
Report to Resources and Audit Committee

Date of Meeting: 1st May 2014

Subject: Council Financial Performance 2013/14

Report by: Chief Accountant

1.0 Purpose

- 1.1 This paper provides an update on the financial performance of the Council to date in respect of both revenue and capital spend for the current financial year, 2013/14. Projected outturns up to March 2014 are set out in the report.

2.0 Recommendations

- 2.1. The Committee is asked to
- 2.2. note the forecast general fund revenue underspend for the year of £0.906m.
- 2.3. note the progress on delivering the planned savings in the year
- 2.4. note the overspend of £0.323m forecast on the Housing Revenue Account
- 2.5. note the underspend on General Services capital of £7.607m of which £2.636m are savings in delivery of programme with remainder carried forward to 2014/15.
- 2.6. note the underspend on HRA capital of £1.608m of which £0.409m are savings in delivery of programme with remainder carried forward to 2014/15.

3.0 Background

- 3.1. Following the changes to the political decision making structures introduced last year, Service Committees receive budget monitoring reports which provide more detail of the spending activity within their remit.
- 3.2. This overall report summarises the financial position of the Council and complements service reporting arrangements. Given that this report consolidates all of the detailed service financial data, it is intended that the Resources and Audit Committee focuses on the corporate financial position.

- 3.3. Service outturn figures have been presented to the Education committee on the 24th April and will be presented to the Housing , Health and Care Committee on the 22nd May and the Enterprise and Environment Committee on the 5th June. In line with usual practice, it is anticipated that detailed scrutiny of individual service outturn figures will be undertaken at this time, allowing the Resources and Audit Committee to remain focused on its corporate scrutiny remit.
- 3.4. During the course of the year the cycle of outturn reporting for service committees and Resources and Audit Committee have become misaligned. This position is currently under review with a view to ensuring that within each discrete committee cycle, the same month's outturn and corporate outturn are reported. This will necessitate all services to report their financial outturn for each committee cycle rather than in alternate committee cycles as at present. Work is currently in hand to realign operational and reporting timetables to enable this change to be implemented.

4.0 General Fund Revenue

- 4.1 This summary reflects as far as possible any further service reconfiguration implemented since the start of the year. Projected outturns for the full year have been prepared following discussions with Service Managers.
- 4.2 Overall the Council's net expenditure this year is expected to record an under spend of £0.906m an increase of £0.655m on the previously reported underspend. The main reasons for this changed position are:-
- Reduced tonnage of waste to landfill
 - Additional income from the PCU
 - Unfilled vacant posts

This is off-set by other minor under and over-spends across all service areas.

- 4.3 The variances presented in this report reflect the changes from the last Resource and Audit Committee. However the reduction in tonnage of waste to the landfill site has previously been reported to the Enterprise and Environmental Service committee.
- 4.4 The additional income from the PCU has not previously been outturned. Any additional income within the PCU should be off-set by additional costs in other service areas. Additional costs have been shown against HRA spend but the corresponding income was not projected by the PCU. This information should be available from the regular dialogue and/or exchange of information between the Service and Accountancy. Paragraph 4.5 sets out the key actions which are being taken to prevent this from happening in the future.

4.5 Changes arising from the implementation of the senior management restructure approved in the 2014/15 Budget will provide an opportunity to review and amend (as appropriate) the way in which both HRA and PCU budgets are managed. Key areas under discussion and/or development are:

- The PCU will no longer be a stand alone service but will operate as an integral function within the overall HRA service. This action will technically remove STO status with appropriate works being recharged at cost . It is anticipated that it will also create the opportunity for administrative efficiencies.
- The utilisation of the Servitor system can be considered in the context of the wider management of the service.
- Resourcing of the reconfigured services can be considered with a view to streamlining service delivery.

The HRA service and the PCU are currently working with Accountancy Service to scope and deliver the enhanced alignment, stream-lining and subsequent reconciliation of the various budgets.

4.6 The largest service overspend is within Social Services. However, Social Services have an action plan which for Adult Care includes a review of Adult commissioning, the implementation of the Clackmannanshire Charging Policy which will be fully implemented by April 2014 and the sharing of Team Leaders posts in assessment and care management and business and strategy services. A review of all children in External foster care and residential schools is also being planned by the service. Changes are also being made to the procedures for processing Kinship care payments.

