2.212m of no longer required earmarked balances have been redirected to the Capital Budget as per Council decision on 22 February 2024.

g) note that £3.389m relating to Social Work reserves are recognised on the Balance Sheet and is outwith the scope of this report.

4. DETAIL

4.1 Background

4.1.1 The Council has previously agreed automatic earmarking of the General Fund in respect of the following situations:

- 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 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.
- 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.
- Hermitage Park - to meet the costs of the 10 year Management and Maintenance Plan which is a condition of the Heritage Lottery Funding investment into the Park.
- One Council Property – to invest in the Council's property portfolio to ensure it remains fit for purpose.
- Fleet Timing Delay – will be used where an order has been committed to be spent from revenue budget but supplier issues prevent delivery within the financial year.
- Electric Vehicle Charging – to allow earmarking of any surplus from chargers to be used for the installation and maintenance of electric vehicle charging points throughout Argyll.

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

4.2 New Earmarked Reserves

4.2.1 Appendix 2.1 provides detail of two new unspent budget proposals at the end of the 2023-24 financial year totalling £3.2m. Members are asked to review these new proposed earmarked reserves together with the business cases included at Appendices 2.1a and 2.1b.

- 4.2.2 Appendix 2.2 provides detail of the new unspent budget proposals that have previously been agreed by Council in relation to commitments to specific areas of spend. The amounts agreed are as follows:
- Service Concessions £36.038m – initial commitments from this fund were agreed by Council on 23 February 2023 with further amendments made at Council on 22 February 2024. Note £0.380m of the commitment was agreed to be transferred to the Unallocated General Fund and has increased the revenue underspend for 2023-24 by £0.380m which will automatically go into the General Fund.
 - At the Council meeting on 27 February 2020, an allocation of £2.619m towards the Funding Gap in the Capital Programme and £2.157m for Significant Strategic Change Projects were agreed from the Loans Fund Review. This amount is being released to reserves to be utilised. Some drawdowns have already taken place in 2023-24.
 - As part of the 2024-25 budget setting, it was agreed by Council on 22 February 2024 that a saving of £0.294m be made from the Loans Fund (reference 202425 003) as a result of a discount received on the early repayment of loans. This was to be funded from an expected underspend from the 2023-24 outturn.
 - The budget pack for Council on 22 February 2024 included provision for £0.839m of Bellwin Costs being accounted for from the unallocated general fund. As only £0.641m was through by the end of 2023-24, an earmarking for the balance of £0.198m has been created.
 - Earmarking of £0.104m for investment income relating to the Asset Management Fund. When the Fund was set up, it was agreed that the income should be added to it annually and this amount relates to the income for 2023-24. This is already committed for a Commercial Investment Manager post and specialist consultant technical resource as previously agreed by Executive Leadership Team (ELT).
 - On 23 February 2023, the Council agreed to the implementation of savings option FIS2324-002 in relation to the Revenue and Benefits - Income Generation and Business Process Review. This included additional staff resource to undertake the work. Delays in recruitment have caused slippage in the allocated budget resulting in an earmarking of £0.087m.
 - As agreed by Council on 22 February 24, a £0.057m underspend from the Scotland Loves Local scheme to be allocated to support measures to help with the cost of living.

4.2.3 There are new earmarked balances for the 2023-34 financial year which qualify for automatic carry forward in line with the conditions outlined in paragraphs 4.1.1. The new automatic carry forwards amount to £10.558m and are outlined in Appendix 3. These include £3.535m of unspent grants; £2.575m relating to the Strategic Housing Fund; £1.336m for the Piers and Harbours Investment Fund; £1.212m of Scottish Government Initiatives, including 100 day promise and expansion of free school meals; and £0.645m of carry forwards for the schools as part of their Devolved Management of Resources (DMR).

4.3 Previously Approved Balances

4.3.1 Appendix 4 outlines the previously agreed earmarked balances of £52.510m with a note on the plans for use and, in some instances, further justification for why the amounts remain earmarked. A review of these has been undertaken by Financial Services and is currently being scrutinised by ELT to ensure there are clear spending plans in place and that the purpose of the earmarking is in line with Council priorities. The outcome of this exercise will be reported to Members during 2024-25.

4.3.3 The new earmarking agreed at the Council Budget Meeting on 22 February 2024 is summarised below:

- Capital Budget - £2.212m (this is the earmarking created from the release of various reserves outlined at Section 4.4.2)
- Capital Contract Increases - £0.297m
- CHARTS (Culture, Heritage and Arts Assembly) - £0.075m
- Mid Argyll Community Pool - £0.030m
- MacTaggart Leisure Islay - £0.030m
- Screen Machine - £0.028m
- International Eight Metre Association World Cup - £0.010m

4.4 Balances released back to the General Fund

4.4.1 The funds totalling £2.352m that will be un-earmarked are detailed in the paragraphs that follow. Note £2.212m is being redirected to the Capital Budget and £0.140m is being released to the general fund.

4.4.2 Due to pressure on the capital programme, Council agreed on 22 February 2024, that the total of £2.212m released from the undernoted reserves should be directed to the gap in the capital programme :

- Rothesay Academy – Demolition and Waste Disposal - £0.880m
- One Council Property - £0.566m
- Contingent Liability – Capital Project - £0.439m
- Tackling Digital Exclusion - £0.178m
- Island Post - £0.050m
- Levelling up Fund Bids - £0.099m

4.4.3 £0.139m from Investment in Affordable Housing. This earmarked reserve provides cash backed reserves for the loans to registered social landlords and the revised balance of £3.024m reflects the balance on those loans at 31 March 2024.

4.5 General Fund Balance

4.5.1 The General Fund balance at 31 March 2023 was £86.356m. Of this £79.466m was approved by Council to be earmarked for specific purposes. The table at paragraph 4.6 summarises the movement in the earmarked balance to 31 March 2024.

4.5.2 A total of £107.443m is earmarked to be carried forward into 2024-25. The most significant elements of this balance relate to Capital Projects £37.958m, Unspent Budget £18.509m, Unspent Grant £15.786m, Strategic Housing Fund £8.765m and Priorities Investment Fund £4.742m.

4.5.3 The earmarked balances will be monitored throughout the financial year and reported to the Policy and Resources Committee.

4.6 Movement in Earmarked Balances

Earmarking Category	Balance at 31 March 2023 £000	Transfers Between Categories £000	New Earmarking from 2023-24 Outturn £000	New Earmarking Agreed by Council during 2023-24 £000	Actual Spend 2023-24 £000	Released back to General Fund £000	Balance Carried Forward to 2024-25 £000
Strategic Housing Fund	7,247	0	2,575	0	1,057	0	8,765
Investment in Affordable Housing	3,163	0	0	0	0	139	3,024
Capital Projects	16,059	2,327	29,442	2,509	12,379	0	37,958
Lochgilphead and Tarbert Regeneration	1,460	0	0	0	410	0	1,050
Support for Rural Growth Deal	756	0	0	0	215	0	541
Asset Management Investment	2,098	(2,070)	0	0	28	0	0
Piers and Harbours Investment Fund	2,789	0	1,336	0	0	0	4,125
Scottish Government Initiatives	2,834	0	1,219	0	1,274	0	2,779
CHORD	378	0	120	0	89	0	409
DMR Schools	1,394	0	645	0	1,300	0	739
Energy Efficiency Fund	218	0	20	0	0	0	238
Existing Legal Commitments	476	(38)	0	0	0	438	0
Unspent Grant	13,179	5,293	3,528	0	5,937	277	15,786
Unspent Third Party Contribution	265	0	233	0	44	0	454
Previous Council Decision - Other	3,808	0	845	0	513	0	4,140
Redundancy Provision	1,578	0	1,500	0	115	0	2,963
Connect for Success Fund	1,426	0	0	0	745	0	681
One Council Property Team	566	0	0	0	0	566	0
Fleet - Timing Delay	658	0	0	0	174	0	484
Hermitage Park	19	0	37	0	0	0	56
Electric Vehicle Chargers	17	0	0	0	17	0	0
Priorities Investment Fund	0	0	4,742	0	0	0	4,742
COVID-19	5,512	(5,512)	0	0	0	0	0
Unspent Budget	13,566	0	8,690	173	2,989	931	18,509
Totals	79,466	0	54,932	2,682	27,286	2,351	107,443

4.6.1 Within the Actual Spend 2023-24 against the Connect for Success Fund, there was a drawdown of £0.493m which helped balance the revenue budget in relation to an underfunding for the 2023-24 pay award. The funding will come in 2024-25 year so will be reinstated to the earmarked reserve once received.

4.7 Health and Social Care Partnership

4.7.1 There are historic earmarked reserves in relation to Social Work of £0.054m contained within this report (£0.040m against Unspent Third Party Contributions and £0.014m against Scottish Government Initiatives) and can be found in Appendix 4, references 157 and 158.

4.7.2 For any new reserves, CIPFA LASAAC Guidance dictates that any reserves relating to the HSCP should be held as a creditor on the Balance Sheet as money owed to the HSCP from the Council. It should be noted that the balance being held on behalf of the HSCP in this manner is £3.389m.

5. CONCLUSION

5.1 A total of £2.352m of earmarked balances will be released from current earmarkings with £2.212m of this being re-earmarked for Capital Budget, leaving £0.140m being released into the General Fund.

5.2 Services have submitted their new proposed unspent budget earmarked reserves balances for the 2023-24 year-end for consideration by Members together with business cases to support the requests, these proposals total £3.2m. In addition there is a further £41.174m unspent budget earmarking previously approved.

5.3 There are a number of previously approved unspent budget earmarked reserves balances where there are plans to spend in future years. A review of these has been undertaken by Financial Services and is currently being scrutinised by ELT to confirm there is clear justification for these to continue to be earmarked. The outcome of this exercise will be reported to Members during 2024-25.

5.4 There are new balances totalling £10.558m that qualify for automatic carry forward for the Council at the end of 2023-24.

6. IMPLICATIONS

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
6.5.1	Equalities	None
6.5.2	Socio-Economic Duty	None
6.5.3	Islands Duty	None
6.6	Climate Change	None
6.7	Risk	None
6.8	Customer Service	None
6.9	The Rights of the child UNCRC	None

Kirsty Flanagan
Executive Director/Section 95 Officer

Councillor Ross Moreland– Policy Lead for Finance and Commercial Services
4 June 2024

APPENDICES

Appendix 1 – Policy on End of Year Flexibility
Appendix 2.1 – New Unspent Budget Proposals 2023-24 (New Business Cases)
Appendix 2.1a – Business Case – Pay Inflation Contingency
Appendix 2.1b – Business Case – Redundancy Costs
Appendix 2.2 – New Unspent Budget Proposals 2023-24 (Previously Agreed)
Appendix 3 – New Automatic Carry Forward Earmarkings 2023-24
Appendix 4 – Previously Agreed Earmarked Balances

For further information contact Anne Blue, Head of Financial Services
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APPENDIX 1

FINANCIAL SERVICES 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 twelve 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

FINANCIAL SERVICES 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 twelve 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

FINANCIAL SERVICES 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.
 - Hermitage Park. The Hermitage Park regeneration project has a significant investment from the Heritage Lottery Fund (HLF) which has a requirement to have a 10 year Management and Maintenance Plan. This will be partly funded by existing Council revenue budgets but should also be supplemented by any additional income which can be generated from park activities. Part of the HLF conditions are that all income generated by the park should be retained to support the Management and Maintenance Plan and a result of this requirement, any unspent income generated by the park is retained for future years requirements.
 - One Council Property Team. The corporate approach to managing property has been in place since 2018 and historically any surplus above budget will have been absorbed by the Service and ultimately gone to the general fund. This ring-fenced fund for One Council Property will enable investment in the Council's property portfolio to ensure it remains fit for purpose.
 - Fleet - Timing Delay. In 2020-21 year, there was a particular problem with orders not being delivered because of manufacturing issues due to the COVID-19 pandemic. This earmarking allows the value of fleet orders submitted but not delivered due to supplier issues to be automatically earmarked to offset the invoice when the order is received.
 - Electric Vehicle Charging Surplus – the fee was set in order to create a surplus in order to allow future investment in charging points. A new automatic earmarking category is proposed to allow future electronic vehicle charging points to be installed and maintained.
- 3.4 Outwith these twelve situations noted above there will be no automatic carry forward of unspent budget. Any surplus arising from unspent budget within departments/services will be pooled and transferred into the general fund reserve.

4. **PROTOCOL FOR USE OF RESERVES**

- 4.1 There are exceptional circumstances where a proposal to earmark unspent budget may be considered. There is no set timetable for this.
- The Council's level of general reserve contingency must be fully met.

