

## **Item: 4**

**Development and Infrastructure Committee: 10 November 2020.**

**Revenue Expenditure Monitoring.**

**Joint Report by Executive Director of Development and Infrastructure and Head of Finance.**

### **1. Purpose of Report**

To advise of the revenue position as at 30 September 2020 across each of the service areas for which the Committee is responsible.

### **2. Recommendations**

The Committee is invited to note:

#### **2.1.**

The revenue financial summary statement, in respect of service areas for which the Development and Infrastructure Committee is responsible, for the period 1 April to 30 September 2020, attached as Annex 1 to this report, indicating a budget underspend position of £641,700.

#### **2.2.**

The revenue financial detail by service area statement, in respect of service areas for which the Development and Infrastructure Committee is responsible, for the period 1 April to 30 September 2020, attached as Annex 2 to this report.

The Committee is invited to scrutinise:

#### **2.3.**

The explanations given and actions proposed, in respect of significant budget variances, as outlined in the Budget Action Plan, attached as Annex 3 to this report, in order to obtain assurance that action is being taken with regard to significant budget variances.

### **3. Background**

#### **3.1.**

On 3 March 2020, the Council set its overall revenue budget for financial year 2020/21. On 11 June 2020, the Council received the detailed revenue budgets which form the basis of the individual revenue expenditure monitoring reports.

### **3.2.**

Individual revenue expenditure reports are circulated every month to inform Elected Members of the up to date financial position. Quarterly revenue expenditure monitoring reports are presented to individual service committees.

### **3.3.**

In terms of revenue spending, at an individual cost centre level, budget holders are required to provide an explanation of the causes of each material variance and to identify appropriate corrective actions to remedy the situation.

### **3.4.**

Material variances are identified automatically as Priority Actions within individual budget cost centres according to the following criteria:

- Variance of £10,000 and more than 110% or less than 90% of anticipated position (1b).
- Not more than 110% or less than 90% of anticipated position but variance greater than £50,000 (1c).

### **3.5.**

Priority Actions can be identified at the Service Function level according to the same criteria and these are shown in the Revenue Expenditure Statements. As with individual cost centre variances, each of these Priority Actions requires an explanation and corrective action to be identified and these are shown in the Budget Action Plan.

### **3.6.**

The details have been provided following consultation with the relevant Executive Directors and their staff.

### **3.7.**

The figures quoted within the Budget Action Plan by way of the underspend and overspend position will always relate to the position within the current month.

## **4. Financial Summary**

### **4.1.**

The financial summary for the period 1 April to 30 September 2020 is attached as Annex 1 to this report.

### **4.2.**

The details by Service Area statement is attached as Annex 2 to this report.

### **4.3.**

The Budget Action Plan, attached as Annex 3 to this report, provides an explanation and proposed corrective action for each of the Priority Actions identified.

## **5. Corporate Governance**

This report relates to the Council complying with its governance and financial processes and procedures and therefore does not directly support and contribute to improved outcomes for communities as outlined in the Council Plan and the Local Outcomes Improvement Plan.

## **6. Financial Implications**

### **6.1.**

The Financial Regulations state that service directors are able to incur expenditure within an approved revenue budget. Such expenditure must be in accordance with the Council's policies or objectives subject to compliance with these Financial Regulations and approved schemes of delegation.

### **6.2.**

Additional expenditure requirements identified during the financial year can only be approved by means of a spending recommendation to the Policy and Resources Committee, subject to the use of emergency powers.

### **6.3.**

The exceptional impact of the COVID-19 pandemic will see additional expenditure and reduced income across all services which will be monitored during financial year 2020/21 with a possible contribution from General Fund non-earmarked balances at the financial year-end.

## **7. Legal Aspects**

Regular financial monitoring and reporting help the Council meet its statutory obligation to secure best value.