4.7 Table 1 below provides an overview of the Council's outturn position within each Service Expenditure area. The commentary aims to flag the key reasons for material variances from the approved budget.

Table 1 Summary of Service Budget Variances

Service	Annual Budget	Projected 31.03.14 (under)/over	Commentary
Support Services	£6.334m	(£19k)	<p>The under spends in support services are due to the impact of the following :-</p> <p>Overspend:- Accountancy - changes in staffing structure, progression planning for retirement and backfill for long term absence cover £13K.</p> <p>Revenues & Payments - ongoing implementation cost of Payroll/HR system £104K.</p> <p>These overspends have been fully offset by:- Staffing underspends - IT and Governance £138K</p>
Strategy and Customer Services	£6.884m	(£328k)	<p>Savings are a result of the following:-</p> <p>Staff turnover, vacancies, restructure and additional registrar income (273K). This is an increased under spend from previously reported mainly due to additional business support staffing savings. In recognition of this emerging position, the current underspend was offered and approved as 2014-15 budget savings.</p>

Service	Annual Budget	Projected 31.03.14 (under)/over	Commentary
Facilities Management	£24.482m	(£465k)	<p>The forecast under spend in FM is due to savings in the following areas :-</p> <p>Waste Management - mainly due to reduction in tonnage sent to landfill (300K) and vacancy management (£143K) :-</p> <p>Property Costs - reduced utilities usage (£260K)</p> <p>One-off rebate on property rates of (£230K).</p> <p>This under spend is partially off-set overspends in the following areas :-</p> <p>Auto Enrolment - budget held corporately £135K</p> <p>Asset Management - shortfall in fees and rent, additional staff employed to assist in Kilncraigs move and promote the sale of buildings £119K</p> <p>Legal costs are now estimated to be paid as a result of a legal case involving a contract to install kitchens in Council properties £104K</p> <p>Leisure Services - price increases not yet implemented £190K</p> <p>Repairs to public buildings - failures found in the statutory testing and servicing programmes including fixed wire testing £150K.</p>
Social Services	£26.055m	£746k	<p>The forecast overspend for Social Services is due to the impact of overspends in the following areas:-</p> <p>Adult Assessment and Care Management Team. Care Home payments - complex contract arrangements £546K</p> <p>Budgeted savings that have not been realised £310K.</p> <p>Childcare - Clacks locality - difficulties in employing social workers has resulted in additional staffing costs as a direct result of having to employ additional agency staff - £355K</p> <p>Fostering - lack of internal foster carers and an increasing number of children requiring foster care £140K</p> <p>Pensions auto enrolment £81K</p> <p>These overspends are partially offset by vacancy savings.</p>
Education	£33.984m	(£6k)	<p>The forecast underspend is due to the impact of :-</p> <p>Teaching vacancies were the service have been unable to source supply cover.</p> <p>ASN transport costs.</p> <p>ASN placement income of £55K.</p> <p>These under spends are off-set by over spends across</p>

Service	Annual Budget	Projected 31.03.14 (under)/over	Commentary
			the service mainly related to:- Auto enrolment £145K. Regrading of support staff £66K. Budgeted saving not fully actioned £30K. Pupil conveyancing £136K.
Housing	£2.973m	£82k	Overspends reported are as a result of the following :- DWP housing benefit subsidy - shortfall in income £385K Shortfall in rent from homeless and specialised accommodation £174K. These overspends are partly offset by savings arising from :- Unallocated budgets (£173K). Vacancies - homeless team (£33K) Homeless strategy funding not fully committed (68K) Other minor under spends.
Community and Regulatory	£5.460m	(£100k)	Mainly unfilled vacant posts
PCU	(£0.952m)	(£227k)	Additional income previously undeclared
Corporate Adjustments	£899m	(£422k)	Savings within Corporate are a result of :- Auto Enrolment - costs included in Services (£274K) Voluntary Severance (£298K) Living wage costs and other minor adjustments (£28K). These savings are off-set by the following:- Procurement and Voluntary Organisation - savings to identified within individual services £178K
Misc Services & Non Distributed Costs	£1.157m	£30k	Additional costs of dilapidations Drummond House £6K Costs of lump sum severance £24K
Total	£107.275m	(£724k)	

4.8 The lower level of borrowing requirement last year has translated into reduced capital financing payments in the current year of £325k. This is offset by a reduction in the interest received on the Council's revenue balances of £261k. resulting in a net saving this year of £54k

4.9 The mid year Council tax return has indicated an increase in the tax base which will generate additional income of £198k.