APPENDIX 1

FINANCIAL SERVICES POLICY ON END OF YEAR FLEXIBILITY



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

Kirsty Flanagan
Executive Director /Section 95 Officer
29 May 2024

Ref	Service	Description	New Earmarking	Reason for Carry Forward	Plans for Use	Spending profile		
						Amount Planned to be Spent in 2024/25	Amount Planned to be Spent from 2025/26 onwards	Amount Planned to be Spent from 2026/27 onwards
NON DEPARTMENTAL								
001	Non Departmental	Pay Inflation Contingency	1,700,000	Unspent Budget	Negotiations for the 2024/25 pay award are ongoing but initial discussions suggest it will be beyond the 3% increase currently built into the budget outlook. £1.7m equates to approximately a 1% pay rise therefore providing a contingency at this level is prudent	1,700,000	0	0
002	Non Departmental	Redundancy Costs	1,500,000	Unspent Budget	Given the budget gap over the next 5 years and 61% of our costs being staff costs, redundancy costs are likely to increase and there is a need to provide for possibility of covering those costs.	0	1,500,000	0
			3,200,000			1,700,000	1,500,000	0

Tick One Box	For Information	For Decision Only	For Discussion
		x	

ARGYLL AND BUTE COUNCIL

COUNCIL

REPORT BY EXECUTIVE DIRECTOR KIRSTY FLANAGAN

27 JUNE 2024

PROPOSAL TO EARMARK FUNDS FROM GENERAL FUND RESERVE

PAY CONTINGENCY

1. INTRODUCTION

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

2. DETAIL

2.1 Initiative/Proposal

2.1.1 It is proposed that £1.7m be earmarked from the revenue budget underspend within the Loans Fund in 2023-24 to create a 1% contingency for the pay award.

2.2 Business Case

2.2.1 Negotiations for the 2024-25 pay award are ongoing but the initial offer has been rejected by the Unions.

2.2.2 A 3% pay award has been built into the budget outlook for 2024-25 (2% in future years) and given how negotiations are progressing there is a high likelihood that this will not be sufficient therefore it would be prudent to create a contingency of £1.7m which equates to approximately a 1% pay rise.

2.3 Expenditure Profile

The sum of £1.7m will be spent during 2024-25.

KIRSTY FLANAGAN
S95 OFFICER/EXECUTIVE DIRECTOR

Tick One Box	For Information Only	For Decision Only	For Discussion
		x	

ARGYLL AND BUTE COUNCIL

COUNCIL

REPORT BY EXECUTIVE DIRECTOR KIRSTY FLANAGAN

27 JUNE 2024

PROPOSAL TO EARMARK FUNDS FROM GENERAL FUND RESERVE

REDUNDANCY COSTS

1. INTRODUCTION

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

2. DETAIL

2.1 Initiative/Proposal

2.1.1 It is proposed that £1.5m be earmarked from the revenue budget underspend within the Loans Fund in 2023-24 to provide for possible redundancy costs.

2.2 Business Case

2.2.1 The current reported budget gap in 2025-26 is £8.315m rising to £23.849m over the next 5 years. As approximately 60% of our costs relate to staff it is likely that redundancies will be unavoidable in order to bridge this gap therefore there is a need to provide for associated redundancy costs.

2.2.2 It would be prudent to earmark an additional £1.5m to provide for possible redundancy costs.

2.3 Expenditure Profile

The sum of £1.5m will be spent from 2025/26 onwards.

**KIRSTY FLANAGAN
EXECUTIVE DIRECTOR**

Ref	Service	Description	New Earmarking	Reason for Carry Forward	Plans for Use	Spending profile		
						Amount Planned to be Spent in 2024/25	Amount Planned to be Spent from 2025/26 onwards	Amount Planned to be Spent from 2026/27 onwards
CHIEF EXECUTIVES UNIT								
001	Community Planning	Service Concessions - Priorities Investment Fund (Area Plans)	200,000	Unspent Budget	As agreed by Policy and Resources Committee on 23 October 23 - drawdown of £200,000 from the Priorities Investment Fund to fund two temporary posts and associated costs to produce meaningful area plans	100,000	100,000	0
EXECUTIVE DIRECTOR (DOUGLAS HENDRY)								
002	Commercial Services	Commercial Investment Manager post and specialist consultant technical resource (previously Asset Management Fund)	104,000	Unspent Budget	The Asset Management Fund has been redirected to Capital going forward but the interest for 2023-24 is to be used towards a Commercial Investment Manager Post. This is because funding of £200k from the Asset Management Fund was agreed at ELT in June 22 for the post, along with specialist consultancy and technical resources that will be required to support early projects. Note, the £104k represents the balance of the £200k commitment.	104,000	0	0
EXECUTIVE DIRECTOR (KIRSTY FLANAGAN)								
003	Development and Economic Growth	Service Concessions - Priorities Investment Fund (Project Officer for Housing Emergency)	200,000	Unspent Budget	As agreed by Policy and Resources Committee on 15 February 2024 - drawdown of £200,000 from the Priorities Investment Fund to fund a Project Officer to assist in accelerating the work of the Housing Emergency.	70,000	130,000	0
004	Financial Services	Revenue and Benefits BPR - extra staff to implement savings targets	86,955	Unspent Budget	On 23 February 2023, the Council agreed to the implementation of savings option FIS2324-002 in relation to the Revenue and Benefits - Income Generation and Business Process Review. This included an extra 4 FTE of staff. Delays in recruitment have caused slippage in the allocated budget for these posts.	86,955	0	0
005	Financial Services	Scotland Loves Local	57,453	Unspent Budget	As agreed by Council 22 February 24, a £57,453 underspend from the Scotland Loves Local scheme to be allocated to support measures to help with the costs of living by funding member organisations of the Community Food Forum, ALI Energy, Argyll and Bute Citizens Advice Bureau and Bute Advice Centre, with detailed proposals to be agreed by the Executive Director with responsibility for Finance, in consultation with the Leader, Depute Leader and Leader of the Largest Opposition Group. Details of the agreed spend are to be reported to elected members.	57,453	0	0
006	Roads & Infrastructure	Service Concessions - Biodegradable Municipal Waste (BMW) Ban	3,500,000	Unspent Budget	As agreed at Council meeting 23 February 2023 - Ensuring Argyll and Bute is able to better address the challenges faced by a remote/rural/ island region in complying with the forthcoming national BMW ban.	0	3,500,000	0
007	Roads & Infrastructure	Service Concessions - Priorities Investment Fund (Strategic Development Framework)	450,000	Unspent Budget	As agreed by Policy and Resources Committee on 15 February 2024 - drawdown of £450,000 to procure consultancy support to assist in driving forward the Strategic Development Frameworks.	225,000	225,000	0
008	Roads and Infrastructure Services	Weather Incident costs not covered by Bellwin claim.	198,000	Unspent Budget	£839k was set aside at budget meeting in February 2024 as part of the unallocated general fund balance workings to cover the weather incident costs not covered by the Bellwin Claim. As £641k was utilised during 23-24, the balance of £0.198m is being earmarked for costs expected in 24-25.	198,000	0	0
NON DEPARTMENTAL								

Ref	Service	Description	New Earmarking	Reason for Carry Forward	Plans for Use	Spending profile		
						Amount Planned to be Spent in 2024/25	Amount Planned to be Spent from 2025/26 onwards	Amount Planned to be Spent from 2026/27 onwards
009	Non Departmental	Service Concessions - Learning Estate Investment Strategy	8,000,000	Unspent Budget	As agreed at Council meeting 23 February 2023 - Signalling council's commitment to working in partnership to secure new schools for Argyll and Bute, through substantial investment to support future-proofing of Argyll and Bute's schools estate.	0	8,000,000	0
010	Non Departmental	Service Concessions - Replace previous loans fund principal repayment holiday	5,400,000	Unspent Budget	As agreed at Council meeting 23 February 2023 - The one-off retrospective benefit will be used to replace exercising the principal repayment holiday that was previously agreed by Council.	5,400,000	0	0
011	Non Departmental	Service Concessions - Rothesay Pavilion	4,772,000	Unspent Budget	As agreed at Council meeting 23 February 2023 - Building on previous commitments to securing a future for this building of international, national and local significance with additional contribution to the overall funding target which requires collective action; helping project to progress towards success with funding that supports completion of certain work stages and securing wind/watertight status.	0	4,772,000	0
012	Non Departmental	Service Concessions - Priorities Investment Fund	4,742,000	Unspent Budget	As agreed at Council meeting 23 February 2023 - Safeguarding future investment in Priorities for Argyll and Bute by making long-term use of service concession gain to establish dedicated fund to lever in, secure and support key strategic investments in this year and future years.	0	4,742,000	0
013	Non Departmental	Service Concessions - Roads Investment to Capital	3,546,000	Unspent Budget	As agreed at Council meeting 23 February 2023 - Augmenting overall allocation for roads repair and maintenance programme with additional funds to bring up to £8m total investment for 2024/25.	0	3,546,000	0
014	Non Departmental	Funding Gap in Capital Programme	2,619,000	Unspent Budget	Funding agreed as part of the Loans Fund Review towards the Funding Gap in Capital Programme	2,619,000	0	0
015	Non Departmental	Significant Strategic Change Projects	2,157,000	Unspent Budget	Funding agreed as part of the Loans Fund Review for Significant Strategic Change Projects	2,157,000	0	0
016	Non Departmental	Service Concessions - Capital Projects Inflation Pressures	2,000,000	Unspent Budget	As agreed at Council meeting 23 February 2023 -Boosting resilience of Capital Programme and providing added support as required for key capital/infrastructure projects.	0	2,000,000	0
017	Non Departmental	Service Concessions - Priorities Investment Fund (Capital Programme)	1,028,000	Unspent Budget	As agreed by Council on 22 February 2024- transfer of £1,028,000 from the Priorities Investment Fund to the Capital plan		1,028,000	0
018	Non Departmental	Service Concessions - New refuse collection vehicles	700,000	Unspent Budget	As agreed at Council meeting 23 February 2023 - Enhancing waste and recycling uplift arrangements through placing orders for new refuse vehicles.	700,000	0	0
019	Non Departmental	Service Concessions - Climate Change	640,000	Unspent Budget	As agreed at Council meeting 23 February 2023 - Continuing our track record of investing in climate change with funding to further enhance school estate climate change measures, with allocations for primary and secondary schools across the area in Campbeltown, Dunoon, Helensburgh, Lochgilphead, Oban and Rothesay.	0	640,000	0
020	Non Departmental	Treasury Gain	294,000	Unspent Budget	To fund one off operational saving 202425 003 as agreed by Council when setting 2024/25 budget in February 2024.	294,000	0	0

Ref	Service	Description	New Earmarking	Reason for Carry Forward	Plans for Use	Spending profile		
						Amount Planned to be Spent in 2024/25	Amount Planned to be Spent from 2025/26 onwards	Amount Planned to be Spent from 2026/27 onwards
021	Non Departmental	Service Concessions - New Jet Patcher Vehicle	250,000	Unspent Budget	As agreed at Council meeting 23 February 2023 - Complementing multi-million pound capital investment in roads repair and maintenance with new jet patcher order to support delivery of programme.	250,000	0	0
022	Non Departmental	Service Concessions - New Road Marking Vehicle	230,000	Unspent Budget	As agreed at Council meeting 23 February 2023 - Completing suite of investments in new fleet procurement, to support delivery of roads repair and maintenance programme, with order for additional road marking vehicle.	0	230,000	0
41,174,408						12,261,408	28,913,000	0

