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**Report to Resources and Audit Committee**

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**Date of Meeting: 25 September 2014**

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**Subject: Council Financial Performance 2014/15**

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**Report by: Depute Chief Executive**

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**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, 2014/15. Projected outturns up to March 2015 are also set out in the report.

**2.0 Recommendations**

- 2.1. The Committee is asked to note:
- 2.2. The forecast General Fund Revenue overspend for the year of £1.854m (paragraph 4.2 and Table1).
- 2.3. The management actions in place to address the current budget overspend (paragraphs 4.3-4.5) and the intention to update Council on progress on 23 October 2014.
- 2.4. Delivery of 70% of the planned 2014/15 savings to date (Table 2).
- 2.5. A favourable outturn of £0.177m forecast on the Housing Revenue Account (Paragraph 5.1).
- 2.6. A forecast underspend on General Services Capital of £2.956m of which £0.896m are savings in delivery of programme, with the remainder carried forward to 2015/16 (Table 3).
- 2.7. HRA capital spend is currently outturned on budget with no significant variances to report.

**3.0 Background**

- 3.1. The report consolidates the detailed Service Committee reporting, though the focus of the Resources and Audit Committee's remit remains the corporate financial position.

- 3.2. Outturn positions reflected in this report are based on rigorous reviews of service spending activity by accountants and service managers which have been reinforced through ongoing budget challenge sessions conducted by the Executive Group.

#### **4.0 General Fund Revenue**

- 4.1 Appendix A to this paper sets out the revised estimate for each service area. 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 overspend of £1.854m by the end of March.
- 4.3 A significant factor within this unfavourable corporate projection is attributable to the projected overspend in Social Services Adult and Child Care. Details of the background to this position were reported to the Housing Health and Care Committee on 21 August 2014. The key areas highlighted for the overspend relate to increased hours in respect of Adult Care packages, additional children in Residential Schools and additional external foster care placements.
- 4.4 Work is ongoing to investigate the areas of overspend in greater detail and to identify potential areas to reduce the level of the anticipated overspend as much as possible. To facilitate this a number of actions have been put in place by management including: additional monthly outturn meetings with the service; an additional budget challenge session was undertaken in July and further sessions planned by the Executive Team in the coming months; and, work is currently in hand to undertake a technical zero based budget review to ensure that Social Services' budgets are aligned with service provision, and to confirm the service's budget requirement for the future. Within the service stringent monitoring of care assessment continues to be a management priority.
- 4.5 Alongside this work with Social Services, additional corporate management action is in hand with the aim of minimising the projected overspend by the year end. All chief officers have scrutinised their budgets to identify areas where robust management of the budget may facilitate a reduction in expenditure, for instance maximisation of income including recovery of charges levied, review of earmarked reserves, agency and overtime restriction, and vacancy management. The explicit management actions agreed by the Executive Team have been entered into an action plan and are being closely monitored. Based on the outcome of monitoring, a view will be taken on whether additional measures may need to be proposed, for instance the approval of additional savings in year. An update on progress will be provided to Council at its meeting on 23 October 2014 and approval sought for additional actions at that that time as is appropriate.
- 4.6 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**