4.10 The 2013/14 budget incorporated approved management and policy savings of £3.944m. At this point in the year we are able to report that 83% have been achieved this financial year. Table 2 below sets this out for each council service portfolio.

Table 2 Budgeted 2013/14 savings progress

Department	Savings full year 13-14 £000	Progress 13-14 £000	Comments
Support Services	216	193	Savings achieved other than delay in increases in income.
Strategy and Customer	273	273	Savings Achieved
Facilities Management	636	498	Work ongoing to deliver a number of the savings
Social Services	1,035	764	Work ongoing to deliver a number of the policy savings
Education	950	904	All savings achieved other than changes to term time contracts
Housing	264	264	Savings Achieved
Community and Regulatory	329	329	Savings Achieved.
Corporate	241	38	Work ongoing to review of target savings throughout Services
	3,944	3,263	

5.0 Housing Revenue Account

5.1 It is forecast that the Service will achieve a surplus in the year of £3.884m which is £323k less than budgeted in the HRA Business Plan. This is a reduction in expenditure of £298K from the figures previously reported.

5.2 Staffing costs are recording a saving of £290k due to current vacancies and the ongoing reconfiguration of the Service.

5.3 Repairs and maintenance is projecting an overspend by £649K as a result of additional work found on the cyclical inspection and maintenance programme, and an increase in the number of void houses. A review of the Cyclical maintenance works is ongoing. It is the intention of the service to reduce the number of void properties to ensure maximum usage of current housing stock.

6.0 Capital

General Services

6.1 **Appendix A** to this paper details the General Services capital programme for the current year where individual projects are listed within the various asset management plans. As previously reported the revised gross budget for the current year totals £19.834M. A considerable amount of work is still ongoing with Services to realign the phased budgeted spend of each project

6.2 Appendix A records variances between budgeted and actual spend to date as well as projecting the spend for the full year. Brief comments on project status are also recorded.

6.3 Overall, the General Services capital programme is expected to record an underspend of £7.607m against the revised gross budget compared to the previously reported underspend of £6,673m. £2.636m of this underspend is a saving with the remainder carried forward to financial year 2014/15.

6.5 The significant projects that contribute to the current underspend position are detailed in Table 4 below together with the movements from previously reported and comments are also recorded in Appendix A:

Table 4 General Services capital budget variances

Project	Variance Dec(£000)	Variance Feb£'000	Movement	Comments
Village / Town Centre Initiative (Phases 1 and 2)	(350)	(250)	100	Phase 1 has commenced on-site at Sauchie but Phase 2 has still to be identified and will not commence until 2014/15.
3-12 School Development	(72)	(33)	39	Carry forward of funding flat roof replacement programme £72K but overspend on summer programme.
Autism Unit	(93)	(70)	23	Work scheduled Summer 2014
Redwell School	(1,300)	(1,300)	(0)	Grant received 13-14. Anticipated 14-15
Property Asset Management Improvements	122	69	(53)	Additional essential works undertaken at Kilncraigs and Kelliebank
Property Asset Management Improvements - Kilncraigs (Phase 2)	(50)	(50)	(50)	Will not be fully spent 13-14. Carried forward to 14-15why ?
Property Asset Management Improvements - Kelliebank(phase 2)	(280)	(250)	30	Estimated completion date July 2014
CCTV	(58)	(90)	(32)	Partnership concentrating on other priorities.
Black Devon Landfill	(80)	(80)	(0)	£70K saving on project. £10K carried forward for retentions to 2014-15
Lornshill Academy	(60)	(210)	(150)	Carry forward of grant funding
Speirs Centre	(700)	(700)	(0)	Carry forward to 2014-15. Completion anticipated May 2014.
Contaminated Land	(53)	(53)	(0)	Budget not required
Drainage	(20)	(20)	(0)	Seasonal restrictions
Photovoltaic	(441)	(441)	(0)	The spend to save solar