Ref	Service	Description	New Earmarking	Reason for Carry Forward	Plans for Use	Spending profile		
						Amount Planned to be Spent in 2024/25	Amount Planned to be Spent from 2025/26 onwards	Amount Planned to be Spent from 2026/27 onwards
CHIEF EXECUTIVES UNIT								
001	Community Planning	Gaelic Development	7,736	Unspent Grant	To fund Gaelic specific work and project work of the Community Planning Partnership including the development of the new 10 year Outcome Improvement Plan	7,736		
EXECUTIVE DIRECTOR (DOUGLAS HENDRY)								
002	Commercial Services	Energy Efficiency Fund	20,000	Energy Efficiency Fund	Additional funds from over recovery of Renewable Energy Income. The CEEF funding will help fund further renewable energy projects.	20,000		
003	Commercial Services	Free Sanitary Provision Scheme	7,114	Unspent Grant	To fund the continued implementation of the scheme through increased provision of reusable products, improved provision in rural communities by working in partnership with Education and improving the storage of products in toilets so that they are more readily available. A dedicated officer was appointed in November 2022 to develop the scheme and increase provision across Argyll and Bute including a postage facility.	7,114		
004	Education	100 Day Promise - Increase Teacher and Pupil Support Assistant Numbers	732,164	Scottish Government Initiatives	Scottish Government initiative to increase the number of teachers and support assistants in schools. Required to fund teachers to end of academic year.	732,164		
005	Education	DSM - Devolved School Management Scheme	644,837	DMR Schools	To be spent in accordance with DSM regulations.	644,837		
006	Education	Early Learning and Childcare - 1140 Hours (2023/24)	603,977	Unspent Grant	Continued provision of high quality early learning and childcare experiences to children eligible for 1140 hours, in accordance with Funding Follows the Child and the associated National Standard.	603,977		
007	Education	Expansion of Universal Free School Meals	395,985	Scottish Government Initiatives	To support the continued phased implementation of Universal Free School Meals for Primary children.	395,985		
008	Education	Pupil Equity Fund Carry Forward	303,820	Unspent Grant	To provide targeted support for children and young people affected by poverty to achieve their full potential. Funding is used over the academic year.	303,820		
009	Education	Strategic Equity Fund	94,712	Unspent Grant	Strategic Equity Funding must provide targeted support for children and young people (and their families if appropriate) affected by poverty to achieve their full potential, focusing on targeted improvement activity in literacy, numeracy and health and wellbeing. The Strategic Equity Fund Spending Plan will enhance staffing, provide teacher cover and support to schools not in receipt of PEF funding, to be spent by the end of the 2024-25 academic year.	94,712		
010	Education	Scottish Milk and Healthy Snack Scheme (SMHSS)	68,061	Unspent Grant	The Scottish Milk and Healthy Snack Scheme funds a daily portion of plain fresh cow's milk (or specified alternative) and a healthy snack (fruit or vegetables) for pre-school children spending 2 hours or more in the care of a regulated day care provider and/or childminders that has registered for the Scheme. The unspent grant from 2023/24 will contribute towards the cost of the scheme in 2024/25.	68,061		

Ref	Service	Description	New Earmarking	Reason for Carry Forward	Plans for Use	Spending profile		
						Amount Planned to be Spent in 2024/25	Amount Planned to be Spent from 2025/26 onwards	Amount Planned to be Spent from 2026/27 onwards
011	Education	EDU - Music Instructors	36,094	Scottish Government Initiatives	Scottish Government Initiative to support music tuition. Unspent amount designated for expansion of the service within the 2023-24 academic year.	36,094		
012	Education	Access to Counsellors in Schools	35,769	Scottish Government Initiatives	Government initiative to support delivery of the access to school counselling service, in line with the commitment set out in Programme for Government. The delivery of the service will enable children and young people to be supported with issues affecting their mental health and wellbeing.	35,769		
013	Education	Youth Music Initiative	34,348	Unspent Grant	To fund YMI projects across the remainder of the academic year 2023/24.	34,348		
014	Education	Training of Support Staff in Schools	12,000	Scottish Government Initiatives	To fund training of support staff in schools in light of the findings of the Behaviour in Scottish Schools Research 2023	12,000		
015	Education	Planet Youth Funding	4,350	Unspent Grant	Balance of 23-24 grant funding to be used for drama production within schools taking place in September 2024.	4,350		
016	Education	EDU - Support Fund for Service Children	3,557	Unspent Grant	This grant is provided by the Armed Forces Covenant Trust and will be used to provide continuing support and resources for Service Children within the Helensburgh and Lomond Area in academic year 23-24.	3,557		
017	Education	Play on Pedals	1,584	Unspent Grant	Unspent Play On Pedals grant to allow the procurement of a fleet of cycles and helmets to support delivery across up to 19 nurseries, as well as other equipment and maintenance.	1,584		
018	Education	Food for Thought	1,203	Unspent Grant	Ardrishaig Primary £800 and Gigha Primary & ELC £403 have orders pending and plans for the remaining balance of the Food for Thought Grant. Will be spent in 2024-25	1,203		
019	Education	Developing The Young Workforce	598	Unspent Grant	The Developing the Young Workforce Grant claim had to be made in advance and at the end of the financial year there was surplus of £598 which requires to be carried forward.	598		
020	Education	Transport for 'Smoke Free Me' Drama Production	0	Unspent Third Party Contribution	NHS funding contribution towards the cost of school transport for pupils attending the Smoke Free Me drama production which was delivered across Argyll and Bute.	0		
021	Legal & Regulatory Support	Meridian BCMS (Business Continuity Management System)	57,176	Previous Council Decision - Other	Meridian BCMS (Business Continuity Management System) For period covering: 19th February 2024 – 18th February 2027 Civil Contingencies System, this earmarking will be used over the next 6 years for maintenance costs for Meridian BCMS	19,800	19,800	17,576
022	Legal & Regulatory Support	LRS - Housing Services - Welfare Rights	43,760	Unspent Grant	Grant agreement between the Improvement Service and Argyll and Bute Council for participation in the Welfare Advice and Health Partnerships- 'Test and Learn' Programme	43,760		
EXECUTIVE DIRECTOR (KIRSTY FLANAGAN)								
023	Customer Support Services	Bord na Gaidhlig	12,800	Unspent Grant	Grant funding from Bord na Gaidhlig. Ongoing spend ad hoc to deliver on commitments in the Gaelic Language Plan. Grant income from GLAIF continues to be added to this total and then paid out to projects.	0	0	12,800
024	Development & Economic Growth	Coastal Communities Fund (Crown Estates)	838,000	Unspent Grant	2023-24 grant funding for Coastal Communities Fund (Crown Estates).	0	838,000	0

Ref	Service	Description	New Earmarking	Reason for Carry Forward	Plans for Use	Spending profile		
						Amount Planned to be Spent in 2024/25	Amount Planned to be Spent from 2025/26 onwards	Amount Planned to be Spent from 2026/27 onwards
025	Development & Economic Growth	Scottish Government Islands Programme	646,045	Unspent Grant	2023-24 grant funding for Scottish Govt Islands Programme.	646,045	0	0
026	Development & Economic Growth	Place based investment programme	407,741	Unspent Grant	2023-24 grant funding for Place Based Investment Programme.	407,741	0	0
027	Development & Economic Growth	UK Shared Prosperity Fund (UKSPF)	294,440	Unspent Grant	2023-24 grant funding for UK Shared Prosperity Fund (UKSPF).	294,440	0	0
028	Development & Economic Growth	Short Term Lets	232,604	Unspent Third Party Contribution	These monies are to fund the STL licensing scheme until the renewal period of 27/28 as the majority for the licences will have renewal dates of 2027. There will also be ongoing staffing costs, maintenance fees for ICT systems and ongoing fees associated with short-term let licensing. Income from the scheme is intended to be directed to delivering the licensing scheme	0	0	232,604
029	Development & Economic Growth	Rothsay Pavilion	120,596	CHORD	Build up a provision towards future Council commitment to provide up to £150,000 per annum running costs for Rothsay Pavilion.	0	0	120,596
030	Development & Economic Growth	Island Skills and Repopulation	8,953	Unspent Grant	2023-24 grant funding for Island Skills and Repopulation	8,953	0	0
031	Financial Services	FIS - BEIS Energy Grants	27,590	Unspent Grant	Grant monies which would have to be repaid if not utilised for intended purpose, Additional staff to cover pressures of administering double charge of council tax in 2nd homes £28k	27,590		
032	Roads and Infrastructure Services	Piers and Harbours Investment Fund	1,335,720	Piers and Harbours Investment Fund	Income from P&H to be used to pay of Prudential Borrowing costs for Harbour Investment Programme.			1,335,720
033	Roads and Infrastructure Services	Hermitage Park	37,445	Hermitage Park	The Hermitage Park regeneration project has a significant investment from the Heritage Lottery Fund (HLF) which has a requirement to have a 10 year Management and Maintenance Plan. This will be partly funded by existing Council revenue budgets but should also be supplemented by any additional income which can be generated from park activities. Part of the HLF conditions are that all income generated by the park should be retained to support the Management and Maintenance Plan and a result of this requirement, any unspent income generated by the park is retained for future years requirements.	0	11,858	25,587
NON DEPARTMENTAL								
034	Non Departmental	Strategic Housing Fund	2,575,067	Strategic Housing Fund	Strategic Housing Fund. Council tax collected during 2023-24 from the second homes discount on properties. Requires to be earmarked as part of the Strategic Housing Fund balance.			2,575,067
035	Non Departmental	Oban TIF	787,620	Previous Council Decision - Other	Will be used to fund the TIF Programme office for a further 3 years as well as the programme office for Rural Growth Deal beyond the funding that was agreed at Council for this in February 2021.			787,620
036	Other Operating Income and Expenditure	Educational Support to Ukrainian Children and Young People	124,491	Unspent Grant	This funding will be used to provide childcare and education support to Ukrainian children and young people.	124,491		
			10,557,957			4,580,729	869,658	5,107,570

Previously Agreed Earmarked Balances

Appendix 4

Ref	Service	Description	Amount Earmarked at 31 March 2023	Actual Spend 2023/24	Funds Unearmarked	New Earmarking Agreed by Council During 2023/24	Closing Balance at 31 March 2024	Reason for Carry Forward	Plans for Use	Spending profile		
										Amount Planned to be Spent in 2024/25	Amount Planned to be Spent in 2025/26	Amount Planned to be Spent from 2026/27 onwards
		Completed projects during 2023/24	1,771,000	1,771,000			0	Capital Projects		0	0	0
		Completed projects during 2023/24	51,371	51,371			0	Unspent Grant		0	0	0
		Completed projects during 2023/24	1,129,677	1,129,677			0	DMR Schools		0	0	0
		Completed projects during 2023/24	16,560	16,560			0	Electric Vehicle Charging Surplus		0	0	0
		Completed projects during 2023/24	91,461	91,461			0	Previous Council Decision		0	0	0
		Completed projects during 2023/24	1,495,000	1,495,000			0	Previous Council Decision - Other		0	0	0
		Completed projects during 2023/24	1,028,668	1,028,668			0	Scottish Government Initiatives		0	0	0
		Completed projects during 2023/24	1,464,802	1,464,802			0	Unspent Budget		0	0	0
		Completed projects during 2023/24	900,181	900,181			0	Unspent Grant		0	0	0
CHIEF EXECUTIVE'S UNIT												
001	Community Planning	NHS Highland and other CPP Partners Contribution Towards the CPP Running and Project Costs	113,368	30,000			83,368	Unspent Third Party Contribution	Will be deployed as required in the day-to-day running of the Community Planning Partnership's operations.	83,368	0	0
002	Community Planning	Community Planning - temp post to support communities	55,000	0			55,000	Unspent Grant	Post relating to the supporting communities fund, will be used in 2024-25	55,000	0	0
003	Community Planning	Covid impacts – support to communities'	49,147	21,221			27,926	Unspent Grant	Funding provided in relation to the Local Self-isolation Assistance Service. The Community Planning and Development Team will work with community groups to support their community response and resiliency to Test and Protect and the longer term impacts of COVID-19 on local community organisations.	27,926	0	0
004	Community Planning	Gaelic Development	19,754	0			19,754	Unspent Grant	To fund Gaelic specific work and project work of the Community Planning Partnership including the development of the new 10 year Outcome Improvement Plan.	19,754	0	0
005	Community Planning	Recovered unspent third sector grant funding.	10,846	7,909			2,937	Previous Council Decision - Other	To be distributed through the Supporting Communities Fund for communities based projects across Argyll and Bute.	2,937	0	0
006	Community Planning	Communities and Partnership Team	8,855	0			8,855	Unspent Budget	The funds have originated from externally sourced income due to an employee being seconded to the Scottish Community Development Centre (SCDC). The funds will be used to support the team in relation to meeting its priorities of Building Back Better (Communities), Climate Change and the review of the Argyll and Bute Outcome Improvement Plan.	8,855	0	0
EXECUTIVE DIRECTOR DOUGLAS HENDRY												
007	Across Services / Commercial Services	Information Management (Estates Survey Work)	12,697	0			12,697	Unspent Budget	To support a number of initiatives in respect of improving the Council's information management in line with the transformation agenda and increasing the pace of change as outlined in the BV Review. The planned initiatives include: Estates Survey work E122k, Digitalisation of Title Deeds E92k, document management and workflow system for Planning, Building Standards and Environmental Health E77k and a balance of funding to explore information management solutions in a strategic and coherent way E209k. This balance relates to Estates Survey Work. Having a procured supplier to provide floor plans at short notice is required to be able to react quickly to requests. If this isn't available Estates would need to go through the procurement process again which would delay any projects by several months. There isn't a detailed plan to use this resource it is more about being able to react quickly and not delay projects.	12,697	0	0
008	Across Services / Education	Digital Projects (Supply Staff Booking System)	25,100	9,900			15,200	Unspent Budget	To deliver a number of Digital Service Transformation Projects with a commitment of E0.035m towards a Supply Staff Booking system. Phase 1 of the project is nearing completion.	9,900	5,300	0