## **8. Contact Officer**

Gavin Barr, Executive Director of Development and Infrastructure, Email [gavin.barr@orkney.gov.uk](mailto:gavin.barr@orkney.gov.uk).

Gareth Waterson, Head of Finance, Email [gareth.waterson@orkney.gov.uk](mailto:gareth.waterson@orkney.gov.uk).

## **9. Annexes**

Annex 1: Financial summary.

Annex 2: Financial details by service area.

Annex 3: Budget Action Plan.

## Annex 1: Financial Summary

The table below provides a summary of the position across all Service Areas.

<b>Service Area</b>	<b>Spend</b>	<b>Budget</b>	<b>Over/(Under) Spend</b>		<b>Annual Budget £000</b>
	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>%</b>	
Roads	1,398.7	1,490.8	(92.1)	93.8	3,189.8
Transportation	3,093.4	3,267.8	(174.4)	94.7	7,488.6
Operational Environmental Services	889.1	863.9	25.2	102.9	2,621.2
Environmental Health & Trading Standards	316.5	348.1	(31.6)	90.9	900.2
Development	808.0	842.8	(34.8)	95.9	1,639.7
Planning	77.5	411.5	(334.0)	18.8	1,079.4
<b>Service Totals</b>	<b>6,583.2</b>	<b>7,224.9</b>	<b>(641.7)</b>	<b>91.1</b>	<b>16,918.9</b>

Compared to last month, the total number of PAs has changed as follows:

<b>Service Area</b>	<b>No. of PAs</b>		<b>Service Functions</b>	<b>PAs/ Function</b>
	<b>P05</b>	<b>P06</b>		
Roads	8	10	12	83%
Transportation	3	5	9	56%
Operational Environmental Services	5	5	6	83%
Environmental Health & Trading Standards	2	1	3	33%
Development	5	4	9	44%
Planning	2	3	6	50%
<b>Totals</b>	<b>25</b>	<b>28</b>	<b>45</b>	<b>62%</b>

## Annex 2: Financial Detail by Service Area

The following tables show the spending position by service function

<b>Roads</b>	<b>PA</b>	<b>Spend £000</b>	<b>Budget £000</b>	<b>Over/(Under) £000</b>	<b>Spend %</b>	<b>Annual Budget £000</b>
Winter Maintenance and Response		135.0	145.3	(10.3)	92.9	925.6
Street Lighting	<b>1B</b>	46.9	74.0	(27.1)	63.3	216.3
Car Parks	<b>1B</b>	53.0	(70.3)	123.3	N/A	(76.6)
Other Works	<b>1B</b>	10.9	27.8	(16.9)	39.2	109.5
Traffic Management	<b>1B</b>	94.0	81.5	12.5	115.3	234.3
Structural Maintenance	<b>1B</b>	89.6	764.0	(674.4)	11.7	1,308.5
Routine Maintenance	<b>1B</b>	172.1	270.3	(98.2)	63.7	757.9
Quarries Holding Account	<b>1B</b>	(109.9)	(92.8)	(17.1)	118.5	(500.0)
Roads Holding Account	<b>1B</b>	835.8	174.2	661.6	479.8	0.0
Fleet Holding Account	<b>1B</b>	69.8	93.0	(23.2)	75.0	0.0
Movement in Reserves		0.0	0.0	0.0	0.0	84.6
Miscellaneous - RD	<b>1B</b>	1.5	23.8	(22.3)	6.3	129.7
<b>Service Total</b>		<b>1,398.7</b>	<b>1,490.8</b>	<b>(92.1)</b>	<b>93.8</b>	<b>3,189.8</b>