| <b>Service</b>                 | <b>Annual Budget</b> | <b>Projected 31.03.15 (under)/over</b> | <b>Commentary</b>  |
|--------------------------------|----------------------|--|--|
| Support Services               | £6.947m              | (£116k)                                | The main reason for the underspend in Support Services are the vacancies across all service areas.   |
| Strategy and Customer Services | £6.468m              | (£363k)                                | Savings of £303k due to staff turnover, vacancies, restructure and voluntary severance.<br><br>The new website that was created to issue replacement birth, death and marriage certificates is generating £60K of new income to the council.   |
| Facilities Management          | £24.911m             | £94k                                   | Overspend attributable to:-<br><br>Asset Management of £99K due to additional staffing employed to assist with the move to Kilncraigs and the Ochil Landscape Partnership project.<br><br>Leisure Services £188K. Price increases not yet implemented. Facilities also continue to see a reduction in the levels of use.<br><br>This is off-set by underspends in the following service areas :-<br><br>Catering Service (£112K). School meals income has increased due to promotion of service and increased engagement with parents. Catering Service has also reduced its food costs due to improving their in house procurement arrangements.<br>Land Services (£124K) staff are currently working on the Capital streetscape with appropriate costs being charged to this Capital project resulting in an underspend in the revenue budget. |
| Social Services                | £26.464m             | £1.685K                                | Overspends attributable to :-<br><br>Savings not yet achieved of £335K<br><br>Increased hours Adult care at home packages £529K<br><br>Additional Foster Care placements £592K<br><br>Management and transportation of additional Child Care £208K<br><br>Two high cost secure placements Child Care £394K<br><br>This is partly off-set by an underspend Early Years staffing vacancies (£199K)   |

| Service                  | Annual Budget    | Projected 31.03.15 (under)/over | Commentary  |
|--------------------------|------------------|---------------------------------|---|
| Education                | £34.302m         | £23k                            | Overspend attributable to:-<br><br>Additional teachers seconded to shared services management £25K<br><br>Early years reduced Income £11K<br><br>Admin Support staff regrading £61K<br><br>Final quarter of Transport Contract £31K<br><br>This is partially off-set by the following underspends:-<br><br>Primary staffing (£58K)<br><br>ASN additional income - external placements (£17K)<br><br>Psychological Services -new shared service (£25K) |
| Housing                  | £2.405m          | (£56K)                          | Underspend mainly attributable to vacancies as a result of ongoing restructuring (£56K)   |
| Community and Regulatory | £5.359m          | (£283K)                         | Underspend mainly attributable to :_<br><br>Street lighting Energy (£57K)<br><br>Roads Maintenance Costs (£117K)<br><br>Vacancies (£110K)   |
| PCU                      | (£0.789m)        | 0                               | Ongoing alignment with HRA budget provision   |
| Corporate Adjustments    | £0.936           | £429K                           | Income and Charging and T's and C's savings reflected as savings within service outturns. Budgets will be realigned in advance of the next reporting cycle.   |
| Non Distributed Costs    | £1.528           | NIL                             | Employment Fund fully allocated. Annual pension costs (additional years) outturned on budget.   |
| <b>Total</b>             | <b>£107.138m</b> | <b>£1.414m</b>                  |   |

4.7 Appendix A also highlights a number of non-service expenditure and income areas of the Council budget (not detailed in Table 1).

4.8 Council tax records a decrease in income of £440k compared to budget. This is due to only £106K of the £300K saving relating to changes in the charges relating to empty relief being realised and a reduction in general Council tax from budget of £246K.

4.9 The 2014/15 budget incorporated approved management and policy savings of £4.222m. At this point in the year we are able to report that 70% have been achieved to date with expectation that further progress will be made in the remainder of the year. Table 2 below sets this out for each council service portfolio.

**Table 2 Budgeted 2014/15 savings progress**

| <b>Department</b>        | <b>Savings full year 14-15<br/>£000</b> | <b>Progress 14-15<br/>£000</b> | <b>Comments</b>   |
|--------------------------|---|--------------------------------|---|
| Support Services         | 12                                      | 12                             | Savings achieved  |
| Strategy and Customer    | 545                                     | 495                            | £50K restructure savings still to be allocated  |
| Facilities Management    | 61                                      | 61                             | Savings achieved  |
| Social Policy            | 483                                     | 131                            | Ongoing detailed review of budget provision   |
| Education                | 627                                     | 526                            | Savings not realised to date relate to 14/15 Academic year. Plans in place to ensure savings will be realised |
| Housing                  | 666                                     | 666                            | Savings achieved  |
| Community and Regulatory | 80                                      | 60                             | Planning income being monitored to verify if saving achieved  |
| Corporate                | 1,748                                   | 960                            | T's and C's savings and procurement savings being allocated to services                                       |
|                          | <b>4,222</b>                            | <b>2,911</b>                   |   |