Ref	Service	Description	Amount Earmarked at 31 March 2023	Actual Spend 2023/24	Funds Unearmarked	New Earmarking Agreed by Council During 2023/24	Closing Balance at 31 March 2024	Reason for Carry Forward	Plans for Use	Amount Planned to be Spent in 2024/25	Amount Planned to be Spent in 2025/26	Amount Planned to be Spent from 2026/27 onwards
009	Commercial Services	Rothesay Academy - Demolition and Waste Disposal	953,875	73,655	880,220		0	Unspent Budget	Since Rothesay Academy was vacated over 15 years ago no site clearance has taken place and there are potential Health and Safety and insurance cover implications due to deterioration of the building. £55,000 earmarking has allowed clearance of remaining materials and debris. Also £840,000 to fund estimated future costs of demolition (subject to removal of listed status) to be added to an existing earmarking. There are potential Health and Safety and insurance cover implications due to deterioration of the building. Balance of earmarking being released towards Capital Budget pressures.	0	0	0
010	Commercial Services	Rothesay Pavilion Charity	750,000	0			750,000	Previous Council Decision	Agreed at Council meeting February 2020, £750k additional revenue support subject to conditions which seek to minimise the risk to the Council as far as is reasonably practicable including requirement for adequate business and financial management and regular reporting by RPC. This funding is to support Rothesay Pavilion Charity in the first 2 years of the building being operational.	0	750,000	0
011	Commercial Services	One Council Property	565,971	0	565,971		0	One Council Property Team	It was agreed in 2020/21 to retain revenue generated from commercial activity in One Council Property for future investment across the Council's property portfolio to ensure it remains fit for purpose.	0	0	0
012	Commercial Services	Climate Change Programme	500,000	50,000			450,000	Previous Council Decision	At the Council Budget meeting on 24 February 2022, the Council committed to additional investments with £0.500m for Climate Change, building on previous £1.1m investments, including projects within Argyll and Bute's schools. Expenditure in 23/24, draw down in 24/25.	450,000	0	0
013	Commercial Services	Contingent Liability - Capital Project	438,691	0	438,691		0	Existing Legal Commitments	There is a contingent liability in respect of Helensburgh capital projects with future costs expected for fees relative to court proceedings and remedial works required to be carried out, the extent of which are still unknown.	0	0	0
014	Commercial Services	Rothesay Pavilion Essential repairs	306,400	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.	0	306,400	0
015	Commercial Services	Energy Efficiency Fund	218,351	0			218,351	Energy Efficiency Fund	The Central Energy Efficiency Fund (CEEF) was launched by SG in 2004 to support the delivery of energy efficiency and renewable energy measures. The original allocation of funding was £286k and part of the stipulation of the funding was that any savings from energy efficiencies were reinvested into the fund 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. Projects expected to commence in 24-25 are Drainage Adaptations, Water Efficiency Works within PCs and Schools and Remote Energy Monitoring Systems.	218,351	0	0
016	Commercial Services	Estates - NDR Revaluation Appeals	84,688	24,750			59,938	Unspent Budget	The Council agreed to make provision to meet the cost of appealing Non Domestic Rates (NDR) revaluations which were imposed from April 2017. The remaining funds were carried forward to the 2023/24 revaluation cycle however a recent change in position by the Scottish Government may restrict the appeals which can be made. This is still under discussion and Gerald Eve Surveyors have been appointed as specialist advisers on this matter, who are progressing 2023-26 appeals. In the event that appeals are limited there may be an opportunity to utilise Gerald Eve for more general valuation advice subject to Procurement approval.	29,969	29,969	0
017	Commercial Services	Site Investigation Works	21,013	0			21,013	Unspent Budget	For Site Investigation works in relation to Tweeddale Street Car Park and Oban Airport Business Park, exploring commercial opportunities to develop the sites and raise revenue income for Argyll and Bute Council. HUB North were instructed to procure contractors to undertake the site investigations these are now complete. The remainder of the budget is intended to be utilised for other site investigation and pre-development works to further develop commercial opportunities across the council area.	21,013	0	0
018	Commercial Services	Mid Argyll Community Pool	0	0		30,000	30,000	Unspent Budget	At the Council Budget meeting on 22 February 2024, the Council committed to a one-off investment of £0.030m to Mid Argyll Community Pool in response to an external funding request.	30,000	0	0
019	Commercial Services	MacTaggart Leisure Islay	0	0		30,000	30,000	Unspent Budget	At the Council Budget meeting on 22 February 2024, the Council committed to a one-off investment of £0.030m to MacTaggart Leisure, Islay in response to an external funding request.	30,000	0	0
020	Education	EDU - Early Learning & Childcare - 1140 Hours Expansion	5,531,378	1,396,358			4,135,020	Unspent Grant	The funds will be utilised to improve and expand 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. There is a detailed plan of spend which has been shared with S95 officer and Head of Finance. The Scottish Government were happy for us to move ahead with plan instead of losing funding. For 2024-25 the ring fencing has been removed, however the wording of the letter states funds must still be used for Early Years.	1,769,739	2,365,281	0

Ref	Service	Description	Amount Earmarked at 31 March 2023	Actual Spend 2023/24	Funds Unearmarked	New Earmarking Agreed by Council During 2023/24	Closing Balance at 31 March 2024	Reason for Carry Forward	Plans for Use	Amount Planned to be Spent in 2024/25	Amount Planned to be Spent in 2025/26	Amount Planned to be Spent from 2026/27 onwards
021	Education	ASN Review	1,255,000	0			1,255,000	Unspent Budget	To fund capital costs of ASN adaptations as part of ASN Review to increase equity of provision across Argyll and Bute. This will be subject to a business case as part of the wider ASN review. Update: Business case now approved and working group set up with quotes for works being carried out Jan 2024.	1,255,000	0	0
022	Education	Provision for Learning Estate Investment Programme	1,000,000	0			1,000,000	Previous Council Decision	At the Council Budget meeting on 24 February 2022, the Council committed to additional investments - £1m to help safeguard and support future learning for Argyll and Bute's Learning Estate Investment programme. Update: The LEIP funding bid was approved by SG late 2023. Council approval granted at 25th April 2024 meeting to commence business case, undertake engagement exercises and site selection process.	1,000,000	0	0
023	Education	Expansion of Universal Free School Meals	876,208	43,530			832,678	Scottish Government Initiatives	To support the continued phased implementation of Universal Free School Meals for Primary children.	0	832,678	0
024	Education	Reduced Teacher Staffing Costs - Strike Action	800,000	0			800,000	Unspent Budget	To fund one off savings in 2024-25 from the underspend in staffing from strike action.	800,000	0	0
025	Education	Logistics Funding - Safe Opening of Schools	699,036	199,036			500,000	Unspent Grant	Scottish Government funding to ensure the safe opening and operation of schools. Includes transport, PPE, cleaning, ventilation and expansion of estate. It is likely that any unused balances would have to be returned to the Scottish Government. Window replacement programme in schools with windows that do not open, this will improve ventilation. £500k to fund one off savings 2024-25.	500,000	0	0
026	Education	Pupil Equity Fund Carry Forward	565,097	558,701			6,396	Unspent Grant	To provide targeted support for children and young people affected by poverty to achieve their full potential. Funding is used over the academic year.	6,396	0	0
027	Education	Additional Support Needs - Additional Support for Learning Project	510,142	202,274			307,868	Scottish Government Initiatives	Government initiative to support the provision of support staff in schools as part of 'Support for Additional Support for Learning Implementation'. The funding will be used to supplement the ASN Assistants budget 24-25 by funding additional support need hours required due to a lack of local specialist provision in some areas, as well as for vital training for visual and hearing impairment specialists which a significant number of Argyll and Bute's children require.	307,868	0	0
028	Education	Additional Teaching/Support in Schools/Digital Devices/Family Home Learning Support Fund - £45m Grant	421,198	70,024			351,174	Unspent Grant	Continuation of funding for additional staffing, teachers, support staff, additional devices for pupils and additional family/home learning programmes.	42,552	308,622	0
029	Education	Access to Counsellors in Schools	339,482	0			339,482	Scottish Government Initiatives	Government initiative to support delivery of the access to school counselling service, in line with the commitment set out in Programme for Government. The delivery of the service will enable children and young people to be supported with issues affecting their mental health and wellbeing. The service is currently seeking the views of head teachers around the need for increased counselling for under 10s. Service is also engaged in multi-agency discussions around the development of a single point of access and the School Counselling monies will help support the development of this in collaboration with HSCP.	339,482	0	0
030	Education	21-22 Unspent Budget within DSM Earmarkings	264,037	170,743			93,294	DMR Schools	Additional unspent budget earmarkings included within 21-22 DSM balance. Remaining balance will fund ASN adaptations and Lead Teacher/Virtual Head Teacher post.	93,294	0	0
031	Education	(2023 Digital Projects) School WiFi Upgrades	200,000	33,076			166,924	Unspent Budget	To extend WiFi coverage within school settings through the purchase of additional hardware such as access points, switches and other networking hardware. This will result in more flexible learning spaces and support the growing number of devices within schools. Project now underway and if budget not fully utilised it is hoped that the balance could be diverted to assist with Capital costs of Education Network Paper.	166,924	0	0
032	Education	Education to Support Young People	191,042	136,225			54,817	Unspent Grant	As agreed at the Council Meeting on 25 February 2021 with an original allocation of £0.600m. Agreed to fund a package of measures to boost the wellbeing and build back the resilience of young people, in particular those most vulnerable, following the Covid-19 pandemic, including counselling and increased provision of childcare for children under three. Remaining balance is funding a teaching post, an outreach worker and training to support schools in 24-25.	54,817	0	0
033	Education	Education Transformation Fund	146,579	1,942			144,637	Unspent Budget	At the Council meeting on 27 February 2020, it was agreed to input £400k into Education Digital Learning. The additional funds have been spent in 20/21, 21/22 and 22/23 as part of the ongoing transformation work in the Education service, focussing on digital and virtual learning technology and the development of learning clusters.	0	144,637	0
034	Education	MCR Pathways Pilot	80,000	0			80,000	Unspent Budget	Funding to support implementation of MCR Pathways mentoring programme within three secondary schools for 2023-24 academic year. Funding will allow the employment of a dedicated Co-ordinator within each setting to develop and implement the programme which is designed to benefit care experienced and other disadvantaged pupils through targeted mentoring support.	80,000	0	0