<b>Transportation</b>	<b>PA</b>	<b>Spend £000</b>	<b>Budget £000</b>	<b>Over/(Under) £000</b>	<b>Spend %</b>	<b>Annual Budget £000</b>
Administration - TR		182.9	172.3	10.6	106.1	316.5
Co-ordination	<b>1B</b>	24.0	36.1	(12.1)	66.6	74.0
Concessionary Fares	<b>1B</b>	7.8	52.1	(44.3)	14.9	123.4
Support for Operators - Buses		316.9	327.6	(10.7)	96.7	808.5
Support for Operators - Air		453.8	489.6	(35.8)	92.7	1,175.1
Support for Operators - Ferries	<b>1B</b>	24.8	1.3	23.5	1,894.6	3.1
Airfields Operations	<b>1B</b>	152.0	200.9	(48.9)	75.7	427.8
Orkney Ferries	<b>1C</b>	2,388.2	2,444.0	(55.8)	97.7	4,560.2
Ferries Development		(457.0)	(456.1)	(0.9)	100.2	0.0
<b>Service Total</b>		<b>3,093.4</b>	<b>3,267.8</b>	<b>(174.4)</b>	<b>94.7</b>	<b>7,488.6</b>

### Changes in original budget position:

Original Net Budget	7,388.6
Contribution from Ferry Replacement Fund	100.0
	<u>7,488.6</u>

<b>Operational Environmental Services</b>	<b>PA</b>	<b>Spend £000</b>	<b>Budget £000</b>	<b>Over/(Under) £000</b>	<b>Spend %</b>	<b>Annual Budget £000</b>
Burial Grounds	<b>1B</b>	30.2	48.7	(18.5)	62.0	95.3
Refuse Collection	<b>1B</b>	0.5	29.0	(28.5)	1.9	524.7
Waste Disposal		489.2	502.5	(13.3)	97.3	1,108.9
Recycling	<b>1B</b>	234.3	210.4	23.9	111.4	506.2
Environmental Cleansing	<b>1B</b>	113.6	165.8	(52.2)	68.5	386.1
OES Holding Account	<b>1B</b>	21.3	(92.5)	113.8	N/A	0.0
<b>Service Total</b>		<b>889.1</b>	<b>863.9</b>	<b>25.2</b>	<b>102.9</b>	<b>2,621.2</b>

<b>Environmental Health &amp; Trading</b>	<b>PA</b>	<b>Spend £000</b>	<b>Budget £000</b>	<b>Over/(Under) £000</b>	<b>Spend %</b>	<b>Annual Budget £000</b>
Administration - ES		184.0	195.4	(11.4)	94.1	551.5
Trading Standards	<b>1B</b>	80.7	105.7	(25.0)	76.3	264.8
Public Toilets		51.8	47.0	4.8	110.2	83.9
<b>Service Total</b>		<b>316.5</b>	<b>348.1</b>	<b>(31.6)</b>	<b>90.9</b>	<b>900.2</b>

<b>Development</b>	<b>PA</b>	<b>Spend £000</b>	<b>Budget £000</b>	<b>Over/(Under) £000</b>	<b>Spend %</b>	<b>Annual Budget £000</b>
Administration - DV		342.2	340.3	1.9	100.6	751.0
Business Gateway		75.2	77.7	(2.5)	96.8	170.5
EEC Expenditure		0.1	4.2	(4.1)	3.4	9.9
Leader Programme		6.8	8.3	(1.5)	81.7	24.1
Regeneration	<b>1B</b>	42.7	55.6	(12.9)	76.8	18.6
Kirkwall Townscape Heritage		110.1	110.2	(0.1)	99.9	0.0
Tourism	<b>1B</b>	(6.2)	27.9	(34.1)	N/A	111.4
Economic Development Grants	<b>1B</b>	99.7	122.9	(23.2)	81.1	288.8
Other Economic Development Grants	<b>1B</b>	137.4	95.7	41.7	143.6	265.4
<b>Service Total</b>		<b>808.0</b>	<b>842.8</b>	<b>(34.8)</b>	<b>95.9</b>	<b>1,639.7</b>

