

Annex 1: Revenue Expenditure Outturn Statement for Financial Year 2016 to 2017

Financial Summary	Spend	Budget	Over/Under		Annual
	£000	£000	Spend	%	Budget
Roads	3,063.9	3,355.9	-292.0	91.3	3,355.9
Transportation	9,958.6	9,668.5	290.1	103.0	9,668.5
Operational Environmental Services	2,520.0	2,485.6	34.4	101.4	2,485.6
Environmental Health/Trading Standards	782.5	826.8	-44.3	94.6	826.8
Development	2,414.7	2,390.1	24.6	101.0	2,390.1
Planning	857.3	870.1	-12.8	98.5	870.1
Service Totals	19,597.0	19,597.0	0.0	100.0	19,597.0

Financial Detail by Service Area		Spend	Budget	Over/Under		Annual
Roads	PA	£000	£000	£000	%	£000
Winter Maintenance and Response	1b	667.5	823.0	-155.5	81.1	823.0
Street Lighting		213.9	226.9	-13.0	94.3	226.9
Car Parks		23.9	-14.4	38.3	n/a	-14.4
Other Works		109.0	108.4	0.6	100.6	108.4
Traffic Management		262.0	285.6	-23.6	91.7	285.6
Structural Maintenance		1,293.4	1,263.6	29.8	102.4	1,263.6
Routine Maintenance		635.5	596.7	38.8	106.5	596.7
Quarries Holding Account		-533.8	-533.8	0.0	100.0	-533.8
Roads Holding Account		69.5	69.5	0.0	100.0	69.5
Fleet Holding Account		13.6	13.6	0.0	100.0	13.6
Movement in Reserves		250.7	250.7	0.0	100.0	250.7
Miscellaneous	1b	58.7	266.1	-207.4	22.1	266.1
Service Totals		3,063.9	3,355.9	-292.0	91.3	3,355.9

Budget Summary

Original Net Budget	3,332.0
Re-align Central Administration Apportioned Costs	2.8
Roads Project Fund - Barrier No. 2 Wave Overtopping	21.1
Revised Net Budget	3,355.9

Movement in Reserves Statement

IFRS Accounting Entries	-92.5
<u>Transfer to Reserves:</u>	
Roads transfer to Repairs and Renewals Fund for future replacement of plant	343.2
	250.7

Financial Detail by Service Area	PA	Spend	Budget	Over/Under		Annual
		£000	£000	Spend	%	Budget
Transportation	1b	£000	£000	£000	%	£000
Administration	1b	177.8	233.8	-56.0	76.0	233.8
Co-ordination		68.8	76.9	-8.1	89.5	76.9
Concessionary Fares		121.9	133.2	-11.3	91.5	133.2
Support for Operators - Buses		681.4	707.2	-25.8	96.4	707.2
Support for Operators - Air		954.2	1,004.1	-49.9	95.0	1,004.1
Support for Operators - Ferries		3.1	3.1	0.0	100.0	3.1
Airfields		417.9	414.4	3.5	100.8	414.4
Movement in Reserves		-35.3	-35.3	0.0	100.0	-35.3
Orkney Ferries	1c	7,568.8	7,131.1	437.7	106.1	7,131.1
Service Totals		9,958.6	9,668.5	290.1	103.0	9,668.5

Budget Summary

Original Net Budget	9,644.0
Holiday Pay from Contingency	2.8
Re-align Central Administration Apportioned Costs	21.7
Revised Net Budget	9,668.5

Movement in Reserves Statement

IFRS Accounting Entries	-35.3
	-35.3

Financial Detail by Service Area	PA	Spend £000	Budget £000	Over/Under		Annual Budget £000
				Spend £000	%	
Operational Environmental Services						
Burial Grounds	1b	67.6	99.6	-32.0	67.9	99.6
Refuse Collection	1b	540.7	485.5	55.2	111.4	485.5
Waste Disposal		934.7	976.1	-41.4	95.8	976.1
Recycling	1b	591.6	516.6	75.0	114.5	516.6
Cleansing		364.1	386.5	-22.4	94.2	386.5
Movement in Reserves		-47.2	-47.2	0.0	100.0	-47.2
OES Holding Account		68.5	68.5	0.0	100.0	68.5
Service Totals		2,520.0	2,485.6	34.4	101.4	2,485.6