Project	Variance Dec(£000)	Variance Feb£'000	Movement	Comments
Installations				photovoltaic project is nearly complete with one building remaining with underspend due to some installations being financially unviable.
Roads	(0)	(403)	(403)	Delay in start of projects
Heritage Centre Improvements	(186)	(186)	(0)	Further work to be determined via CSGN funded master plan in 2014-15
Off the shelf purchase of Temporary Accommodation	(2,202)	(2,207)	(5)	Spend to save. 20 units purchased. No further purchases.
The Orchard Conversion	(372)	(372)	(0)	In design and programmed to be on site late 2014. resulting in slippage into 2014/15
IT - Schools	(0)	(30)	(30)	Will not take place until 14-15
IT - Digital Broadband	(0)	(100)	(100)	Carried forward to 14-15
IT - I-trent	(0)	(36)	(36)	Delay in phase 2 of HR/ Payroll project due to project management issues with Supplier
IT Welfare Reform	(0)	(100)	(100)	Not required 13-14 may be required 14-15
Vehicle replacement	(524)	(723)	(199)	Review of vehicle life . Replacements extended to 2014-15.

Housing Revenue Account

- 6.6 **Appendix B** to this paper details the HRA capital programme for the current year where individual projects are listed within the various asset management plans.
- 6.7 Overall, the HRA capital programme is expected to record an underspend of £1.608m against the approved budget of £9.313m compared to the previously reported underspend of £1.150K. Of this underspend £0.392m are savings and the balance of £1.216m being carried forward to the 2014/15 financial year. The significant projects that contribute to this position are detailed in Table 5 below and comments are also recorded in Appendix B:

Table 5 HRA capital budget variances

Project	Variance December £'000	Variance February £'000	Movement £'000	Comments
Conversions & Upgradings	(506)	(683)	(177)	Difficulties in ensuring we comply with current sound proofing regulations has caused a delay in the Orchard project. Completion is now estimated to be during financial year 2014/15.
Council New Build Housing	240	15	(225)	Overspend relates to Hallpark project and retention costs of Alva / Tullibody new build.
Safe Electrical Systems	(263)	(450)	(187)	The 13-17 programme is delayed and still at procurement stage. This will result in a carry forward of budget to 2014-15.
Communal Areas	(100)	(141)	(41)	Under spend Door Entry. Ongoing discussion with Private Tenants to agree process for private tenant contributions.
Fuel Efficient Central Heating	(43)	(23)	20	Actual payment made in year less than estimated during 2012/13.
Housing Benefit Management System	(440)	(440)	(0)	Review by Head of Service. Budget no longer fully required.

7.0 Conclusions

- 7.1 General Services revenue spend is anticipated to record an underspend of £0.906m in the year. This is an increase on the under spend reported last month. This masks a position of a range of under and overspend outturn positions between services. Actions are in hand to further improve the accuracy of outturn reporting particularly with the reconfiguration of PCU within the Housing Service.
- 7.2 There is good progress in delivering the approved savings of £3.944m.
- 7.3 The Housing Revenue Account is anticipating an overspend of £0.323m mainly as a result of additional maintenance costs. However if the void position improves then this will ensure optimum usage of housing stock and avoid future capital costs.

7.4 The current review of the capital programme indicates that underspends (and savings) of £7.607m on General Services and £1.608m on HRA will arise, and the specific projects involved are detailed within the report.

8.0 Sustainability Implications

8.1 None

9.0 Resource Implications

9.1 Financial Details

9.2 The full financial implications of the recommendations are set out in the report. This includes a reference to full life cycle costs where appropriate. Yes

9.3 Finance have been consulted and have agreed the financial implications as set out in the report. Yes

9.4 Staffing

9.5 None

10.0 Exempt Reports

10.1 Is this report exempt? Yes (please detail the reasons for exemption below) No

11.0 Declarations

The recommendations contained within this report support or implement our Corporate Priorities and Council Policies.