#### **Changes in original budget position:**

Original Net Budget	1,411.1
Contribution from Workforce Management Fund	128.6
CDF Grant from Economic Development Grants Fund	120.0
Budget for Orkney Islands Science Festival	(20.0)
	<b>1,639.7</b>

<b>Planning</b>	<b>PA</b>	<b>Spend £000</b>	<b>Budget £000</b>	<b>Over/(Under) £000</b>	<b>Spend %</b>	<b>Annual Budget £000</b>
Administration - PL		73.5	68.6	4.9	107.1	354.3
Development Management	<b>1B</b>	(192.3)	59.7	(252.0)	N/A	171.6
Development Planning	<b>1B</b>	154.5	218.3	(63.8)	70.8	464.7
Building Standards		(6.0)	(0.4)	(5.6)	1,428.4	10.2
Archaeology		19.6	20.9	(1.3)	93.8	44.8
North Isles Landscape Partnership Scheme	<b>1B</b>	28.2	44.4	(16.2)	63.6	33.8
<b>Service Total</b>		<b>77.5</b>	<b>411.5</b>	<b>(334.0)</b>	<b>18.8</b>	<b>1,079.4</b>

**Changes in original budget position:**

Original Net Budget	1,005.7
Environmental Designations from RRR Fund	15.0
North Isles Landscape Development Phase from SRF	33.8
Planning Post from RRR Fund	24.9
	<b>1,079.4</b>

## Annex 3: Budget Action Plan

### Roads

Function	Function Description/ Explanation	Action Category/ Action Description	Responsible Officer	Deadline	Status
R26C	<p><b>Street Lighting</b></p> <p>Less than anticipated expenditure by £27.1K</p> <p>Expenditure lower than profile, non-essential spend on hold.</p>	<p><b>Monitor the situation</b></p> <p>All non-essential work is on-hold given known deficits and unfunded COVID-19 costs. For street lighting there are increasing energy costs, although the consumption rate is not increasing. The impact of fitting LED units already accounted for in the overall budget, any increase now is market supply related.</p>	Darren Richardson	31/03/2021	Ongoing
R26D	<p><b>Car Parks</b></p> <p>Less than anticipated income by £123.3K</p> <p>Income not received as charging was temporarily suspended (recommenced August 2020).</p>	<p><b>Management input required</b></p> <p>Noted the impact of COVID-19 in terms of no car park income (approximately £119k) and unfunded pressure in terms of the EV provision for electricity costs and maintenance (approximately £4k) so far. Existing car park charges reintroduced 15 July 2020, increased charges start from 1 October 2020.</p>	Darren Richardson	31/03/2021	Ongoing
R26E	<p><b>Other Works</b></p> <p>Less than anticipated expenditure by £16.9K</p> <p>Costs lower than profile, noting events not proceeding due to COVID-19.</p>	<p><b>Monitor the situation</b></p> <p>Planned events not arisen such as fairs, galas, parades (Shopping Week) therefore costs lower than budget as well as some Access to Countryside works, COVID-19 related.</p>	Darren Richardson	31/03/2021	New



## Annex 3: Budget Action Plan

### Roads

Function	Function Description/ Explanation	Action Category/ Action Description	Responsible Officer	Deadline	Status
R26F	<p><b>Traffic Management</b></p> <p>Less than anticipated income by £12.5K</p> <p>Income less than anticipated for permits/adoptions.</p>	<p><b>Raise virements request</b></p> <p>The income targets for permits and road construction consents continue to be expectedly down given lack of activity in the COVID-19 period.</p>	Darren Richardson	31/12/2020	Ongoing
R26J	<p><b>Structural Maintenance</b></p> <p>Less than anticipated expenditure by £674.4K</p> <p>Planned work "on hold", therefore cost lower than profile. Some charges lower than anticipated.</p>	<p><b>Raise virements request</b></p> <p>Planned work (revenue surfacing/patching/drainage) now on hold to address in-year cost deficit issues and unfunded COVID-19 costs (in part) as no alternative corporate funding in place yet. Holding Account costs will be transferred out to the relevant client budgets as agreed by the Senior Management Team.</p>	Darren Richardson	31/12/2020	Ongoing
R26K	<p><b>Routine Maintenance</b></p> <p>Less than anticipated expenditure by £98.2K</p> <p>Planned/cyclical revenue works (non-essential) are "on hold", therefore costs are lower than anticipated.</p>	<p><b>Raise virements request</b></p> <p>Planned maintenance (cyclical drainage/aids to movement) not proceeding to address known financial deficit and COVID-19 costs (in part) currently unfunded. Costs in Holding Accounts to be charged to respective client budgets as agreed by the Senior Management Team.</p>	Darren Richardson	31/12/2020	Ongoing

