

## **Item: 4**

### **Development and Infrastructure Committee: 14 November 2023.**

#### **Revenue Expenditure Monitoring.**

#### **Report by Head of Finance.**

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

To advise of the revenue position as at 30 September 2023 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 2023, attached as Annex 1 to this report, indicating a budget underspend position of £3,034,100.

#### **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 2023, 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 appropriate action is being taken with regard to significant budget variances.

### **3. Background**

#### **3.1.**

On 7 March 2023, the Council set its overall revenue budget for financial year 2023/24. On 20 June 2023, the Policy Resources Committee recommended approval of the detailed revenue budgets for 2023/24, which form the basis of the individual revenue expenditure monitoring reports.

### **3.2.**

Individual revenue expenditure monitoring 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 Corporate 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 2023 is attached as Annex 1 to this report.

### **4.2.**

The detail 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 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**

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.

## **7. Legal Aspects**

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

## **8. Contact Officer**

Erik Knight, Head of Finance, extension 2127, Email [erik.knight@orkney.gov.uk](mailto:erik.knight@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**

September 2023

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

<b>General Fund</b>	<b>Spend</b>	<b>Budget</b>	<b>Over/(Under)</b>	<b>Spend</b>	<b>Annual</b>
<b>Service Area</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>%</b>	<b>Budget</b>
					<b>£000</b>
Roads	2,083.3	1,147.7	935.6	181.5	3,623.6
Transportation	1,288.0	4,779.6	(3,491.6)	26.9	3,498.0
Operational Environmental Services	856.0	789.1	66.9	108.5	3,115.2
Environmental Health & Trading Standards	408.3	411.8	(3.5)	99.2	1,075.9
Development	254.4	501.7	(247.3)	50.7	1,960.0
Planning	452.2	746.4	(294.2)	60.6	1,254.6
	<b>5,342.2</b>	<b>8,376.3</b>	<b>(3,034.1)</b>	<b>63.8</b>	<b>14,527.3</b>
<b>Service Totals</b>	<b>5,342.2</b>	<b>8,376.3</b>	<b>(3,034.1)</b>	<b>63.8</b>	<b>14,527.3</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	6	7	10	70%
Operational Environmental Services	5	4	6	67%
Environmental Health & Trading Standards	0	0	3	0%
Development	4	6	9	67%
Planning	3	3	6	50%
<b>Totals</b>	<b>26</b>	<b>30</b>	<b>46</b>	<b>65%</b>

## Annex 2: Financial Detail by Service Area

September 2023

The following tables show the spending position by service function

### General Fund

		Spend	Budget	Over/(Under)	Spend	Annual
	PA	£000	£000	£000	%	Budget
						£000
<b>Roads</b>						
Winter Maintenance and Response	1B	97.7	151.2	(53.5)	64.6	1,106.8
Street Lighting	1B	66.8	81.8	(15.0)	81.7	228.7
Car Parks	1B	(23.9)	(129.3)	105.4	18.5	(158.3)
Other Works		27.2	29.7	(2.5)	91.6	118.9
Traffic Management	1B	13.5	84.6	(71.1)	16.0	264.3
Structural Maintenance	1B	310.5	454.8	(144.3)	68.3	1,488.3
Routine Maintenance	1B	178.8	297.2	(118.4)	60.2	867.8
Quarries Holding Account	1B	(1.0)	(119.7)	118.7	0.8	(500.0)
Roads Holding Account	1B	1,188.8	181.3	1,007.5	655.7	0.0
Fleet Holding Account	1B	224.4	101.5	122.9	221.1	0.0
Movement in Reserves		0.0	0.0	0.0	0.0	85.4
Miscellaneous - RD	1B	0.5	14.6	(14.1)	3.4	121.7
<b>Service Total</b>		<b>2,083.3</b>	<b>1,147.7</b>	<b>935.6</b>	<b>181.5</b>	<b>3,623.6</b>