## **5.0 Housing Revenue Account**

- 5.1 Appendix B to this paper sets out the summary budget for the Housing Revenue Account for this year in accordance with its Business Plan. It is forecast that the Service will achieve a surplus in the year of £4.251m which is £177k greater than budgeted.
- 5.2 Staffing costs are recording an underspend of £226k. £59K of this relates to the reduction in the working week from 36 hours to 35 hours and the remaining £167K due to current vacancies. The Head of Housing has been actively reviewing the structure of the service since his appointment.
- 5.3 The underspend is partially off-set by an overspend of £44K for additional void rent loss.

## **6.0 Capital**

### **6.1 General Services**

- 6.2 Appendix C to this paper details the General Services capital programme for the current year where individual projects are listed within the various asset management plans. The budget for the year adjusted for projects carried forward from 2013/14 results in an adjusted gross budget for 2014/15 of £15.982m compared to the sum of £14.608m reported to Council at the Special meeting on 8th February. After allowing for the General Government Grant, the revised net capital financing requirement in the year is £10.306m.
- 6.3 A considerable amount of work is ongoing with the Capital Investment Group to improve the phasing of each capital project.

6.4 Overall, the General Services capital programme is expected to record an underspend of £2.956m against the revised gross budget. The significant projects that contribute to the underspend position are detailed in Table 3 below and comments are also recorded in Appendix C:

**Table 3 General Services capital budget variances**

| <b>Project</b>                                 | <b>Variance (£000)</b> | <b>Comments</b>  |
|--|------------------------|--|
| Alva Glen Hotel                                | (896)                  | Funding approved under review. Report to Council to follow                                       |
| B9140 (Realignment of Bends)                   | (370)                  | Due to ground conditions work rescheduled until anticipated better weather conditions (May 2015) |
| Fibre Optic installation Tullibody.            | (100)                  | Scoping of project underway. Estimated delivery January to June 2015                             |
| Business Transformation and Settlement Reviews | (1,590)                | Project planning on-going. Settlement areas being identified and work plans progressing.         |
| <b>TOTAL</b>                                   | <b>(2,956)</b>         | <b>Projected underspend on General Services Capital programme</b>                                |

### ***Housing Revenue Account***

6.5 Appendix D to this paper details the HRA capital programme for the current year where individual projects are listed within the various asset management plans. The budget for the year adjusted for projects carried forward from 2013/14 results in an adjusted gross budget for 2014/15 of £9.761m compared to the sum of £8.632m reported to Council at the Special meeting on 21st February.

6.6 Overall, the HRA capital programme is expected to outturn on budget. The majority of contracts have been awarded and work is progressing accordingly.

### **7.0 Conclusions**

7.1 General Services revenue spend is anticipated to record an overspend of £1.854m in the year particularly due to the overspend of £1.685m within Social Services Adult and Child Care Provision. Management action has been taken to secure, if possible, an improvement in this position within the financial year.

7.2 There is good progress in delivering the approved savings of £4.222m.

7.3 The Housing Revenue Account is anticipating an underspend of £0.177m as a result of ongoing service reconfiguration, and further budget realignments.

7.4 The current review of the capital programme indicates that underspends (and savings) of £2.956m on General Services Capital and the specific projects involved are detailed within the report.