(1) **Our Priorities** (Please double click on the check box)

The area has a positive image and attracts people and businesses

Our communities are more cohesive and inclusive

People are better skilled, trained and ready for learning and employment

Our communities are safer

Vulnerable people and families are supported

Substance misuse and its effects are reduced

Health is improving and health inequalities are reducing

The environment is protected and enhanced for all

The Council is effective, efficient and recognised for excellence

(2) **Council Policies** (Please detail)

12.0 Equalities Impact

12.1 Have you undertaken the required equalities impact assessment to ensure that no groups are adversely affected by the recommendations?

Yes No

13.0 Legality

13.1 It has been confirmed that in adopting the recommendations contained in this report, the Council is acting within its legal powers. Yes

14.0 Appendices

14.1 Please list any appendices attached to this report. If there are no appendices, please state "none".

Appendix A General Services Capital

Appendix B HRA Capital

15.0 Background Papers

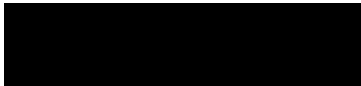
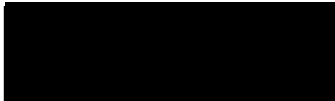
15.1 Have you used other documents to compile your report? (All documents must be kept available by the author for public inspection for four years from the date of meeting at which the report is considered)

Yes (please list the documents below) No

Author(s)

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Approved by

NAME	DESIGNATION	SIGNATURE
Julie Burnett	Support Services Manager	
Nikki Bridle	Director of Finance and Corporate Services	

General Services Capital Programme Budget 2013/14	Annual Budget 2013/14	Actual Expenditure to 28/02/14	Actual Income to 28/02/14	Net Expenditure to 31/01/14	Projected Out- turn 31.03.14	Variance Budget v Projected	Comment
Property Asset Management Plan							
3-12 School Development (Primary & Nursery) & School Fund & Additional 12-13 Funding							
School Estate Strategy	0	0	0	0	0	0	
Toilet Prov Upgrade Tilly PS	0	453	0	453	453	453	
DDA	10,000	7,554	0	7,554	10,000	0	
Asbestos Removal - Various	3,600	3,999	0	3,999	3,999	399	
School Ground Development 4 7	0	200	0	200	200	200	
Internal Upgrade Clackmannan PS	0	796	0	796	796	796	
External Fabric Upgrade	6,080	0	0	0	6,080	0	
Toilet Prov Upgrade Tilly PS		375	0	375	375	375	
Abercrombie PS Toilet Upgrade	8,250	8,250	0	8,250	8,250	0	
Central Heating Installation Park PS	80,000	29,616	0	29,616	80,000	0	
2013-14 Summer Programme	267,490	297,993	0	297,993	298,000	30,510	
Playground Upgrade Restore	108,000	70,803	0	70,803	108,000	0	
Flat Roof Replacement	684,000	581,175	0	581,175	612,000	(72,000)	
TOTAL 3-12 SCHOOL DEVELOPMENT	1,167,420	1,001,214	0	1,001,214	1,128,153	(39,267)	
Alva Autism Unit	100,000	9,619	0	9,619	30,000	(70,000)	Works being carried out in summer 2014
Lornshill Academy - Floodlights	0	0	(151,178)	(151,178)	(151,178)	(151,178)	Sports Scotland funding for floodlighting - extended process for agreeing terms nearing completion. Carry Forward Funding
Demolition of Lornshill Academy & Construct Car Parking & Football Pitch & Running	82,990	23,344	0	23,344	23,344	(59,646)	
Demolition Alva / Alloa Academy	0	11,128	0	11,128	11,198	11,198	Retention paid in 13/14
School Building Alarm Systems	19,950	15,795	0	15,795	19,950	0	
Forthbank Waste Recycling Project & Accommodation Rationalisation	0	(14,434)	0	(14,434)	3,000	3,000	Complete - retention to be paid in 13/14
Alloa Town Centre Regeneration: Speirs Centre	2,685,650	1,219,432	(289,863)	929,569	2,085,650	(600,000)	Committed and on-site
Speirs additional funding	100,000				0	(100,000)	
Speirs additional funding							
Redwell	3,374,770	5,508,761	(4,335,585)	1,173,176	2,074,770	(1,300,000)	Committed and on-site. Full Amount of Grant for 50% of costs received in year £4.3M
Safe Route to Schools - Redwell Pleasure Grounds (Sustrans match funding)	50,000	100,000	0	100,000	50,000	0	Scheduled for early 2014
Tillicoultry Asset Plan: Conversion of family centre to community hub	10,000	7,210	0	7,210	41,000	31,000	Complete - retention to be paid in 13/14
Tillicoultry Asset Plan: Redevelop existing CAP/Library to housing	127,540	88,879	0	88,879	127,540	0	Tenders received - work to be completed Mar 2014
Property Asset Management Improvements	145,850					68,987	
Bank Street		4,360		4,360	25,000		Tenders being prepared
Sauchie hall		36,987		36,987	36,987		No retention
Kelliebank		149,717		149,717	152,850		Committed and on-site at Kelliebank Depot
TOTAL PROPERTY ASSET MANAGEMENT IMPROVEMENTS	145,850	191,064	0	191,064	214,837	68,987	
Property Asset Management Improvements - Kilncraigs	250,000	77,400		77,400	200,000	(50,000)	
Property Asset Management Improvements - Kelliebank	400,000	107,475	0	107,475	150,000	(250,000)	Design agreed, planning and warrant in progress
Village / Town Centre Initiative (Phase 1: Sauchie)	250,000	45,789	0	45,789	250,000	0	On site. Due to complete October 2014
Village and Small Towns Initiative Phase 2	250,000	0	0	0	0	(250,000)	Phase 2 to be identified will not commence until
CCTV	90,260	0	0	0	0	(90,260)	No expenditure expected in 2013/14. Partnership resources concentrating on Remploy situation. Slow progress on camera assessment work which will eventually result in capital expenditure.
Asbestos Removal	0	452	0	452	0	0	
Kilncraigs 1936 BPRA Project	0	36,687	(97,342)	(60,655)	0	0	IT Costs to be recharged to Contractor as part of overall project
Photovoltaic installations							Spend to save. Project completed with viable installations only. Project underspend.
TOTAL PHOTOVOLTAIC INSTALLATIONS	861,630	410,323	0	410,323	420,700	(440,930)	
Heritage Centre Improvements	500,000	388,165	0	388,165	313,823	(186,177)	Kilncraigs improvements completed / nearing completion. Tillicoultry Cemetery wall at tender. Further greenfield cemetery and wall improvements to be determined via CSGN funded masterplan in