		Spend	Budget	Over/(Under)	Spend	Annual
	PA	£000	£000	£000	%	Budget
						£000
<b>Transportation</b>						
Administration - TR		86.4	89.0	(2.6)	97.1	265.5
Co-ordination	1B	34.6	18.2	16.4	190.1	80.9
Concessionary Fares		45.7	52.6	(6.9)	86.9	124.6
Support for Operators - Buses	1B	314.2	514.3	(200.1)	61.1	1,229.8
Support for Operators - Air	1B	659.6	499.5	160.1	132.1	1,198.8
Support for Operators - Ferries	1B	0.0	11.2	(11.2)	0.0	13.0
Airfields Operations	1B	204.2	244.7	(40.5)	83.4	510.4
Orkney Ferries	1B	0.1	3,350.1	(3,350.0)	0.0	0.0
Ferries Development	1B	(56.8)	0.0	(56.8)	0.0	0.0
Movement in Reserves		0.0	0.0	0.0	0.0	75.0
<b>Service Total</b>		<b>1,288.0</b>	<b>4,779.6</b>	<b>(3,491.6)</b>	<b>26.9</b>	<b>3,498.0</b>

### Changes in original budget position:

Original Net Budget	3,488.1
Transport Infrastructure from R&R Fund	9.9
	<b>3,498.0</b>

		Spend £000	Budget £000	Over/(Under) £000	Spend %	Annual Budget £000
<b>Operational Environmental Services</b>	<b>PA</b>					
Burial Grounds	<b>1B</b>	16.1	49.0	(32.9)	32.9	95.4
Refuse Collection	<b>1B</b>	(472.5)	(137.3)	(335.2)	344.1	623.3
Waste Disposal		551.7	567.4	(15.7)	97.2	1,397.1
Recycling		247.4	242.2	5.2	102.1	564.8
Environmental Cleansing	<b>1B</b>	86.1	187.8	(101.7)	45.8	434.6
OES Holding Account	<b>1B</b>	427.2	(120.0)	547.2	N/A	0.0
<b>Service Total</b>		<b>856.0</b>	<b>789.1</b>	<b>66.9</b>	<b>108.5</b>	<b>3,115.2</b>

		Spend PA	Budget £000	Over/(Under) £000	Spend £000	Annual Budget %
<b>Environmental Health &amp; Trading Standards</b>						
<b>£000</b>						
Administration - ES		252.7	244.9	7.8	103.2	685.9
Trading Standards		102.4	113.2	(10.8)	90.5	288.6
Public Toilets		53.2	53.7	(0.5)	99.1	101.4
<b>Service Total</b>		<b>408.3</b>	<b>411.8</b>	<b>(3.5)</b>	<b>99.2</b>	<b>1,075.9</b>

		Spend £000	Budget £000	Over/(Under) £000	Spend %	Annual Budget £000
<b>Development</b>	<b>PA</b>					
Administration - DV	<b>1B</b>	288.0	358.7	(70.7)	80.3	971.0
Business Gateway		75.3	84.0	(8.7)	89.6	186.0
UK Shared Prosperity Fund		(550.2)	(550.4)	0.2	100.0	9.4
Community Led Local Development (CLLD)	<b>1B</b>	36.7	241.9	(205.2)	15.2	265.0
Regeneration	<b>1B</b>	113.9	101.1	12.8	112.7	179.1
Tourism	<b>1B</b>	1.5	28.1	(26.6)	5.3	112.5
Economic Development Grants	<b>1B</b>	98.9	83.6	15.3	118.3	289.7
Other Economic Development Grants	<b>1B</b>	190.3	154.7	35.6	123.0	195.3
Movement in Reserves		0.0	0.0	0.0	0.0	(248.0)
<b>Service Total</b>		<b>254.4</b>	<b>501.7</b>	<b>(247.3)</b>	<b>50.7</b>	<b>1,960.0</b>

**Changes in original budget position:**

Original Net Budget	1,797.4
Business Support Fund	162.6
	<b>1,960.0</b>

		<b>Spend</b>	<b>Budget</b>	<b>Over/(Under)</b>	<b>Spend</b>	<b>Annual</b>
<b>Planning</b>	<b>PA</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>%</b>	<b>Budget</b>
						<b>£000</b>
Administration - PL		80.6	75.8	4.8	106.3	397.7
Development Management	<b>1B</b>	(86.5)	85.0	(171.5)	N/A	178.5
Development Planning		250.8	245.0	5.8	102.4	599.5
Building Standards	<b>1B</b>	24.3	6.3	18.0	385.7	26.6
Archaeology		22.9	24.4	(1.5)	93.9	52.3
North Isles Landscape Partnership Scheme	<b>1B</b>	160.1	309.9	(149.8)	51.7	0.0
<b>Service Total</b>		<b>452.2</b>	<b>746.4</b>	<b>(294.2)</b>	<b>60.6</b>	<b>1,254.6</b>