## Annex 3: Budget Action Plan

### Roads

Function	Function Description/ Explanation	Action Category/ Action Description	Responsible Officer	Deadline	Status
R26L	<p><b>Quarries Holding Account</b></p> <p>Less than anticipated expenditure by £17.1K</p> <p>Costs are lower than anticipated but recharges (Sales) are also less than anticipated.</p>	<p><b>Management input required</b></p> <p>The reduced output does see labour, materials and overheads lower than profile. This is offset by the loss of sales given the COVID-19 period. However, expenditure was reduced in the first half of the year, leading to a balancing position on the budget at this stage in the year. This is not likely to continue over the second half of the year as expenditure will pick up (including unplanned one-off repair requirements to the Crusher predicted at up to £50k).</p>	Darren Richardson	31/12/2020	Ongoing
R26M	<p><b>Roads Holding Account</b></p> <p>Less than anticipated income by £661.6K</p> <p>Recharges are less than anticipated due to planned work start delays (COVID-19). Staff working on Waste.</p>	<p><b>Management input required</b></p> <p>The impact of COVID-19 on delivery of work (starts) has seen costs sit in the Holding Account. Senior Management Team has agreed this can be charged out to client budgets typically receiving the work. This will see the Holding Account deficit reduce in the reporting periods ahead.</p>	Darren Richardson	31/12/2020	Ongoing

## Annex 3: Budget Action Plan

### Roads

<b>Function</b>	<b>Function Description/ Explanation</b>	<b>Action Category/ Action Description</b>	<b>Responsible Officer</b>	<b>Deadline</b>	<b>Status</b>
<b>R26N</b>	<p><b>Fleet Holding Account</b></p> <p>Less than anticipated expenditure by £23.2K</p> <p>Expenditure lower than profile, lower activity due to COVID-19 demands on fleet in some areas.</p>	<p><b>Monitor the situation</b></p> <p>Planned expenditure lower than anticipated as activity (throughput) not as intense as normal for this period (labour, consumables etc).</p>	Darren Richardson	31/12/2020	New
<b>R26Z</b>	<p><b>Miscellaneous - RD</b></p> <p>Less than anticipated expenditure by £22.3K</p> <p>Costs lower than profile.</p>	<p><b>Monitor the situation</b></p> <p>The planned work under the miscellaneous category is delayed as they are not essential works in the COVID-19 period in terms of resource deployment.</p>	Darren Richardson	31/12/2020	Ongoing