7.5 The HRA Capital Programme is projected to be outturned on budget.

## 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         | <input type="checkbox"/>            |
| Our communities are more cohesive and inclusive                          | <input type="checkbox"/>            |
| People are better skilled, trained and ready for learning and employment | <input type="checkbox"/>            |
| Our communities are safer  | <input type="checkbox"/>            |
| Vulnerable people and families are supported                             | <input type="checkbox"/>            |
| Substance misuse and its effects are reduced                             | <input type="checkbox"/>            |
| Health is improving and health inequalities are reducing                 | <input type="checkbox"/>            |
| The environment is protected and enhanced for all                        | <input type="checkbox"/>            |
| The Council is effective, efficient and recognised for excellence        | <input checked="" type="checkbox"/> |

**(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 Council summary of expenditure and supporting Service narratives:

A1 Support Services

A2 Strategy & Customer Services

A3 Facilities Management

A4 Social Policy

A5 Education

A6 Housing

A7 Community & Regulatory

A8 Corporate

Appendix B HRA Revenues

Appendix C General Services Capital

Appendix D 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)

| NAME     | DESIGNATION      | TEL NO / EXTENSION |
|----------|------------------|--------------------|
| Liz Shaw | Chief Accountant | 2072               |

### Approved by

| NAME             | DESIGNATION            | SIGNATURE           |
|------------------|------------------------|---------------------|
| Nikki Bridle     | Depute Chief Executive | Signed: N Bridle    |
| Elaine McPherson | Chief Executive        | Signed: E McPherson |



| Service                                    | Annual<br>Budget<br>2014/15 | Outturn June   | Variance<br>Outturn V<br>Budget |
|--|-----------------------------|----------------|---------------------------------|
| Support Services                           | 6,947                       | 6,831          | (116)                           |
| Strategy and Customer Services             | 6,468                       | 6,105          | (363)                           |
|  | 13,414                      | 12,936         | (479)                           |
|  | (1,392)                     | (1,392)        | 0                               |
|  | 12,022                      | 11,544         | (478)                           |
| Facilities Management                      | 24,911                      | 25,005         | 94                              |
| Social Policy                              | 26,464                      | 28,149         | 1,685                           |
| Education                                  | 34,302                      | 34,325         | 23                              |
| Housing                                    | 2,405                       | 2,349          | (56)                            |
| Community and Regulatory                   | 5,359                       | 5,075          | (283)                           |
| PCU  | (789)                       | (789)          | 0                               |
| Corporate Adjustments                      | 936                         | 1,365          | 429                             |
| Misc Services - Non Distributed Costs      | 1,528                       | 1,528          | (0)                             |
| <b>Service Expenditure</b>                 | <b>107,138</b>              | <b>108,552</b> | <b>1,414</b>                    |
| <b>Add Requisitions from Joint Boards</b>  |                             |                |                                 |
| Central Scotland Valuation                 | 394                         | 394            | 0                               |
|  | 107,532                     | 108,946        | 1,414                           |
| Add / (Deduct)                             |                             |                |                                 |
| Interest on Revenue Balances               | (287)                       | (287)          | 0                               |
| Loan Charges                               | 9,498                       | 9,498          | 0                               |
| Contribution to Bad Debt Provision         | 200                         | 200            | 0                               |
| Contribution to Spend to Save Fund         | 100                         | 100            | 0                               |
|  | 117,043                     | 118,457        | 1,414                           |
| <b>Sources of funding</b>                  |                             |                |                                 |
| General Revenue Funding/Non-Domestic Rates | (95,061)                    | (95,061)       | 0                               |
| Council Tax                                | (18,463)                    | (18,023)       | 440                             |
| Contribution From Reserves                 | (1,809)                     | (1,809)        | 0                               |
| Application of unapplied capital receipt   | (1,714)                     | (1,714)        | 0                               |
| Contribution from Ear marked reserves      | 0                           | 0              | 0                               |
|  | (117,047)                   | (116,607)      | 440                             |
| <b>Projected (Surplus) / Shortfall</b>     | <b>(4)</b>                  | <b>1,850</b>   | <b>1,854</b>                    |



**Support Services Budget v Outturn**  
**As at June 2014**

APPENDIX A1  
**Variance 14-15**  
**£'000**

**Budget 14-15**  
**£'000**

**Outturn 14-15**  
**£'000**

Support Services are starting work on the implementation of a new financial ledger system. The system is place to be operational from 2015-16 but the initial scoping is underway. Support Services is also affected from the change in council strucutre work is ongoing to realign the service budget. Governance and Accountancy are also involved with thedevelopment of the Health and Social Care Integration scheme. All computer & phone related budgets have now been centralised and IT will be monitoring and reviewing requirements across the council to identify efficiencies and possible savings.