Appendix A

Overspend / (Saving)	C/fwd to 14/15	Total
		0
		453
		0
		399
		200
		796
		0
		375
		0
		0
		30,510
		0
	(72,000)	(72,000)
32,733	(72,000)	(39,267)
	(70,000)	(70,000)
	(151,178)	(151,178)
(40,000)	(19,646)	(59,646)
11,198		11,198
		0
		3,000
		3,000
	(600,000)	(600,000)
	(100,000)	(100,000)
	(1,300,000)	(1,300,000)
		0
31,000		31,000
		0
68,987		68,987
0		0
0		0
0		0
68,987	0	68,987
	(50,000)	(50,000)
	(250,000)	(250,000)
	0	0
0	(250,000)	(250,000)
0	(90,260)	(90,260)
		0
0		0
		0
		0
		0
	(429,930)	(440,930)
		0
	(186,177)	(186,177)

General Services Capital Programme Budget 2013/14	Annual Budget 2013/14	Actual Expenditure to 28/02/14	Actual Income to 28/02/14	Net Expenditure to 31/01/14	Projected Out-turn 31.03.14	Variance Budget v Projected	Comment
Digital Broadband	100,000	0	0	0	0	(100,000)	Work not completed in year due to procurement delays will be required in 14-15
Total Capital Programme	19,834,280	13,557,756	(5,187,887)	8,369,869	12,227,233	(7,607,047)	
General Capital Grant							
General Capital Grant	(4,065,000)	0	(3,697,678)	(3,697,678)	(4,065,000)	0	
Invest to Save (HR/Payroll Phase 2, L&D and H&S Modules)	(27,500)				(27,500)	0	
Total Capital Programme	15,741,780	13,557,756	(8,885,565)	4,672,191	8,134,733	(7,607,047)	