Budget Summary

Original Net Budget	2,257.1
Innovation Fund - Waste Strategy Officer	23.3
Waste Disposal/Collection from Contingency	205.2
Revised Net Budget	2,485.6

Movement in Reserves Statement

IFRS Accounting Entries	-47.2
	-47.2

Financial Detail by Service	PA	Spend £000	Budget £000	Over/Under		Annual Budget £000
				Spend £000	%	
Environmental Health / Trading Standards						
Administration	1c	522.4	577.1	-54.7	90.5	577.1
Trading Standards		194.4	195.3	-0.9	99.5	195.3
Movement in Reserves		-19.1	-19.1	0.0	100.0	-19.1
Public Toilets	1b	84.8	73.5	11.3	115.4	73.5
Service Totals		782.5	826.8	-44.3	94.6	826.8

Budget Summary

Original Net Budget	770.3
Re-align Central Administration Apportioned Costs	56.5
Revised Net Budget	826.8

Movement in Reserves Statement

IFRS Accounting Entries	-19.1
	-19.1

Financial Detail by Service Area	PA	Spend £000	Budget £000	Over/Under		Annual Budget £000
				Spend £000	%	
Administration		635.9	637.1	-1.2	99.8	637.1
Business Gateway		174.9	173.8	1.1	100.6	173.8
EEC Expenditure		7.2	12.7	-5.5	56.7	12.7
Leader Programme		20.1	20.0	0.1	100.5	20.0
Regeneration	1b	7.4	27.7	-20.3	26.7	27.7
Kirkwall Townscape Heritage		87.5	87.5	0.0	100.0	87.5
Tourism		122.2	122.2	0.0	100.0	122.2
Movement in Reserves	1b	367.1	308.7	58.4	118.9	308.7
Economic Development Grants		992.4	1,000.4	-8.0	99.2	1,000.4
Service Totals		2,414.7	2,390.1	24.6	101.0	2,390.1

Budget Summary

Original Net Budget	1,678.4
Development Fund - CDF	260.1
CDF 2016 Tranche from Strategic Reserve Fund	333.0
RRR Fund contribution - Kirkwall THI Training	15.2
RRR Fund contribution - Kirkwall THI	72.3
Development Fund - Kirkwall Bid Project	43.1
Re-align Central Administration Apportioned Costs	-20.3
Development Fund - Local Growth Accelerator Programme	8.3
Revised Net Budget	2,390.1

Movement in Reserves Statement

IFRS Accounting Entries	-24.3
<u>Transfer to Reserves:</u>	
Development Grants Movement to Development Grants Fund	58.4
CDF 2016 Tranche from Strategic Reserve Fund to Development Grants Fund	333.0
	367.1

Financial Detail by Service Area	PA	Spend	Budget	Over/Under		Annual
		£000	£000	£000	%	Budget
Planning						£000
Administration		338.9	337.1	1.8	100.5	337.1
Development Management	1b	106.0	150.4	-44.4	70.5	150.4
Development Planning		432.7	407.3	25.4	106.2	407.3
Building Standards		-18.7	-23.4	4.7	79.9	-23.4
Archaeology		41.9	42.2	-0.3	99.3	42.2
Movement in Reserves		-43.5	-43.5	0.0	100.0	-43.5
Service Totals		857.3	870.1	-12.8	98.5	870.1

Budget Summary

Original Net Budget	830.7
Re-align Central Administration Apportioned Costs	20.7
RRR Fund - Marine Special Protection Areas	18.7
Revised Net Budget	870.1

Movement in Reserves Statement

IFRS Accounting Entries	-43.5
	-43.5