|  |              |              |              |
|--|--------------|--------------|--------------|
| <b>Support Services</b>  | <b>6,947</b> | <b>6,831</b> | <b>(116)</b> |
| <b>Depute Chief Executive</b>  | <b>118</b>   | <b>117</b>   | <b>(1)</b>   |
| <b>Accountancy</b><br>Every 5 years the council must get an updated valuation of all properties. This will hapeen this year resulting in an overspend of £55k as this hasn't been budgeted for. The overspend is partially offset by vacancy management. | <b>1,343</b> | <b>1,330</b> | <b>(12)</b>  |
| <b>Revenues &amp; Payments</b><br>Overspend due to reduction in DWP funding, budgeted for a reduction of 10%, actual reduction 25%   | <b>1,556</b> | <b>1,622</b> | <b>66</b>    |
| <b>Head of Support Services</b><br>Underspend due to post currently vacant assume it will be filled from December 14.  | <b>92</b>    | <b>48</b>    | <b>(44)</b>  |

**Support Services Budget v Outturn**

As at June 2014

**IT**  
Underspend due to staffing vacancies filled at lower grades, maternity leave and a vacancy which haven't been filled.

**Centralised IT**

IT related budgets have been centralised. The Council overspend for IT last financial year was £124K, however we are assuming for 14/15 these costs will be brought down (from tighter control on purchases, looking at existing contracts etc) and spend will be on budget. Further work needs to be carried out to monitor the committed costs, while also looking at items for future savings by combining contracts and re-negotiations for Council wide contracts.

**Governance**

Underspends related to vacancies and timing of filling posts.

**Support Services Total**

|  | <b>Budget 14-15<br/>£'000</b> | <b>Outturn 14-15<br/>£'000</b> | APPENDIX A1<br><b>Variance 14-15<br/>£'000</b> |
|--|-------------------------------|--------------------------------|--|
|  | <u>1,675</u>                  | <u>1,609</u>                   | <u>(65)</u>                                    |
|  | <u>617</u>                    | <u>617</u>                     | <u>0</u>                                       |
|  | <u>1,545</u>                  | <u>1,487</u>                   | <u>(58)</u>                                    |
|  | <u>6,947</u>                  | <u>6,831</u>                   | <u>(116)</u>                                   |

Accountancy vacancies due to staff leaving, returning from maternity leave on reduced hours and recruitment to promoted posts from within the service. Posts are expected to be filled later in the year which is generating an underspend for this financial year. There is a payment expected for the valuation of assets which is only required once every five years. An agreement with Audit Scotland for the Audit Fee for 14/15 is not expected to be made until later in the year, assumed the same as 13/14 with 2.5% inflation added.

Revenues was approved a budget pressure for the Admin grant that is received from DWP of 10%, however the actual grant awarded was cut by a total of 25% which we did not know at the time of budget build up, creating an overspend of £52K. There are a number of vacancies within Revenues which until recruited to will be filled by agency staff. Payroll department are running with more staff than budgeted for due to implementation of the new HR/Payroll system. There are still issues to be resolved and additional time required for staff to work through these issues.

IT currently working with 1 vacancy and 1 maternity leave which have not been covered. Plans to recruit to vacancy post in the future. Centralised IT has been introduced from April 2014. There was an overspend on IT spend in 13/14, but now this is being monitored through one department tighter controls on purchases will be in place, while looking at contracts throughout the Council to pull together and make future savings. Until all the information is gathered on this we expect spend to be on budget. Mobile phones are being monitored and any found not being used will be cancelled to reduce the overall cost to the Council.