Appendix A

Overspend / (Saving)	C/fwd to 14/15	Total
	(100,000)	(100,000)
(2,635,884)	(4,971,163)	(7,607,047)
(2,635,884)	(4,971,163)	(7,607,047)

Housing Capital Programme 2011/12 to 2014/15: Period to Feb 2014 update	13-14 Budget Expenditure	13-14 Budget Income	13-14 Net Budget	Projected Outturn 31.03.14	Variance Budget v Projected	Comment	Carry Forward to 2014/15
SCOTTISH HOUSING QUALITY STANDARD							
TACKLING SERIOUS DISREPAIR PRIMARY BUILDING ELEMENTS							
Structural Works	150,000	0	150,000	151,000	1,000		
SECONDARY BUILDING ELEMENTS							
Damp/Rot	50,000	0	50,000	500	(49,500)	No expenditure on major contract this year.	
Roofs / Rainwater / External Walls	610,000	0	610,000	649,027	39,027	Extra work done on Render & Roof contract	
Window & Doors - External Doors	80,000	0	80,000	118,000	38,000	Extra works done by PCU	
ENERGY EFFICIENCY							
Fuel Efficient Central Heating	928,000	0	928,000	905,339	(22,661)	An accrual was made in 12-13 for expenditure still to be paid in the Community Energy Savings Programme. The amount paid this year is £147,000 less than accrued. This under spend is looking to be carried forward to help fund future Energy Efficiency projects. Central Heating 2013-16 Replacement project late in starting £58k under spend required next year to complete project	205,000
MODERN FACILITIES & SERVICES							
Kitchen Renewal	50,000	0	50,000	100,000	50,000	Additional kitchens required from voids.	
Bathrooms	3,387,204	0	3,387,204	3,422,888	35,684	Bathroom replacement continuing MITIE and PCU on site.	
HEALTHY, SAFE & SECURE							
Safe Electrical Systems/ CO Detectors	607,417	0	607,417	157,104	(450,313)	There have been delays getting the projects started this year with subsequent under spends on the projects. The under spend of £370k will be required to fund the projects once they start.	370,310
Communal Areas (Environmentals)	270,778	0	270,778	129,643	(141,135)	Under spend in Door Entry programme until issues with Private Tenants resolved. The issue is around those closes where there are tenants who have previously bought their Council House. A solution as to how we ensure that those private tenants pay for their share of the costs when the work is done has still to be achieved.	141,135
NON-SHS ELEMENTS PARTICULAR NEEDS HOUSING (CITC)							
Conversions & Upgradings	953,800	0	953,800	270,644	(683,156)	Under spend is due to Orchard project where the conversion of maisonettes to 1 bedroom flats is experiencing difficulties in ensuring that we comply with current soundproofing regulations, no expenditure forecast. Will be required next year.	480,000
Disabled Adaptations	50,000	0	50,000	68,201	18,201	Extra expenditure on Social Services clients	
Water Supply Pipe Replacement	5,000	0	5,000	250	(4,750)		
Demolitions	0	0	0	2,755	2,755		
Environmental & Footpath Improvement/Feasibility Work	215,000	0	215,000	165,225	(49,775)	HRA Roads & Footpath under spend relates to transfer of costs from Env Imp programme.	19,300
Council New Build Housing (Transforming Communities)	2,255,000	0	2,255,000	2,269,850	14,850	Overspend on Hallpark project and retention costs of Alva/Tullibody new Build	
Other Costs / Housing Business Management System	515,000	0	515,000	75,000	(440,000)	Scope of Hsg Business Mgt System reduced	
TOTAL CAPITAL EXPENDITURE	10,127,199	0	10,127,199	8,485,426	(1,641,773)		1,215,745
SALE OF COUNCIL PROPERTY	0	(814,000)	(814,000)	(781,000)	33,000	Lower than expected level of House Sales	
NET EXPENDITURE	10,127,199	(814,000)	9,313,199	7,704,426	(1,608,773)		