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035	Education	Scottish Government Initiatives: Developing the Young Workforce GIRFEC Languages 1+2	37,478	0			37,478	Scottish Government Initiatives	Developing the Young Workforce: Developing an Argyll and 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.	0	37,478	0
036	Education	Scottish Attainment Challenge - Care Experienced CYP Funding	34,541	20,660			13,881	Unspent Grant	To provide targeted support for care experienced children and young people to achieve their full potential. The balance funds a Virtual Head Teacher and Health and Wellbeing Family Support Workers. Earmarked funding is allowing the Virtual HT to create impact both within Education but also to drive forward work around The Promise across partners and other services.	13,881	0	0
037	Education	Gaelic Specific Grant / Languages 1+2	30,000	0			30,000	Unspent Budget	Gaelic Specific Grant £30k - This earmarking refers to the Council contribution towards the Gaelic grant for 22-23 and will fund the costs of Gaelic Language Principal Teacher in 24-25 academic year.	30,000	0	0
038	Education	(2023 Digital Projects) Cashless Catering	30,000	0			30,000	Unspent Budget	To support the ongoing implementation of the new cashless catering system during the testing and roll out phase.	10,000	20,000	0
039	Education	Languages 1 + 2	28,056	0			28,056	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 and will fund the costs of Gaelic Language Principal Teacher in 24-25 academic year.	0	28,056	0
040	Education	Schools ADP Grant	19,000	0			19,000	Unspent Grant	Providing social and emotional support to pupils who are affected by drugs and alcohol. Funding previously provided by NHS for ADP work - we now have agreement from them to use the funding towards the Planet Youth project which will be opened up to secondary schools in 2024-25.	19,000	0	0
041	Education	Bord Na Gaidhlig - Parental/Community Gaelic Upskilling Project	12,720	0			12,720	Unspent Third Party Contribution	This funding was used for Gaelic Classes and Support being delivered in the academic year 21/22. An issue with invoicing at the supplier end has delayed the payment for this project and discussions are ongoing between the service and the supplier to resolve. A new invoice has been requested by the end of 23/24. If there is an underspend, the balance of grant will be returned or utilised for something else if permitted.	12,720	0	0
042	Education	Skype for Business for Education / Digital Projects (Skype for Business)	10,000	0			10,000	Unspent Budget	To fund the initial capital costs for the implementation of Skype for Business for Education. This will bring the Education service in line with other council departments and will improve staff collaboration and modernise school telephony to deliver the service more efficiently and cost effectively.	0	10,000	0
043	Education	Transport for 'Smoke Free Me' Drama Production	2,000	1,395			605	Unspent Third Party Contribution	NHS funding contribution towards the cost of school transport for pupils attending the Smoke Free Me drama production which was delivered across Argyll and Bute. Balance to be put towards Sept 2024 production.	605	0	0
044	Education	Education Learning Estate Condition Surveys	1,815	0			1,815	Unspent Budget	To fund the delivery of School Core Facts (SCF) compliant Condition Surveys for prioritised School Buildings.	1,815	0	0
045	Education	COVID 19 - CO2 Monitors	97	0	97		0	Unspent Grant	To continue the work of providing CO2 monitoring in schools and day care settings to mitigate against the risks of airborne transmission of COVID-19.	0	0	0
046	Legal and Regulatory Support	Education Purchasing Officers	210,000	0			210,000	Unspent Budget	The earmarked funds will be used to fund an education purchasing team within the Procurement Service for two years. The team will embed good procurement practice, train headteachers on current procurement process requirements, develop spend plans that evidence best value.	168,000	42,000	0
047	Legal and Regulatory Support	Welfare Rights Support	131,634	64,906			66,728	Unspent Grant	As agreed at the Council Meeting on 25 February 2021 - an allocation of £0.172m. As part of our focus on Improving Opportunities for People and Communities, agrees to provide additional resources to proactively support people experiencing poverty and hardship, by investing in two additional Welfare Rights support staff for two years.	66,728	0	0
048	Legal and Regulatory Support	(2023 Digital Projects) Replacement of Council Chambers Online Meeting Equipment	130,000	79,929			50,071	Unspent Budget	Current online meeting system is less than resilient and has failed on a number of occasions, leading to issues at strategic committees. A condition assessment by the incumbent maintenance contractor has highlighted that the current equipment is now at end of life and unsupportable due to the obsolescence of the system. Discussions with ICT have taken place to identify a simpler more robust solution to be procured. NUWAY system and maintenance, system installed, ongoing maintenance contract to 2030	5,353	44,718	0

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049	Legal and Regulatory Support	CCTV Maintenance	99,570	4,239			95,331	Unspent Grant	Maintenance of CCTV systems. Funds transferred from external bodies (Police Scotland) to maintain systems for future years Council Decision of 20 Sept 2007. Merged with funds from Community Safety Partnership to be used for Community Safety Partnership purposes.	47,500	47,831	0
050	Legal and Regulatory Support	Information Management (Digitalisation of Title Deeds)	92,000	0			92,000	Unspent Budget	To support a number of initiatives in respect of improving the Council's information management in line with the transformation agenda and increasing the pace of change as outlined in the BV Review. The planned initiatives include: Estates Survey work £122k, Digitalisation of Title Deeds £92k (delay on spending due to COVID-19), document management and workflow system for Planning, Building Standards and Environmental Health £77k and a balance of funding to explore information management solutions in a strategic and coherent way £20k	92,000	0	0
051	Legal and Regulatory Support	Councillor IT Equipment	44,557	0			44,557	Unspent Budget	There is currently no budget for the provision and renewal of IT equipment for members. The earmarking identifies a resource to utilise spend for that purpose to ensure that members have continued support in maintaining and replacing vital IT equipment.	22,000	22,557	0
052	Legal and Regulatory Support	Digital Projects: Hybrid Council meetings	43,302	0			43,302	Unspent Budget	The funding will be used to maintain the ICT equipment used to support the provision of on-line and hybrid Council meetings. Will be used to fund Public-1 licence over 3 years - for livestreaming Council meetings.	11,639	31,663	0
053	Legal and Regulatory Support	Debt Counselling & Welfare Rights	21,452	0			21,452	Unspent Budget	To meet the cost of a Debt Counselling and Welfare Rights Management System.	5,265	16,187	0
054	Non Departmental / Legal and Regulatory Services	Community Resilience Fund	76,447	4,448			71,999	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. Used to cover the costs of emergency phone lines and a contract with Aggreko for generators if required in an Emergency Planning/Civil contingencies incident. These costs amount to approximately £5k per year.	5,000	66,999	0
EXECUTIVE DIRECTOR KIRSTY FLANAGAN												
055	Across Services / Customer Support Services	Digital Projects (Increase in Schools Bandwidth)	63,455	0	0		63,455	Unspent Budget	To complete one of a number of Digital Service Transformation projects with a commitment of £0.064m to increase Schools Bandwidth.	63,455	0	0
056	Across Services / Customer Support Services	Digital Projects (Replacement Learning Management System)	11,470	0			11,470	Unspent Budget	To deliver a number of Digital Service Transformation Projects with an original commitment of £0.030m towards a replacement Learning Management System £0.030m. This money will be used to pay for consultancy for an interface between itrent and totara. Profiled for 24/25 based on decision to do a phased implementation of itrent.	11,470	0	0
057	Across Services / Development and Economic Growth	Information Management (Document Management and Workflow for Planning, Building Standards and Environmental Health)	21,177	0			21,177	Unspent Budget	Hoping to implement the replacement for IDOX in March 2024 but there have been severe issues/delays with the new programme	21,177	0	0
058	Customer Support Services	Microsoft Licensing Costs	912,888	112,373			800,515	Previous Council Decision - Other	To meet licensing and set-up costs for the Microsoft 365 rollout. The spend is profiled and reported to MS365 board each month. Currently projecting £50k 23/24, 189k 24/25, 193k 25/26 and 367k in 26/27 but all subject to change if licence upgrades are required for Power BI or Teams Telephony.	189,000	611,515	0
059	Customer Support Services	ICT computer replacement	531,000	0			531,000	Previous Council Decision	At the Council Budget meeting on 23 February 2023, the Council committed to supporting the council's digital resilience and overall efficiency with investment in ICT assets. £88k will be drawn down in 24-25 for expenditure incurred in 23-24, £323k drawn down in 25-26 for expenditure planned in 24-25 with the balance of £120k drawn down in 26-27.	88,000	443,000	0
060	Customer Support Services	(2023 Digital Projects) iTrent Project	332,000	11,445			320,555	Unspent Budget	Combination of parallel running of the new iTrent system alongside the legacy systems for up to 18 months whilst iTrent is implemented and additional staffing resource to implement iTrent in late June 2024 and support staff for the first 3 months of operation through summer 2024. Total includes £73k from Financial services for funding additional staffing resource to implement the payroll components of the iTrent HR and Payroll System by the end of June 2024 and support staff for the first 3 months of operation during summer 2024.	320,555	0	0
061	Customer Support Services	Skills Development Scotland	150,936	0			150,936	Unspent Grant	We receive the money from Skills Development Scotland (SDS) to enable us to deliver Foundation and Modern Apprenticeship programmes. The money covers the salaries of the two Tutors we employ and also any materials we require to deliver the programmes. Update: This is being spent on contract overlaps around the move from Resourcelink, Crown, Iken to iTrent. Spend reprofiled for 2024/25 following delays in itrent project.	100,936	50,000	0
062	Customer Support Services	Security Operations Centre Subscription	113,594	42,406			71,188	Unspent Budget	There is a requirement to pay for a 3-year subscription at £60,000 per annum with a cost pressure being added to the ICT revenue budget to cover the costs from 2025-26 onwards.	71,188	0	0

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063	Customer Support Services	Growing our Own and Modern Apprentices	109,150	0			109,150	Unspent Budget	Funding earmarked to support trainee development and modern apprenticeship opportunities based on priority workforce risk areas. A Trainee Regulatory Services post has been proposed by the manager who was unable to secure a suitable candidate for the original advert. The spend would be spread over 24/25 and 25/26 once a suitable candidate is in post	44,000	65,150	0
064	Customer Support Services	Self Isolated Support / Self Isolated Support Grant (HR)	65,250	49,750			15,500	Unspent Grant	The funds are being used for a number of Customer Service and Business efficiency related projects including a system and consultancy of RPA (robotic process automation) and application development. A full corporate website upgrade and renewal using specialist web resources and the Digital Reception Project. Specific commitments from the balance are: £3,600 PD issued for additional consultancy with Netcall on Oban Airport Payments project and £11,900 will be spent on procurement of Digital Registration Platform with contract award due FQ1, 24-25.	15,500	0	0
065	Customer Support Services	(2023 Digital Projects) Digital Project Officer	60,000	25,879			34,121	Unspent Budget	Employ a temporary Digital Project Officer as part of OD changes - additional member of staff required to action changes, unable to recruit so existing staff increasing hours.	34,121	0	0
066	Customer Support Services	(2023 Digital Projects) Resilient Website Project	60,000	0			60,000	Unspent Budget	Cybersecurity action to move to a cloud based website platform that would improve resilience and enable service continuity in the event of a cyber attack. Procurement in progress for resilient website solution and Scotgov Cloud Services Project providing input. Contract Award expected by end 2023. Procurement in progress for resilient website solution. Contract Award expected FQ1 2024-5 and full £60k spend in that year. Payment milestones in CARR will be 25% on Contract Award, 25% on Cloud Site Provisioning, 25% on Site migration and 25% on full go live cutover.	60,000	0	0
067	Customer Support Services	Implementation of Gaelic Language Plan	30,000	0			30,000	Previous Council Decision	Agreed at Council Meeting February 2021. Provision of funding for delivery and implementation of the council's Gaelic Language Plan in recognition of the contribution that Gaelic makes to economic growth and to the tourism sector, and to enable delivery of key activities within the plan which currently receive no revenue funding. In discussion with Bord na Gaidhlig about a 3-year Gaelic Plan funding programme as opposed to individual grant applications for specific projects. This earmarking would be used to provide match funding for that 3 year programme of projects.	10,000	20,000	0
068	Customer Support Services	(2023 Digital Projects) Digital Engagement Services Developer	28,000	12,323			15,677	Unspent Budget	To fund 50% of a new temporary LGE10 post. The post is a Digital Engagement Services Developer that will be provide capacity to deliver service efficiencies through the use of the new CREATE/RPA software. The other 50% of the post can be funded from a current vacancy.	15,677	0	0
069	Customer Support Services	Business Development Training	27,601	576			27,025	Unspent Budget	£27k budget from original Business Development Training earmarking remaining at 31/03/24. This budget is funding ongoing leadership development, coaching, action learning sets and commissioned training including Priority Management.	10,000	17,025	0
070	Customer Support Services	Learning and Development	19,436	0			19,436	Unspent Budget	In order to maximise the opportunities and efficiencies of digital learning, this funding will be used to support the extension of digital learning in order to deliver the Digital Learning Strategy, which was approved in FQ4 20/21. This money is to support the additional digital learning capacity required to build online elements of AB365 and other key digital learning as we increase our digital learning offering linked to the digital skills survey and review of corporate training. Delays in recruitment meant this has been reprofiled for spend in 24/25	10,000	9,436	0
071	Customer Support Services	Establishing HR Service Centre	13,824	0			13,824	Unspent Budget	To facilitate the implementation of technical efficiency improvements and new processes. This money will be used to support phase two of the itrent project. Spend reprofiled for 2024/25 following delays in itrent project.	13,824	0	0
072	Customer Support Services	Bord na Gaidhlig	13,596	675			12,921	Unspent Grant	Grant funding from Bord na Gaidhlig. Ongoing spend ad hoc to deliver on commitments in the Gaelic Language Plan. Grant income from GLAIF continues to be added to this total and then paid out to projects.	1,000	11,921	0
073	Development & Economic Growth	Crown Estates	1,261,200	280,651			980,549	Unspent grant	2022-23 grant funding for Coastal Communities Fund (Crown Estates). Balance remaining at 23-24 year end £980,549. Projects ongoing with anticipated spend in 24-25 - Rockfield Centre (£60k), Campbelltown War Memorial (£17k) and Bowmore Hall (£53k). The remaining projects are underway with no confirmed spend - Jura Passenger Ferry (£100k), Pier Feasibility Studies (£100k), Airport Resilience (£100k), Cemetery Maintenance (£300k), Kilmartin Car Park (£50k) and Electric Charging Points (£200k - work ongoing with contractor on this project, spend anticipated for 24-25).	430,549	550,000	0
074	Development & Economic Growth	UK Shared Prosperity Fund (UKSPF)	559,291	0			559,291	Unspent grant	2022-23 grant funding for UK Shared Prosperity Fund (UKSPF). Funding can be spent up to end of March 2025	559,291	0	0
075	Development & Economic Growth	Islands Infrastructure Fund	265,258	209,647			55,611	Unspent grant	2022-23 grant funding for Islands Infrastructure Fund. To be spent in 23-24 with some slippage in 24/25	55,611	0	0
076	Development & Economic Growth	Scottish Govt Islands Programme	100,000	98,945			1,055	Unspent grant	2022-23 grant funding for Scottish Govt Islands Programme. mostly spent in 23/24, remaining £1055 to be spent on travel in 24/25	0	1,055	0