Goverance entered an agreement with Falkirk and Stirling Councils with the provider of Occupational Health in April 2013. This was significantly higher than the previous contract but had to be renewed resulting in a budget overspend. Also as a Council we are providing Physio Therapy to employees to help them stay at work and work through the pain rather than going off on sick leave, this has resulted in extra costs to HR but as it's keeping the sickness record down should be saving money in the long run. Questionnaires are being sent out to employees and managers to try and gather statistics to ensure it is reducing absence. Changes on the Legal department staffing has resulted in an underspend with the manager post being filled internally and a solicitor post being backfilled at a later date.



**Strategy & Customer Services Budget v's Outturn**

As at June 2014

APPENDIX A2  
Variance 14-15  
£'000

Budget 14-15  
£'000

Outturn 14-15  
£'000

Customer Services and Libraries are currently reviewing the structure in line with the opening of Speirs Centre and the move to Kilncraigs.

|   |              |              |              |
|---|--------------|--------------|--------------|
| <b>Variance</b>   | <u>6,468</u> | <u>6,105</u> | <u>(363)</u> |
| <b>Business Support</b>   |              |              |              |
| Underspend relates to efficiencies in postage costs due to departments using franking and increased clean mail discounts. Staffing costs continue to be underspend due to high turnover of staff and the recruitment process, also new staff then to be on lower scale points than previous staff which results in underspends. Small savings in supplies and services are possible procurement savings | <u>2,618</u> | <u>2,441</u> | <u>(177)</u> |
| <b>CEO</b>  | <u>193</u>   | <u>190</u>   | <u>(3)</u>   |
| <b>Comms And Marketing</b>  |              |              |              |
| Underspend in staffing due to staff being on lower scale points than budgeted. Small supplies and services underspend to be considered as part of procurement savings.  | <u>306</u>   | <u>292</u>   | <u>(13)</u>  |

**Strategy & Customer Services Budget v's Outturn**

As at June 2014

**Customer Services & Libraries**

Currently reviewing structure therefore vacancies not being filled at current time. Out of Hours budget retained as possibility of a charge from external provider this hasn't been agreed therefore shown as an underspend. Scottish certificates website has been set up for people to buy replacement certificates, this is a new service where levels of income was unpredictable there has been a high up take so far this year, This budget will be reviewed as part of the income and charging saving.

**Head Of Strategy & Customer Services****Members Services****Performance and Business Change****Strategy & Customer Services Total****Budget 14-15**  
£'000**Outturn 14-15**  
£'000APPENDIX A2  
**Variance 14-15**  
£'0001,6321,464(168)9791(6)41341961,2091,208(1)6,4686,105(363)

**Facilities Management Budget v Outturn**

As at June 2014

APPENDIX A3

Budget 14-15  
£'000Outturn 14-15  
£'000Variance 14-15  
£'000

Facilities Management service has still to be restructured with soft FM/maintenance moving to Resources and Governance while the remaining services will integrate into either Development and Environment or Strategy and Customer Services. The restructuring of the financial/management accounting systems to support the reporting process is ongoing.

The FM Service provides a full range of asset management, operating and maintenance services for the Council's property portfolio, land assets and fleet vehicles. This includes the maintenance of public buildings and schools, soft FM services (such as security, janitorial, cleaning), provision of leisure facilities, landscaping, collection of household and commercial waste. It also provides a catering service for both Education and Social Services providing school meals, packed lunches and milk for the primary and junior schools and 'Meals on Wheels' for social services clients. The PPP contracts for the county's three academies are also managed and supervised by the service.

The service has an energy efficiency programme to manage the Council's carbon footprint, with photo-voltaic (solar panel) installations on several schools and public buildings, and a bio-mass heating system at the Council's latest asset, Redwell Primary, whilst it has seen considerable progress in waste management in terms of improved recycling and volumes as a result of last year's publicity efforts. The Council has rationalised its use of office buildings, with services re-location into Kilncraigs expected to be complete in 2014/15. This will not only generate cost savings but also reduce the Council's carbon emissions, release surplus assets and improve customer service and delivery by co-locating the Council's administrative functions.