**Changes in original budget position:**

Original Net Budget	1,224.8
Embedded Officer Post	27.0
Marine Planning Partnership	2.8
	<u>1,254.6</u>

## Roads

Function	Function Description/ Explanation	Action Category/ Action Description	Responsible Officer	Deadline	Status
R26A	<p><b>Winter Maintenance and Response</b></p> <p>Less than anticipated expenditure by £53.5K</p> <p>Costs to date reflect preparation for winter, i.e., servicing of plant and equipment etc., rather than costs of gritting. These costs have been less than anticipated at this point, although are likely to catch up as job cards are processed and labour charges booked.</p>	<p><b>Monitor the situation</b></p> <p>Efforts continue to review and manage the spend associated with winter and to ensure that the necessary gritting activities are carried out as efficiently as possible, without compromising safety.</p>	Lorna Richardson	18/10/2023	Ongoing
R26C	<p><b>Street Lighting</b></p> <p>Less than anticipated expenditure by £15.0K</p> <p>There is limited resource available to complete this work, resulting in an underspend against expectations.</p>	<p><b>Monitor the situation</b></p> <p>Additional resource is unlikely to be found, meaning that some programmed work may not be completed this financial year. Any underspend will be used to offset overspend in other roads budgets.</p>	Lorna Richardson	18/10/2023	New
R26D	<p><b>Car Parks</b></p> <p>Less than anticipated income by £105.4K</p> <p>Income from car parks is less than budgeted for, likely due to small uptake of the higher priced, longer stay tickets.</p>	<p><b>Monitor the situation</b></p> <p>Work is ongoing to review car park charges and identify a more appropriate charging regime. This has been discussed at the Neighbourhood Services Consultative Group and will now be taken forward through Development and Infrastructure Committee, with a view to revised charges being implemented in April 2024.</p>	Lorna Richardson	18/10/2023	Ongoing



## Roads

Function	Function Description/ Explanation	Action Category/ Action Description	Responsible Officer	Deadline	Status
R26F	<p><b>Traffic Management</b></p> <p>Less than anticipated expenditure by £71.1K</p> <p>Grant funding received from the Scottish Government to cover staff resource has been received and as work is charged against this grant funding, the costs will come back into line with budget. In addition, miscellaneous costs are underspent due to resource constraints resulting in a delay in labour cost charges from the Roads Holding A/C.</p>	<p><b>Monitor the situation</b></p> <p>Delays in booking labour charges is a consistent issue across the roads, waste and fleet budgets.</p> <p>Monitor the situation and raise a virement if required.</p>	Lorna Richardson	18/10/2023	Ongoing
R26J	<p><b>Structural Maintenance</b></p> <p>Less than anticipated expenditure by £144.3K</p> <p>Delays in labour cost charges from the Roads Holding Account as a result of vacancies, holidays and sickness absence. Planned programme of work is also slightly behind schedule.</p>	<p><b>Monitor the situation</b></p> <p>Work is being undertaken with a view to adjusting budget profiles to better reflect the rate at which work is being charged.</p>	Lorna Richardson	18/10/2023	Ongoing
R26K	<p><b>Routine Maintenance</b></p> <p>Less than anticipated expenditure by £118.4K</p> <p>Some activities are being carried out later than anticipated, so spend is behind budget profile. Also, issues with resource constraints have led to a delay in labour cost charges being applied.</p>	<p><b>Monitor the situation</b></p> <p>Budget profiles are being reviewed and virements will be raised if necessary to ensure that they better reflect the actual spend.</p> <p>Efforts are also being made to bring programmed work back on track.</p>	Lorna Richardson	18/10/2023	Ongoing

## 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 income by £118.7K</p> <p>Income is less than anticipated to date, as income is hugely dependent on construction activities within Orkney, which is outwith the control of the Quarry.</p>	<p><b>Raise virement request</b></p> <p>Raise a virement to realign budget to reflect actual expenditure and income.</p>	Lorna Richardson	18/10/2023	New
R26M	<p><b>Roads Holding Account</b></p> <p>More than anticipated expenditure by £1,007.5K</p> <p>Delays in booking labour costs due to lack of appropriate staff as a result of vacancies, holidays and sickness absence has resulted in lag in booking income to the holding accounts.</p>	<p><b>Raise virement request</b></p> <p>Virements will be raised to reprofile the budgets to better reflect spend. In addition, a review of charge-rates is being undertaken to ensure that they are set at an appropriate level to recover costs throughout the year.</p>	Lorna Richardson	18/10/2023	Ongoing