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077	Development & Economic Growth	LHEES (Local Heat & Energy Strategy)	75,000	0			75,000	Unspent Grant	This is used to finance the delivery of the Local Heat and Energy Strategy, involving resourcing a full time member of staff and use of external consultants. This is fulfilling a statutory requirement for the Council. Production of the LHEES will be instrumental in achieving funding for the decarbonisation of heat and energy use in Argyll and Bute's Buildings.	50,000	25,000	0
078	Development & Economic Growth	Planning Income	60,000	0			60,000	Unspent Budget	To fund additional resources to support and develop the Council's planning service. Whilst recruitment issues within Argyll and Bute were largely been resolved during 2022/23, the requirement for the operation of the DM Service with reduced staffing levels over an extended period of time, coupled with the increasing demand for development post-Covid, and uncertainty caused by the introduction of National Planning Framework 4 has given rise to a substantial backlog of case work and has had a significant adverse impact on processing times for planning applications. Plans to utilise this on additional staff costs in 24-25 in order to reduce the backlog.	60,000	0	0
079	Development & Economic Growth	Shelter Scotland Housing Funding	54,000	12,348			41,652	Unspent third party contribution	Contribution from Shelter Scotland to fund 50% of a 2 year temporary Empty Homes Officer. Post holder now in place with remainder of costs to be incurred and earmarking drawn down in 24/25.	41,652	0	0
080	Development and Economic Growth	Crown Estates / Coastal Communities Fund	1,634,604	777,665			856,939	Unspent Grant	2021/22 Crown Estate Funding (Coastal Communities Fund) of £1.635m. Projects approved at 17 February 2022 P&R Committee totalling £1.191M, further report required to allocate remaining £444k. £778k has been drawn down. The remaining projects are underway with no confirmed spend - Tarbert Public Realm (£196k - contract in place, spend during 24-25), Kilmory Industrial Estate (£150k - no indication of when will be needed), Rothesay Kiddies Corner (£44k, no indication of when will be drawn down at present), Jura Community Gigsbit Programme (£50k, no indication of when will be spent), Dunoon Cycle Bothy (£145k, work ongoing to progress this project, hopefully will be spent 24-25), Dunoon STEM hub (£150k, work ongoing to progress this project, hopefully will be spent 24-25), Glenmorag Caravan Site (£100k, works are starting with spend expected during 24-25), £22k contingency.	856,939	0	0
081	Development and Economic Growth	Coastal Communities (Capital)	489,000	149,781			339,219	Unspent Grant	2020/21 Crown Estate Funding (Coastal Communities Fund) totalling £1.504m. Expenditure/allocation to projects delayed due to covid, now allocated as per report to P&R on 18 Feb 2021. Projects include Dunoon STEM Hub 100k, Dunoon Cycle Bothy 249k, Ardrishaig North Project 50k and Arrochar car park £90k.	249,219	90,000	0
082	Development and Economic Growth	Coastal Communities	418,803	0			418,803	Unspent Grant	2020/21 Crown Estate Funding (Coastal Communities Fund) with original balance of £1.504m. Expenditure/allocation to projects delayed due to covid, now allocated as per report to P&R on 18 Feb 2021. £680k relates to works within the current capital programme, moved to line Coastal Communities (Capital). Remaining balance for Campbeltown Community Action Plan (£50k), Helensburgh Clyde Street (£350k), Bute Community Land Bike Transfer Station (£10k) Modular Hub Lochgilphead (£5k) and Tarbert Public Realm (£4k) to be spent in 24-25.	418,803	0	0
083	Development and Economic Growth	Staycation and Marketing Argyll and Bute	389,992	172,606			217,386	Unspent Grant	As agreed at the Council Meeting on 25 February 2021 with an original allocation of £0.800m. This will include provision of additional waste disposal facilities and other facilities that will be informed by the Motorhome and Informal Camping Survey. As agreed at Council on 24 February 2022, Staycation investment £0.100m. Augments the 2021/22 £0.5m staycation initiative with an additional investment of £100k, including support for community groups and partners in the provision of facilities which can support increasing staycation visitor numbers during the tourist periods. A further £155k committed for 24-25 across Clipper Race (£30k), Road Signs (£50k) and Marketing (£75k).	155,000	62,386	0
084	Development and Economic Growth	Oban TIF (Tax Incremental Financing)	385,193	171,035			214,158	Previous Council Decision	Will be used to fund the TIF Programme office for a further 3 years as well as the programme office for Rural Growth Deal beyond the funding that was agreed at Council for this in February 2021.	214,158	0	0
085	Development and Economic Growth	Rothesay Pavilion - Revenue contribution	377,707	89,099			288,608	CHORD	Build up a provision towards future Council commitment to provide additional financial support up to £150,000 per annum towards Rothesay Pavilion running costs.	0	288,608	0
086	Development and Economic Growth	Helensburgh CARS	327,000	196,514			130,486	Previous Council Decision - Other	Conservation Area Regeneration Scheme for Helensburgh. Grants awarded to upgrade conservation areas in Helensburgh such as shop fronts, town centre accommodation and other priority buildings.	65,243	65,243	0
087	Development and Economic Growth	Place Based Investment Programme	312,275	203,112			109,163	Unspent Grant	Projects approved at 12 August 2021 P&R Committee totalling £821k, Remaining funds committed and will be spent during 24/25.	109,163	0	0

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088	Development and Economic Growth	Tackling Digital Exclusion Top-Up Fund	217,600	0	177,600		40,000	Unspent Grant	As agreed at the Council Meeting on 25 February 2021 to support communities and in some cases individuals that are missing out on national programmes due to logistics and economies of scale. Earmarking was originally £217,600 but £177,600 has been released back to the general fund. The balance is committed for Mobile Mapping (£25k) with expenditure expected during 24-25 and the current Kerrera project (£15k) in 25-26.	25,000	15,000	0
089	Development and Economic Growth	Lochgilthead CARS	200,000	0			200,000	Previous Council Decision - Other	Conservation Area Regeneration Scheme for Lochgilthead Grants awarded to upgrade conservation areas in Lochgilthead such as shop fronts, town centre accommodation and other priority buildings. No drawdown required in 23/24. These are multi year projects with spend generally increasing towards the end of the project life. Spend committed for 2024-25 and beyond. Project runs until March 2026	100,000	100,000	0
090	Development and Economic Growth	LACER Funding (Sector Support Grant)	95,398	76,488			18,910	Unspent Grant	Local Authority COVID Economic Recovery Fund grant. This will provide funding, either part of the small business development grant or standalone, to help micros and small business to implement projects that contribute to the sector as well as benefitting the business, for example: Tourism and hospitality, food and drink or retail. With option to provide additional business support to hard hit areas including Bute and Kintyre where unemployment remains higher than average - support via specialist advice, locally tailored grants to meet local priorities and targeted marketing activity, to be split £115,000 for Shop fronts and £35,000 Business support via Business Gateway. As at 31/03/2024 Shop fronts have £7760 remaining and Bus support £11,150. The Bus support element along with ER refs 122 & 124 (totalling 36130) are to be spent on Digital Reviews as agreed at P&R committee on 09.05.2024. We expect to commit all the spend in this FY 24-25, but as suppliers are paid for work only after it has been completed, some of the costs may not actually be defrayed until Q1 25-26	18,910	0	0
091	Development and Economic Growth	Strategic Events & Festivals	80,664	39,404			41,260	Unspent Budget	At the Council meeting on 25 February 21, a decision was taken to agree £90k funding for Events and Festivals for 22/23, in order that the application process can commence during 21/22 and that this agreed figure be augmented by any underspend remaining from the 20/21 financial year. At 24 February 22, decision made to agree £90k for 23/24, in order that the application process can commence during 22/23 and that this agreed figure be augmented by any underspend remaining from the 21/22 financial year. Applications have been received and payments will be made in 23-24. Final balance (£41,260) to be spent in 24/25	41,260	0	0
092	Development and Economic Growth	Economic Development - temp post to support economic recovery	55,000	19,105			35,895	Unspent Grant	As agreed at Policy & Resources committee on 9 December 2021, allocation of £0.055m to a post to support the economic and social recovery together with the building back stronger themes. To be used to fund Settlement Project Support Officer during 23-24. Post holder resigned Dec 23. Discussions on going on whether to fill the post to Sept 24.	35,895	0	0
093	Development and Economic Growth	Island Post	50,461	0	50,461		0	Unspent Budget	To fund a temporary post at LGE11 to assist with the National Islands Plan Implementation Route Map 2020-2025.	0	0	0
094	Development and Economic Growth	EH Covid Posts	37,775	20,078			17,697	Unspent Grant	Funding initially for 2 posts for 2 years. Posts were initially recruited to with one leaving and the other going on maternity leave resulting in delays in expenditure. One employee is now back from maternity leave and earmarked reserve have drawn down to cover their costs in 23-24 (20,078) These monies are being used to fund additional costs related to the review and assessment of site investigation reports and support the Senior Clerical post which is currently advertised. It could support consultants given that there are 8 vacancies across the team	17,697	0	0
095	Development and Economic Growth	Digital Boost	33,840	0			33,840	Unspent Grant	To provide funding for Digital Boost program. Initially was to be used to help fund the programme in 21/22 but additional income was received by the service. Spend planned as 6k on digital surgeries and £9k on digital events and workshops. The remaining £18, 840 will be used to fund c25 digital reviews, All funds will be committed by end of 24/25 but as suppliers are paid for work only after it has been completed, some of the costs may not actually be defrayed until Q1 25-26.	33,840	0	0
096	Development and Economic Growth	Gypsy Traveller Grant/LACER Funding (Gypsy Travellers)	32,826	0			32,826	Unspent Grant	Local Authority COVID Economic Recovery Fund grant. This funding would pay for MECOPP (Minority Ethnic Carers of People Project) to engage with the Gypsy Travellers community on the important subject of the cost of living increases, fuel poverty and the impact of factors such as their remote rural locations and the facilities available to them for everyday living have on their livelihoods. This was originally LACER and additional funding routed through SG for Gypsy Traveller sites received on behalf of ACHA (the sites have been transferred to ACHA). This therefore isn't all a Council budget. The ACHA element of funding was for site improvements - hence the planned roadway improvements	32,826	0	0

