

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

Financial Summary	Spend	Budget	Over/Under		Annual
	£000	£000	Spend	%	Budget
			£000		£000
Central Administration	53.7	236.4	-182.7	22.7	236.4
Law, Order and Protective Services	103.6	107.3	-3.7	96.6	107.3
Other Services	8,440.6	8,690.1	-249.5	97.1	8,690.1
Service Totals	8,597.9	9,033.8	-435.9	95.2	9,033.8

Financial Detail by Service	PA	Spend £000	Budget £000	Over/Under		Annual Budget £000
				Spend £000	%	
Central Administration	1b	44.3	70.8	-26.5	62.6	70.8
Chief Executive	1b	12.1	36.7	-24.6	33.0	36.7
Corporate Services	1c	-7.4	51.3	-58.7	n/a	51.3
Finance	1b	21.4	107.3	-85.9	19.9	107.3
Development and Infrastructure		235.5	223.4	12.1	105.4	223.4
I.T. and Facilities		17.3	16.4	0.9	105.5	16.4
Legal Services		-314.3	-314.3	0.0	100.0	-314.3
Movement in Reserves		44.8	44.8	0.0	100.0	44.8
Cleaning Holding Accounts		53.7	236.4	-182.7	22.7	236.4
Service Totals						

Budget Summary

Original Net Budget	0.0
Innovation Fund - Energy Officer Post	34.2
Repair and Renewals Fund - Trial Meeting Room Equipment	2.1
Pathfinder Fund - IS Networking costs	174.2
Re-align Central Administration Apportioned Costs	25.9
	236.4

Movement in Reserves Statement

IFRS Accounting Entries	-314.3
	-314.3

Financial Detail by Service	PA	Spend £000	Budget £000	Over/Under		Annual Budget £000
				Spend £000	%	
Law, Order and Protective Services		96.2	99.9	-3.7	96.3	99.9
Civil Contingencies		7.4	7.4	0.0	100.0	7.4
Movement in Reserves		103.6	107.3	-3.7	96.6	107.3
Service Totals						

Movement in Reserves Statement

IFRS Accounting Entries	7.4
	7.4

Financial Detail by Service		Spend	Budget	Spend		Budget
Other Services	PA	£000	£000	£000	%	£000
Corporate Management		2,423.6	2,455.6	-32.0	98.7	2,455.6
Corporate Priorities		1,263.5	1,281.7	-18.2	98.6	1,281.7
Area Support Team (CP)		13.9	14.3	-0.4	97.2	14.3
Registration		50.9	56.1	-5.2	90.7	56.1
Miscellaneous Property	1b	206.8	238.8	-32.0	86.6	238.8
Payments to Joint Boards	1b	294.7	342.4	-47.7	86.1	342.4
Local Works and Services		40.8	40.8	0.0	100.0	40.8
Elections	1b	81.0	60.9	20.1	133.0	60.9
Licensing		20.7	28.3	-7.6	73.1	28.3
Grants		218.3	226.5	-8.2	96.4	226.5
Publicity		10.9	14.4	-3.5	75.7	14.4
Twinning		-9.2	6.9	-16.1	n/a	6.9
Community Councils		324.8	332.1	-7.3	97.8	332.1
Interest on Loans and Balances	1b	-308.7	-347.0	38.3	89.0	-347.0
Miscellaneous	1b	101.0	128.9	-27.9	78.4	128.9
Movement in Reserves	1c	2,203.3	2,318.3	-115.0	95.0	2,318.3
Accounting for Pensions		587.8	587.8	0.0	100.0	587.8
Cost of Collection		388.2	375.0	13.2	103.5	375.0
Finance Charges		528.3	528.3	0.0	100.0	528.3
Service Totals		8,440.6	8,690.1	-249.5	97.1	8,690.1

Budget Summary

Original Net Budget	8,356.9
RRR Fund - Our Islands Our Future	27.5
Training Fund - Part of Agreed Savings 2016/17	33.2
Innovation Fund - Change Programme	246.5
Innovation Fund - HR Systems Development	70.5
Innovation Fund - Integra Systems Development	66.3
Innovation Fund - CP Website Services	10.2
Innovation Fund - Customer Services Platform	40.4
Portal Development Fund - Portal Project	42.3
Local Works and Services Fund Contribution - Disabled Carpark Dounby	6.7
Local Works and Services Fund Contribution - Stromness Footpath	4.0
Local Works and Services Fund Contribution - Coordinator Post Stromness 200	12.0
Local Works and Services Fund Contribution - Victoria Street Gate	0.8
Local Works and Services Fund Contribution - Garden Waste Collection	6.1
Local Works and Services Fund Contribution - Sea Cadets Driveway	0.5
Care and Repair Contract Costs	-8.5
Holiday Pay from Contingency	0.5
Re-align Central Administration Apportioned Costs	-297.2
*Transfer of Pickaquooy Centre from Strategic Reserve Fund to General Fund	51.4
Redetermination - Council Tax Reduction Scheme	20.0
	<hr/> 8,690.1 <hr/>

*A budget virement was made to transfer the Pickaquooy Centre budgets from the Strategic Reserve Fund to the General Fund and adjust the Movement In Reserves accordingly.

This followed a review undertaken at 2015/16 year-end of all assets held as 'Investment Properties' in which the Pickaquooy Centre building was reclassified as 'Operational'.

Movement in Reserves Statement

IFRS Accounting Entries	690.4
<u>Transfer to Reserves:</u>	
Contribution to SIP Life Cycle Fund	486.3
Contribution to Outwith Orkney Placements Fund	750.7
Contribution to Sustainable Communities Fund	25.9
Contribution to Innovation Fund	250.0
	<hr/> 2,203.3 <hr/>