## Roads

Function	Function Description/ Explanation	Action Category/ Action Description	Responsible Officer	Deadline	Status
R26N	<p><b>Fleet Holding Account</b></p> <p>More than anticipated expenditure by £122.9K</p> <p>Costs for vehicle parts and spares are much higher than anticipated, together with increases in transport and shipping costs.</p>	<p><b>Monitor the situation</b></p> <p>The team continues to monitor the situation, particularly the increasing cost of supplies and associated costs.</p>	Lorna Richardson	18/10/2023	Ongoing
R26Z	<p><b>Miscellaneous - RD</b></p> <p>Less than anticipated expenditure by £14.1K</p> <p>Spend is less than anticipated to date as there has been little works carried out within this budget to date.</p>	<p><b>Monitor the situation</b></p> <p>No action required at the moment but will continue to monitor the budget and if underspend continues a virement will be raised to transfer budget to cover pressures elsewhere.</p>	Lorna Richardson	18/10/2023	Ongoing

## Transportation

Function	Function Description/ Explanation	Action Category/ Action Description	Responsible Officer	Deadline	Status
R27B	<p><b>Co-ordination</b></p> <p>More than anticipated expenditure by £16.4K</p> <p>Spend is ahead of budget profile, due to HITRANS invoice being paid earlier than anticipated.</p>	<p><b>Raise virement request</b></p> <p>Raise virement to reprofile budget to better reflect spend to date.</p>	Jim Buck	17/10/2023	Ongoing
R27G	<p><b>Support for Operators - Buses</b></p> <p>Less than anticipated expenditure by £200.1K</p> <p>Bus service contractual invoices not being received or paid yet. Grant income received for Smarter Choices Smarter Places and Sustainable and Green Transport Fund needs a budget to be setup to correct the variance.</p>	<p><b>Monitor the situation</b></p> <p>Invoices expected to be received and paid soon.</p> <p>Budget to be reviewed and put in place for grant funding.</p>	Jim Buck	31/10/2023	Ongoing

## Transportation

Function	Function Description/ Explanation	Action Category/ Action Description	Responsible Officer	Deadline	Status
R27I	<p><b>Support for Operators - Air</b></p> <p>More than anticipated expenditure by £160.1K</p> <p>Loganair contract uplift rate not being reflected within the budget allocation to the service area and increased AVGAS costs.</p>	<p><b>Monitor the situation</b></p> <p>Continue to monitor fuel costs, however, there is little option but to cover costs within existing budgets.</p>	Jim Buck	31/10/2023	Ongoing
R27J	<p><b>Support for Operators - Ferries</b></p> <p>Less than anticipated expenditure by £11.2K</p> <p>Incorrect profiling of costs.</p>	<p><b>Raise virement request</b></p> <p>Raise virement to better reflect spend.</p>	Jim Buck	17/10/2023	Ongoing

## Transportation

Function	Function Description/ Explanation	Action Category/ Action Description	Responsible Officer	Deadline	Status
R27K	<p><b>Airfields Operations</b></p> <p>Less than anticipated expenditure by £40.5K</p> <p>Underspend is due to staff vacancies earlier in the year.</p>	<p><b>No action required</b></p> <p>No action required. Underspend will be used to cover overspends elsewhere in the Service.</p>	Jim Buck	31/10/2023	Ongoing
R27L	<p><b>Orkney Ferries</b></p> <p>Less than anticipated expenditure by £3,350.0K</p> <p>Grant income profiling does not match actual income received.</p>	<p><b>No action required</b></p> <p>Virement has been raised to correct the profiling issues.</p>	Jim Buck	17/10/2023	New
R27M	<p><b>Ferries Development</b></p> <p>Less than anticipated expenditure by £56.8K</p> <p>This relates to the carry forward balance of the Hyseas Project funding.</p>	<p><b>Monitor the situation</b></p> <p>Chase for final invoices still to be paid in relation to this project.</p>	Jim Buck	31/10/2023	Ongoing