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097	Development and Economic Growth	LACER Funding (New Enterprise Support Grant)	31,159	18,830			12,329	Unspent Grant	Local Authority COVID Economic Recovery Fund grant. This funding would provide £3,000 grants to help new businesses start up and establish. This along with ER 115 & 124 (totalling 36130) are to be spent on Digital Reviews as agreed at P&R committee on 09.05.2024 We expect to commit all the spend in this FY 24-25, but as suppliers are paid for work only after it has been completed, some of the costs may not actually be defrayed until Q1 25-26	12,329	0	0
098	Development and Economic Growth	LACER Funding (Shop Local)	26,793	12,123			14,670	Unspent Grant	Local Authority COVID Economic Recovery Fund grant. This funding would provide funding to continue the Shop Local scheme into 2023/24 and 2024/25, buying additional cards and allow the cards to gather momentum and support local businesses.	14,670	0	0
099	Development and Economic Growth	LACER Funding (Small Business Development Grant)	24,988	12,337			12,651	Unspent Grant	Local Authority COVID Economic Recovery Fund grant. This funding will provide funding of between £500 and £5,000 to help existing micro and small businesses to improve their resilience or growth via projects to implement green initiatives, implement digital development, implement marketing improvements and improve efficiency/innovation. This along with ER 115 & 122 (totalling 36130) are to be spent on Digital Reviews as agreed at P&R committee on 09.05.2024 We expect to commit all the spend in this FY 24-25, but as suppliers are paid for work only after it has been completed, some of the costs may not actually be defrayed until Q1 25-26	12,651	0	0
100	Development and Economic Growth	Kilmartin Museum	19,999	0			19,999	Previous Council Decision - Other	Upgrade of Kilmartin Museum, works carried out by Museum with grants awarded upon completion milestones. Budget allocated to capital originally but was moved out of capital and into earmarked reserves at 2020/21 budget meeting. £20k retention due to be paid out in 23/24, however ongoing legal negotiations between Kilmartin & the contractors may mean we are not able to pay this retention payment in 23/24	19,999	0	0
101	Development and Economic Growth	Proposed Local Development Plan 2	19,910	0			19,910	Previous Council Decision - Other	During 19/20, a cost pressure of £68,000 was allocated to deal with the costs associated with the production of Local Development Plan 2. The work carried out has taken longer than planned and a draft report has only been received in Mid-march 24. It will take some time to review and agree a finalised report and as a result funds identified for this work will need to be carried forward into 24/25 but will be drawn down very early in the year.	19,910	0	0
102	Development and Economic Growth	UK Levelling Up Fund	19,465	0	19,465		0	Unspent Grant	Development funding to help prepare UK Levelling Up Fund bids for 2 projects proposed by the Council, received from Scottish Government. Remaining funds will be drawn down in 23/24 for Consultant costs/ admin costs	0	0	0
103	Development and Economic Growth	International Eight Metre Association World Cup	0	0		10,000	10,000	Unspent Budget	At the Council Budget meeting on 22 February 2024, the Council committed to a one-off investment of £0.010m to the International Eight Metre World Cup in response to an external funding request.	10,000	0	0
104	Development and Economic Growth	Screen Machine	0	0		28,000	28,000	Unspent Budget	At the Council Budget meeting on 22 February 2024, the Council committed to a one-off investment of £0.028m to Screen Machine in response to an external funding request.	28,000	0	0
105	Financial Services	Housing Benefits Private	321,524	179,430			142,094	Unspent Grant	Specific funding allocation for Housing Benefit including DHP. Funds will be used to continue to support vulnerable people initially financially affected by the COVID-19 outbreak but now facing the cost of living crisis to sustain their tenancies. This earmarking will help offset potential overspends in the DHP/ Scottish Welfare Fund budget going forward.	142,094	0	0
106	Financial Services	Flexible Food Fund	194,156	103,675			90,481	Unspent Grant	Financial Insecurity funding from Scottish Government routed into the Argyll and Bute Flexible Food and Fuel Fund (ABFFFF) is aimed at tackling financial insecurity for adults and families across Argyll and Bute. Working in partnership with the Community Food Forum, Bute Advice Centre and ALenergy, households with low incomes and no access to cash savings can apply for immediate financial support. The Fund helps support daily living expenses. Since inception in January 2021 until March 2023 client gain in extra benefits income for families was £3.8 million with 2,500 families had been supported. The project has been extended to 31 March 2025 with funding coming from the UK Shared Prosperity Fund and this earmarking to support it. The Council's Financial Inclusion and Advice Group have proposed that monies from the Flexible Funding for Supporting People at tier 4 COVID earmarking should be used to support this project to ensure it can continue to the contract end date of 31 March 2025. The Scottish Government have provided this funding and have endorsed this award winning project promoting it as part of the solution to end the need for foodbanks nationally.	90,481	0	0

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107	Financial Services	Benefit Admin Grant	170,879	0			170,879	Unspent Grant	Grant monies which would have to be repaid if not utilised for intended purpose. Benefit Administration activities in the build up to the migration of Housing Benefit to Universal Credit. These monies are committed to cover ongoing Benefit Administration activities in 22/23, 23/24 and 24/25 when it is now expected that the full migration of working age Housing Benefit caseload to Universal Credit will be complete. Monies will be used to implement the recommended changes from the recent Revs and Bens BPR including ongoing improvements to the Council's debt recovery policies (£50,000), build resilience including staff overtime, outsourcing of Housing Benefit processing during the transition and cover casual staff for the Universal Credit migration (£20,500). Monies also set aside for additional works to the value of £40,000 with the software suppliers around enhancing the Revs and Bens system, automating processes and transitioning customers to use digital gateways to contact the service.	170,879	0	0
108	Financial Services	Flexible Funding for Supporting People while at Tier 4 COVID	76,357	17,376			58,981	Unspent Grant	Funding from SG to strengthen local authority responses to meet emerging needs and support people in their communities struggling with the restrictions and guidance at all protection levels re COVID, particularly those at risk through health and social inequalities. This support could cover the same types of support. In June 2021 the Council agreed to support 20 projects led by a range of Council officers, officers from the HSCP and members of the third sector to deliver wide ranging support across our region. A report will be presented to members in due course.	58,981	0	0
109	Financial Services	Cost of Living Payments - Admin funding	72,550	0			72,550	Unspent Grant	Administration funding associated with Scottish Government schemes to issue monies to Low income Households for the Cost of Living Payments. To provide additional staffing to help with the backlog and to support the administration of the double charges on second homes in 2024/2025. We continue to receive a large number of enquiries from this customer profile particularly given upcoming changes being made by the Assessor at DABVJB	72,550	0	0
110	Financial Services	Pandemic Support Payments (CTR - Admin)	51,968	0			51,968	Unspent Grant	Administration funding associated with Scottish Government schemes to issue monies to CTR recipients. Provide additional staffing to support the recovery from backlog of Council Tax administration caused by Pandemic Support Payment process, further administration duties related to LACER fund and also to support any further Scottish Government funding initiatives that occur during 24/25	51,968	0	0
111	Financial Services	Financial Systems	33,748	0			33,748	Unspent Budget	The council is required to implement the IFRS16 Leases accounting standard from the 1st April 2024.	33,748	0	0
112	Financial Services	Accounting and Budgeting Team Resilience	30,664	0			30,664	Unspent Budget	Training and examination fees for 6 staff who are currently undertaking their professional CIPFA/ACCA training. In addition funding the further training of 1 of our auditors and providing finance business partner training to a group of our existing professional staff.	15,332	15,332	0
113	Financial Services	CIPFA	24,040	6,821			17,219	Unspent Budget	Training and examination fees for 6 staff who are currently undertaking their professional CIPFA/ACCA training. In addition funding the further training of 1 of our auditors and providing finance business partner training to a group of our existing professional staff.	8,610	8,609	0
114	Financial Services	Self Isolated Support Grant	5,316	0			5,316	Unspent Grant	Unspent admin funding for processing Self isolation Support Grants.	5,316	0	0
115	Roads & Infrastructure	Roads Reconstruction programme	6,206,000	5,041,000			1,165,000	Capital Projects	At the Council Budget meeting on 23 February 2023, the Council committed to augmenting overall allocation for the roads repair and maintenance programme with additional funds to bring up to £8m total investment for 2023/24 and 2024/25. This will be drawn down to the capital plan during 24-25 and 25-26.	285,000	880,000	0
116	Roads & Infrastructure	Piers and Harbours	2,789,311	0			2,789,311	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. Under the Harbours Act 1964, section 42, as a statutory harbour undertaker, the Council must prepare an annual statement of accounts relating to the harbour activities and any associated activities for each harbour for which it is the statutory harbour authority. This requirement cannot be satisfied by the preparation of a statement of accounts which relates to other Council activities in addition to harbour activities. In essence, any surplus in the Piers and Harbours budget must be reinvested in the marine asset and reflected in accounts. Reserve will not be needed until circa 2026-27 when borrowing costs will exceed the additional income received in revenue and reserve will then be used to pay borrowing costs.	0	2,789,311	0

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117	Roads & Infrastructure	Waste Variation Monies	1,967,056	725,304			1,241,752	Unspent Budget	Waste Variation Monies - £1.242m balance at 31/03/24: This will be used to fund/part-fund various waste infrastructure projects that will support the council's compliance with the 2026 ban on the Landfill of Biodegradable Municipal Waste. £725K in 2023-24 consisting of:- Gartbreck Cell, Blackhill road repairs and design works, Composition Analysis, weighbridge equipment, capping study and restoration study. £570K in 2024-25 consisting of :- Island restoration/capping, transfer design and recycling improve. fund (island sites) design costs, technology trial on blue bin recycling participation, consultancy costs relating to additional monitoring data for SEPA and waste PPP site conversion. £672K in 2025-26 consisting of:- Island restoration/capping, transfer station design cost during construction, consultancy costs relating to additional monitoring data for SEPA and waste PPP site conversion.	569,752	672,000	0
118	Roads & Infrastructure	Footpath improvements	750,000	0			750,000	Previous Council Decision	At the Council Budget meeting on 23 February 2023, the Council committed to providing additional funding for footpath improvements across Argyll and Bute. Spend forecast for 23/24, draw down in 24/25.	750,000	0	0
119	Roads & Infrastructure	Vehicle Replacement	657,921	174,260			483,661	Fleet - Timing Delay	Timing delay in fleet replacement causing one-off saving. Vehicles purchased and received in 22/23 for £174k, draw down to capital will be processed in 23/24. remainder has been spent in 23-24 and will be drawn down in 24-25.	483,661	0	0
120	Roads & Infrastructure	Active Travel	500,000	130,000			370,000	Previous Council Decision	At the Council Budget meeting on 24 February 2022, the Council committed to additional investments. For Active Travel £0.500m for further improvements for footpaths and pavements and supporting safer routes to schools across Argyll and Bute. Some capital expenditure to be incurred in 22-23 and drawn down in 23-24, remainder planned to be spent in 23-24 and drawn down in 24-25.	370,000	0	0
121	Roads & Infrastructure	3G pitches / Tarbert Sports Pitches	375,022	87,187			287,835	Unspent Budget	In November 2018, the Council agreed to a maintenance funding package to be progressed for a number of 3G pitches including Tarbert. This funding will provide an estimated 6.5 years' worth of ongoing maintenance up to 2025-26. There is the potential to extend the continued upkeep of the pitches until 2026-27 given the earmarking available will not be fully utilised by the end of 2025-26. However, there will be potential redundancy costs for 2 employees that will need to be covered from the remaining balance.	87,835	200,000	0
122	Roads & Infrastructure	Street Lighting	300,000	0			300,000	Previous Council Decision	At the Council Budget meeting on 24 February 2022, the Council committed to additional investments. For Street Lighting, £0.300m to deliver a programme of street lighting column replacement and improvement across Argyll and Bute, prioritised based on condition, with funding for at least 260 lighting columns. Expenditure planned for 23-24, draw down in 24-25 (capital expenditure).	300,000	0	0
123	Roads & Infrastructure	Green Transport Initiatives	140,000	0			140,000	Unspent Budget	At the Council meeting on 27 February 2020, it was agreed to input £400k in Green transport, investment in footway and cycle path maintenance supporting the healthy wellbeing and green agenda. Spend has been delayed due to COVID and this will be taken forward in 23/24. £260k Footways Reconstruction programme now spent and will be drawn down against capital programme during 23/24. £140k Ardrishaig North Project spent in 22/23 and drawn down in 24/25 (capital expenditure).	140,000	0	0
124	Roads & Infrastructure	Climate Change	81,884	40,942			40,942	Unspent Budget	At the Council meeting on 27 February 2020, it was agreed to input £500k budget to mitigate the impacts of weather related damage and climate change with specific emphasis on gully cleaning and drainage improvements. Spend has been delayed due to COVID and the intention is to spend the funds on 2 Gully Motors plus staff over next 2 years. Vehicles have been received and budget will be drawn down to cover their cost. The remaining budget will be used towards running the vehicles.	40,942	0	0
125	Roads & Infrastructure	Parking Grant	50,013	0			50,013	Unspent Grant	Grant from Scottish Transport for the assessment of footway parking required under the Transport (Scotland) Act 2019. Assessment criteria from the Scottish Gov which will take approx. 12 months to complete throughout 23/24 with work then to follow in 24/25.	50,013	0	0
126	Roads & Infrastructure	Mercury Abatement - Crematorium	42,819	0			42,819	Unspent Third Party Contribution	Phase 1 and 2 of Cardross Crematorium work completed. Phase 3 of the Cardross Crematorium works commenced April 2024. These works will ensure DDA compliance.	42,819	0	0
127	Roads & Infrastructure	Amenity Services introduction of management information system	28,099	0			28,099	Unspent Budget	Delay with introduction of amenity time recording system due to increased costs. Discussions ongoing to find alternative cheaper solution. The software/system being introduced by HR/Payroll during 2023-24 offers a time-recording facility. Although not included in the current HR/Payroll spec, once the new system is up and running, the proposal would be to investigate the time-recording system to see if viable for amenity time recording purposes.	0	28,099	0