## Annex 3: Budget Action Plan

### Transportation

Function	Function Description/ Explanation	Action Category/ Action Description	Responsible Officer	Deadline	Status
R27B	<p><b>Co-ordination</b></p> <p>Less than anticipated expenditure by £12.1K</p> <p>COVID-19 restrictions caused a lack of activity.</p>	<p><b>No action required</b></p> <p>Monitor.</p>	Jim Buck	31/10/2020	New
R27C	<p><b>Concessionary Fares</b></p> <p>Less than anticipated expenditure by £44.3K</p> <p>Underspend in travel due to COVID-19 restrictions.</p>	<p><b>Monitor the situation</b></p> <p>It is anticipated that travel will increase during Phases 3 and 4 of the Scottish Government's Route Map. Will continue to monitor.</p>	Jim Buck	31/12/2020	Ongoing
R27J	<p><b>Support for Operators - Ferries</b></p> <p>More than anticipated expenditure by £23.5K</p> <p>Costs for the 'Nordic Sea' posted to this cost centre with no budget.</p>	<p><b>Monitor the situation</b></p> <p>No action at present.</p>	Jim Buck	31/12/2020	New
R27K	<p><b>Airfields Operations</b></p> <p>Less than anticipated expenditure by £48.9K</p> <p>Due to reduced inter-isles flight service as a result of COVID-19 restrictions, including underspends on staff costs, training and associated costs.</p>	<p><b>Monitor the situation</b></p> <p>Monitor.</p>	Jim Buck	31/12/2020	Ongoing

## Annex 3: Budget Action Plan

### Transportation

<b>Function</b>	<b>Function Description/ Explanation</b>	<b>Action Category/ Action Description</b>	<b>Responsible Officer</b>	<b>Deadline</b>	<b>Status</b>
<b>R27L</b>	<b>Orkney Ferries</b> Less than anticipated expenditure by £55.8K  Underspend in staffing due to reduction in number of sailings at the beginning of the financial year due to COVID-19 restrictions.	<b>Monitor the situation</b>  Continue to monitor as current timetables have been extended by a month, to cover for reduced sailings at the beginning of the financial year.	Jim Buck	31/12/2020	New

## Annex 3: Budget Action Plan

### Operational Environmental Services

Function	Function Description/ Explanation	Action Category/ Action Description	Responsible Officer	Deadline	Status
R28B	<p><b>Burial Grounds</b></p> <p>Less than anticipated expenditure by £18.5K</p> <p>Costs are lower than profile, other than Isles where gravedigging costs have increased.</p>	<p><b>Monitor the situation</b></p> <p>The planned revenue work is not completed in the COVID-19 period as workforce deployed on more essential work. Noted that gravedigging costs in Isles higher due to retirements of local resource.</p>	Darren Richardson	31/12/2020	Ongoing
R28C	<p><b>Refuse Collection</b></p> <p>Less than anticipated expenditure by £28.5K</p> <p>Temporary underspend until costs are transferred from Holding Accounts.</p>	<p><b>Management input required</b></p> <p>The loss of commercial collections due to COVID-19 will see kerbside recycling income reduced. The recharge of costs from Holding Accounts has been reviewed by the Senior Management Team. These costs will be recharged to “client budgets” for next reporting period. This will assist in balancing additional costs due to COVID-19. This is a temporary underspend position and costs will exceed available budgets for loss of income and current collection approach.</p>	Darren Richardson	31/12/2020	Ongoing
R28F	<p><b>Recycling</b></p> <p>Less than anticipated income by £23.9K</p> <p>Income lower than anticipated (plus a delayed payment).</p>	<p><b>Monitor the situation</b></p> <p>A payment for electrical goods has been delayed (approximately £22k) causing a temporary underspend against profile; offset by lower sales than anticipated.</p>	Darren Richardson	31/12/2020	New