## 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 £32.9K</p> <p>Delays in booking labour costs from the Waste Holding account as a result of vacancies, holidays and sickness absence.</p>	<p><b>Raise virements request</b></p> <p>Virements will be raised to reprofile all affected cost centres to realign budget with actual spend.</p>	Lorna Richardson	18/10/2023	Ongoing
R28C	<p><b>Refuse Collection</b></p> <p>Less than anticipated expenditure by £335.2K</p> <p>Delays in booking labour costs from the Waste Holding account as a result of vacancies, holidays and sickness absence.</p>	<p><b>Raise virement request</b></p> <p>Virements will be raised to reprofile all affected cost centres to realign budget with actual spend.</p>	Lorna Richardson	18/10/2023	Ongoing
R28G	<p><b>Environmental Cleansing</b></p> <p>Less than anticipated expenditure by £101.7K</p> <p>Delays in booking labour costs from the Waste Holding account as a result of vacancies, holidays and sickness absence.</p>	<p><b>Raise virement request</b></p> <p>Virements will be raised to reprofile all affected cost centres to realign budget with actual spend.</p>	Lorna Richardson	18/10/2023	Ongoing

## Operational Environmental Services

<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>R28K</b>	<b>OES Holding Account</b> Less than anticipated income by £547.2K Recovery of labour costs from the relevant Service function is behind schedule due to resource issues and delays in posting costs.	<b>Raise virement request</b> Virements will be raised to reprofile all affected cost centres to realign budget with actual spend.	Lorna Richardson	18/10/2023	Ongoing



## Development

Function	Function Description/ Explanation	Action Category/ Action Description	Responsible Officer	Deadline	Status
R33A	<b>Administration - DV</b> Less than anticipated expenditure by £70.7K Underspend relates to staff vacancies.	<b>Monitor the situation</b> Monitor and recruit to vacant positions.	Sweyn Johnston	30/11/2023	Ongoing
R33D	<b>Community Led Local Development</b> Less than anticipated expenditure by £205.2K Incorrect profiling of costs.	<b>Raise virements request</b> Raise virement to correct.	Sweyn Johnston	30/11/2023	New
R33E	<b>Regeneration</b> More than anticipated expenditure by £12.8K Overspend is due to project wind-up costs. A payment that will cover one of these is still to come through but is currently in process.	<b>Monitor the situation</b> Will monitor and assess how the wind-up costs can be balanced.	Kenny Macpherson	28/10/2023	Ongoing
R33I	<b>Tourism</b> Less than anticipated expenditure by £26.6K Incorrect profiling of costs.	<b>Raise virements request</b> Raise virement to correct.	Sweyn Johnston	30/11/2023	Ongoing

## Development

Function	Function Description/ Explanation	Action Category/ Action Description	Responsible Officer	Deadline	Status
R33J	<p><b>Economic Development Grants</b></p> <p>More than anticipated expenditure by £15.3K</p> <p>Higher level of grant spend than profiled.</p>	<p><b>Raise virements request</b></p> <p>Raise virement to correct.</p>	Sweyn Johnston	30/11/2023	New
R33K	<p><b>Other Economic Development</b></p> <p>More than anticipated expenditure by £35.6K</p> <p>Budget is held at year-end and should be pulled forward as required.</p>	<p><b>Raise virements request</b></p> <p>Virement required to align budget with grant payments made.</p>	Sweyn Johnston	31/10/2023	Ongoing

## Planning

Function	Function Description/ Explanation	Action Category/ Action Description	Responsible Officer	Deadline	Status
R34B	<p><b>Development Management</b></p> <p>Less than anticipated expenditure by £171.5K</p> <p>Primarily due to higher than anticipated planning fee income as a result of the submission of planning applications for Scapa Deep Water Quay and Hatston Pier extension (combined fee income of £206,000).</p>	<p><b>Management input required</b></p> <p>An element of the additional income will be used to pay for the cost of specialist consultancy support employed to review and assess the Environmental Impact Assessments accompanying the planning applications.</p>	Roddy Mackay	31/03/2024	Ongoing
R34E	<p><b>Building Standards</b></p> <p>More than anticipated expenditure by £18.0K</p> <p>A 10% increase was incorrectly applied to anticipated building warrant fee income in the 2023/24 budget setting process when it should have been treated as an exception due to fees being set nationally by the Scottish Government and no increase is proposed this year. This has resulted in expected income being wrongly inflated by a figure of £30,500.</p>	<p><b>Management input required</b></p> <p>Finance colleagues are following-up on the issue with the incorrect fee income.</p>	Roddy Mackay	31/03/2024	New

## Planning

<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>R34M</b>	<b>North Isles Landscape Partnership</b> Less than anticipated expenditure by £149.8K  Incorrect profiling of costs.	<b>Raise virements request</b> Raise virement to correct.	Sweyn Johnston	30/11/2023	Ongoing