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128	Roads & Infrastructure	Hermitage Park Pavilion	18,938	0			18,938	Hermitage Park	The Hermitage Park regeneration project has a significant investment from the Heritage Lottery Fund (HLF) which has a requirement to have a 10 year Management and Maintenance Plan. This will be partly funded by existing Council revenue budgets but should also be supplemented by any additional income which can be generated from park activities. Part of the HLF conditions are that all income generated by the park should be retained to support the Management and Maintenance Plan and a result of this requirement, any unspent income generated by the park is retained for future years requirements.	10,000	8,938	0
129	Roads & Infrastructure	Bin Replacement Programme	17,815	16,360			1,455	Previous Council Decision	At the Council Budget meeting on 24 February 2022, the Council committed to additional investments - £0.100m in Argyll and Bute's litter bin replacement programme and infrastructure, providing almost 200 new/better bins across the area where required due to condition/need and with a focus on town centres and prominent locations, to support cleaner communities. Requests that officers explore options for use of new and innovative litter disposal solutions for future consideration.	0	1,455	0
130	Roads & Infrastructure Services	(2023 Contract Inflation Adjustments) Waste PPP	255,000	31,739			223,261	Unspent Budget	Contract inflation adjustments - £0.223m balance at 31/03/24. Adjustment to inflation included in the budget based on updated RPIX figures at February 2023. Based on actuals in 23-24, only £32k of this was required leaving a balance of £223k.	223,261	0	0
NON DEPARTMENTAL												
131	Non Departmental	Strategic Housing Fund	7,247,496	1,057,305			6,190,191	Strategic Housing Fund	Accumulation of Council tax collected from the second homes discount on properties is earmarked as part of the Strategic Housing Fund balance. Plans in place to utilise £11.472m over the next 5 years to provide affordable housing as part of the Strategic Housing Improvement Plan which will utilise this reserve as well as future income expected from Council Tax on second homes.	2,300,000	3,890,191	0
132	Non Departmental	Further Capital pressures per budget pack February 22	3,900,000	1,252,000			2,648,000	Capital Projects	As agreed at Council on 24 February 2022, a provision for Capital contract increases £3.900m. £1.133m draw down in 24-25 for Campbeltown Flood plus a further £0.468 for other capital increases. £0.322m draw down in 25-26 for ICT and £0.279 in 26-27. £0.446m is unallocated	1,601,000	1,047,000	0
133	Non Departmental	Investment in Affordable Housing	3,163,000	0	139,000		3,024,000	Investment in Affordable Housing	Agreed at Council Meeting 11 February 2016. This balance reduces as the Loans to RSL balances are reducing.	0	3,024,000	0
134	Non Departmental	Capital Budget (Previously Asset Management Fund)	2,098,089	28,031			2,070,058	Capital Projects	At the Council meeting on 22 February 24, it was agreed that the balance in this reserve be allocated to the Capital budget. Exact profile not known for the capital projects this will be funding but likely draw down will be 25-26.	0	2,070,058	0
135	Non Departmental	Redundancy Provision	1,578,026	114,619			1,463,407	Unspent Budget	One-off re-profiling gain as a result of the loans fund review to fund known liabilities/cost pressures as agreed at budget setting meeting in February 2020. Future redundancies provision.	150,000	1,313,407	0
136	Non Departmental	Regeneration and Economic sustainability in Lochgilphead and Tarbert.	1,459,579	410,000			1,049,579	Lochgilphead and Tarbert Regeneration	Agreed at Council Meeting 11 February 2016. £761k will be drawn down in 24-25 to fund prior years expenditure for Lochgilphead Front Green and Ardrishaig North. £289k unallocated.	760,579	289,000	0
137	Non Departmental	Connect for Success Fund (previously Supporting Organisational Change) - amended February 24 per ELT)	1,426,074	744,775			681,299	Unspent Budget	One-off re-profiling gain as a result of the loans fund review to fund known liabilities/cost pressures as agreed at budget setting meeting in February 2020 - Provision to support organisational change (£0.500m) It is proposed to supplement the existing 'Supporting Organisational Change' reserve first established in February 2020 with a further £1.2m to enable the Council to deliver longer term, more fundamental, service redesign which will require funding to support the identification and delivery of solutions that take account of future requirements and community engagement and deliver longer term revenue and benefits to the Council	406,000	275,299	0
138	Non Departmental	Campbeltown Flood Prevention	1,406,000	0			1,406,000	Unspent Budget	Funding agreed as part of the Loans Fund Review for Campbeltown Flood Prevention.	75,000	1,331,000	0
139	Non Departmental	Rothesay Pavilion (Recovery and Renewal Fund)	1,360,000	0			1,360,000	Unspent Grant	As agreed at Council on 24 February 2022, Recovery and Renewal Fund £1.547m. This is provision for future recovery, regeneration and renewal, as well as any future pressures which may arise following the Covid-19 pandemic through a dedicated Recovery and Renewal Fund. Commitments have been made against this fund as follows: Levelling up bid costs £0.150m, Scotland Loves Local overspend £0.037m and Rothesay Pavilion £1.360m.	0	1,360,000	0
140	Non Departmental	Underwriting development of Rothesay Pavilion	1,000,000	0			1,000,000	Unspent Budget	Funding to meet additional costs identified as necessary for the refurbishment of Rothesay Pavilion (£1m).	1,000,000	0	0
141	Non Departmental	Oban TIF (Tax Incremental Financing - Excess NDR)	875,651	0			875,651	Previous Council Decision	This is the surplus NDR after paying all Loans Charges in respect of TIF infrastructure projects. This fund will be used in the future as TIF projects are delivered. Discussions in place on future if the next TIF project (Oban Airport) which will utilise this reserve. If the project does not go ahead, we will need to return NDR to Scottish Government	0	875,651	0

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142	Non Departmental	Inward investment Fund	664,665	123,768			540,897	Inward Investment Fund	Agreed at Council Meeting 11 February 2016. Original balance of funding was £833k for Rural Growth Deal - P&R Committee have already approved spend of £600k leaving a balance of £233k uncommitted. The approved spend consists of consultancy, project development and design and the remaining £233k will be used for the same purpose to complete design work and get endorsed full business cases to allow RGD projects to commence.	267,740	273,157	0
143	Non Departmental	COVID Funding	418,337	0			418,337	Unspent Grant	Net balance on COVID cost centres at year end 2022/23 with proposals on use to be developed.	0	418,337	0
144	Non Departmental	Capital pressure	257,000	0			257,000	Capital Projects	Pressure identified on the 20/21 COSLA COVID costs spreadsheets - requires to be earmarked to be drawn down when required against the Capital Plan. To be incurred during 23-24 and drawn down in 24-25.	257,000	0	0
145	Non Departmental	Information Management (Balance of Funding)	209,844	9,375			200,469	Unspent Budget	To support a number of initiatives in respect of improving the Council's information management in line with the transformation agenda and increasing the pace of change as outlined in the BV Review. The planned initiatives include: Estates Survey work £122k, Digitalisation of Title Deeds £92k, document management and workflow system for Planning, Building Standards and Environmental Health £77k and a balance of funding to explore information management solutions in a strategic and coherent way £209k. Committed for MS 365 project - D Logan/I Jackson. Paper went to DMT in Dec.	200,469	0	0
146	Non Departmental	Levelling up Fund bids per P&R February 22	150,000	0	80,000		70,000	Unspent Grant	£15k to be drawn down in 2024-25 for post that is currently in place. £55k to be utilised in 2024-25 for Student Summer post, contaminated land consultants, ICT development, increased costs for current staff on a temp arrangement and to part fund 2 year temporary Regulatory Service Officer post. Not all spend has been agreed yet and business cases are pending.	70,000	0	0
147	Non Departmental	Levelling up bid costs (Recovery and Renewal Fund)	150,000				150,000	Unspent Grant	As agreed at Council on 24 February 2022, Recovery and Renewal Fund £1.547m. This is provision for future recovery, regeneration and renewal, as well as any future pressures which may arise following the Covid-19 pandemic through a dedicated Recovery and Renewal Fund. Commitments have been made against this fund as follows: Levelling up bid costs £0.150m, Scotland Loves Local overspend £0.037m and Rothesay Pavilion £1.360m.	0	150,000	0
148	Non Departmental	Engagement with Hub North re provision of services for older adults and vulnerable people across Argyll and Bute	100,000	0			100,000	Unspent Budget	At the Council budget meeting February 23, an allocation of £0.1m from the Unallocated General Fund balance for the Health and Social Care Partnership to engage, in partnership with the Council, with Hub North to develop a strategic business case in relation to the provision of services for older adults and other vulnerable people across Argyll and Bute. It is intended that this will be spent on an on-going business case and options appraisal work with Hub and that a sizable proportion will be spent during 24/25	70,000	30,000	0
149	Non Departmental	Spend to Save Route Optimisation Software	100,000	17,225			82,775	Unspent Budget	One-off re-profiling gain as a result of the loans fund review to fund known liabilities/cost pressures as agreed at budget setting meeting in February 2020 - Spend to save route optimisation (£0.100m) which will be spent over 2023/24 and 2024/25.	82,775	0	0
150	Non Departmental	CHARTS	80,000	75,000		75,000	80,000	Unspent Budget	At the Council Budget meeting on 22 February 2024, the Council committed to £0.075m one-off investment in CHARTS in response to an external funding request will be spent in 24-25. There remains £0.005m from a COVID earmarking for CHARTS as well.	80,000	0	0
151	Non Departmental	Scotland Loves Local Overspend (Recovery and Renewal Fund)	37,000				37,000	Unspent Grant	As agreed at Council on 24 February 2022, Recovery and Renewal Fund £1.547m. This is provision for future recovery, regeneration and renewal, as well as any future pressures which may arise following the Covid-19 pandemic through a dedicated Recovery and Renewal Fund. Commitments have been made against this fund as follows: Levelling up bid costs £0.150m, Scotland Loves Local overspend £0.037m and Rothesay Pavilion £1.360m.	0	37,000	0
152	Non Departmental	Funding Gap in Capital Programme	0	2,131,000			-2,131,000	Unspent Budget	Funding agreed as part of the Loans Fund Review for the Funding Gap in Capital Programme £2.619m which will be earmarked from the 2023-24 return but some drawdowns have already occurred during 2023-24. Planned to fund capital programme and drawn down in 24-25.	-2,131,000	0	0
153	Non Departmental	Significant Strategic Change Projects	0	689,000			-689,000	Unspent Budget	Funding agreed as part of the Loans Fund Review for Significant Strategic Change Projects £2.157m which will be earmarked from the 2023-24 return but some drawdowns have already occurred during 2023-24. £689k of expenditure incurred and will be drawn down in 23-24, remainder planned for 24-25.	-689,000	0	0
154	Non Departmental	Service Concessions - Capital Projects Inflation Pressures	0	0		297,000	297,000	Unspent Budget	As agreed at Council meeting 23 February 2023 - Boosting resilience of Capital Programme and providing added support as required for key capital/infrastructure projects - £2m. Further allocation agreed Council meeting 22 February 24 - increase capital contract earmarking to protect current capital projects in plan £0.297m	0	297,000	0
155	Non Departmental	Capital Budget	0	0		2,212,000	2,212,000	Capital Projects	At the Council Budget meeting on 22 February 2024, the Council committed to allocating released earmarkings amounting to £2.212m towards the Capital budget.		2,212,000	0

Ref	Service	Description	Amount Earmarked at 31 March 2023	Actual Spend 2023/24	Funds Unearmarked	New Earmarking Agreed by Council During 2023/24	Closing Balance at 31 March 2024	Reason for Carry Forward	Plans for Use	Amount Planned to be Spent in 2024/25	Amount Planned to be Spent in 2025/26	Amount Planned to be Spent from 2026/27 onwards
156	Other Operating Income and Expenditure	Educational Support to Ukrainian Children and Young People	335,671	111,306			224,365	Unspent Grant	Balance of grant received in 2022-23 for provision of childcare and education support to Ukrainian children and young people. Spending plan includes teaching and support staff within schools.	224,365	0	0
SOCIAL WORK												
157	Adult Services	See Hear Funding	13,658	0			13,658	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. No plans for spend in current financial year, funds will be used in the next two years in accordance with the See Hear plan and Argyll and Bute's BSL Local plan.	6,829	6,829	0
158	Children and Families	Criminal Justice Transformation Funding	39,890	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. The money will be spent in 24/25 to meet outcomes of the four year plan - near completion, including consultations and supporting people to access services	39,890	0	0
			79,465,982	27,286,334	2,351,505	2,682,000	52,510,143	0		21,470,755	31,039,388	0