## Annex 3: Budget Action Plan

### Operational Environmental Services

Function	Function Description/ Explanation	Action Category/ Action Description	Responsible Officer	Deadline	Status
R28G	<p><b>Environmental Cleansing</b></p> <p>Less than anticipated expenditure by £52.2K</p> <p>Costs lower than profile.</p>	<p><b>Management input required</b></p> <p>The planned and scheduled "cyclical" works are held back, due to COVID-19. Only essential works undertaken (approximately £67k less cost). Other essential works like bin emptying (approximately £15k more cost), being the impact of "click and collect" takeaways or other non-seated base visits in Kirkwall and Stromness (bins fill up faster).</p>	Darren Richardson	31/12/2020	Ongoing
R28K	<p><b>OES Holding Account</b></p> <p>Less than anticipated income by £113.8K</p> <p>Recharges from Holding Account to client budgets lower than profile, hence showing a deficit.</p>	<p><b>Management input required</b></p> <p>Noted now agreed with the Senior Management Team that Holding Account charges can be transferred to the relevant client budgets. The predicted additional cost associated with changed collection method is approximately £400k. This is indicating at this stage an incorrect position. In Environmental Services these costs are COVID-19 related for changed collection methods. It is noted there may be insufficient revenue budget funding to address these costs along with the loss of income.</p>	Darren Richardson	31/12/2020	Ongoing

## Annex 3: Budget Action Plan

### Environmental Health & Trading Standards

<b>Function</b>	<b>Function Description/ Explanation</b>	<b>Action Category/ Action Description</b>	<b>Responsible Officer</b>	<b>Deadline</b>	<b>Status</b>
<b>R29B</b>	<b>Trading Standards</b> Less than anticipated expenditure by £25.0K Primarily as a result of a vacant post.	<b>Monitor the situation</b> Recruitment delayed due to COVID-19.	Roddy Mackay	30/11/2020	Ongoing



## Annex 3: Budget Action Plan

### Development

Function	Function Description/ Explanation	Action Category/ Action Description	Responsible Officer	Deadline	Status
R33E	<p><b>Regeneration</b></p> <p>More than anticipated income by £12.9K</p> <p>Grant received in advance for 5G New Thinking, and expenditure delayed.</p>	<p><b>Monitor the situation</b></p> <p>Anticipate that this catches up later in the year.</p> <p>Monitor the situation.</p>	Gavin Barr	31/12/2020	Ongoing
R33I	<p><b>Tourism</b></p> <p>Less than anticipated expenditure by £34.1K</p> <p>No expenditure against profile.</p>	<p><b>Raise virements request</b></p> <p>No expenditure against profile.</p>	Roddy Mackay	30/11/2020	Ongoing
R33J	<p><b>Economic Development Grants</b></p> <p>Less than anticipated expenditure by £23.2K</p> <p>No tourism grant claims paid.</p>	<p><b>Raise virements request</b></p> <p>No further action required.</p>	Roddy Mackay	30/11/2020	Ongoing
R33K	<p><b>Other Economic Development</b></p> <p>More than anticipated expenditure by £41.7K</p> <p>As a result of profiling issues with a number of the grants budgets.</p>	<p><b>Raise virements request</b></p> <p>Budgets affected are Marketing, CDF, Digital Media and Promote Orkney.</p>	Roddy Mackay	30/11/2020	Ongoing

## Annex 3: Budget Action Plan

### Planning

Function	Function Description/ Explanation	Action Category/ Action Description	Responsible Officer	Deadline	Status
<b>R34B</b>	<p><b>Development Management</b></p> <p>More than anticipated income by £252.0K</p> <p>Higher than anticipated planning fee income.</p>	<p><b>Monitor the situation</b></p> <p>Fee income to be used to cover the cost of additional posts and employment of specialist EIA advice.</p>	Roddy Mackay	30/11/2020	Ongoing
<b>R34C</b>	<p><b>Development Planning</b></p> <p>More than anticipated income by £63.8K</p> <p>£35K grant funding received from Hitrans for Papdale East active travel project.</p>	<p><b>Monitor the situation</b></p> <p>Delay in project commencing. Consultant now appointed to undertake design works.</p>	Roddy Mackay	31/10/2020	Ongoing
<b>R34M</b>	<p><b>North Isles Landscape Partnership</b></p> <p>Less than anticipated expenditure by £16.2K</p> <p>Primarily as a result of a staffing vacancy.</p>	<p><b>No action required</b></p> <p>Recruitment to be progressed.</p>	Roddy Mackay	30/11/2020	New