**Facilities Management**24,91125,00594**Property Costs**5,9725,9720**Asset Management**

Overspend relates to additional staffing for Kilncraigs and OLP projects, and legal fees for contractor dispute.

13523499

**Facilities Management Budget v Outturn**

As at June 2014

APPENDIX A3

|  | Budget 14-15<br>£'000 | Outturn 14-15<br>£'000 | Variance 14-15<br>£'000 |
|--|-----------------------|------------------------|-------------------------|
| <b>Property Maintenance Management</b>   |                       |                        |                         |
| Underspend related to timing of filling vacancies  | 581                   | 551                    | (30)                    |
| <b>Schools PPP</b>   | 7,592                 | 7,592                  | 0                       |
| <b>Fleet Services</b>  | 1,529                 | 1,527                  | (2)                     |
| <b>Catering Contract</b>   |                       |                        |                         |
| The service has benefited from service staff's local negotiations and sourcing arrangements resulting in lower food costs. Also income has increased from uptake in school meals due to promotion of service and staff engagement with parents. There is also a small vacancy management saving. | 798                   | 686                    | (112)                   |
| <b>Janitors</b>  |                       |                        |                         |
| Overspend relates to previous saving not implemented.  | 344                   | 392                    | 48                      |
| <b>Cleaning Contracts</b>  | 1,030                 | 1,037                  | 7                       |
| <b>Leisure Services</b>  |                       |                        |                         |
| The overspend has arisen as a result of the decision not to implement price increases recommended by the service. Also some facilities continue to see reduced levels of use resulting in unachievable income.   | 1,078                 | 1,266                  | 188                     |

**Facilities Management Budget v Outturn**

As at June 2014

APPENDIX A3

|  | Budget 14-15<br>£'000 | Outturn 14-15<br>£'000 | Variance 14-15<br>£'000 |
|--|-----------------------|------------------------|-------------------------|
| Other small variances  |                       |                        | (4)                     |
| <b>Public Conveniences</b>   |                       |                        |                         |
| Underspend related to reduction in use of overtime budget in line with corporate policy. This saving will be offset with the corporate saving.       | 77                    | 67                     | (10)                    |
| <b>Security</b>  | 33                    | 39                     | 6                       |
| <b>Management Unit</b>   |                       |                        |                         |
| Overspend due to unachievable income from removal of internal recharge. This will be reviewed as part of the virement exercise.                      | 346                   | 366                    | 19                      |
| <b>Land Services &amp; Burial Grounds</b>  |                       |                        |                         |
| Majority of this underspend relates to staff time being recharged to capital Streetscape project resulting in reduction of revenue work carried out. | 1,213                 | 1,089                  | (124)                   |
| <b>Streetcare</b>  | 670                   | 674                    | 4                       |
| <b>Waste Management</b>  | 3,511                 | 3,513                  | 2                       |
| <b>Facilities Management Total</b>   | <b>24,911</b>         | <b>25,005</b>          | <b>94</b>               |

**Facilities Management Budget v Outturn**

**As at June 2014**

APPENDIX A3

**Budget 14-15**  
**£'000**

**Outturn 14-15**  
**£'000**

**Variance 14-15**  
**£'000**

**Property Contracts Unit**

Property Contracts Unit

**(789)**

**(789)**

**0**

From the 1st April 2014 the management of the PCU has moved to the Head of Housing, as part of the HRA monitoring. The work to realign the the budgets to reflect this change is ongoing between PCU, Housing and Accountancy staff. The PCU has been forecast on budget until the work is complete and any impact has been fully identified.

**Social Services - Budget v Outturn**

As at June 2014

Appendix A4

Budget 14-15  
£'000Outturn 14-15  
£'000Variance  
£'000

Social Services are currently working on a recovery plan to reduce the impact of the current projected overspend. Detailed work is being carried out to investigate the areas of overspend and the reasons for this. Demographics and the ongoing commissioning review are the main reasons for the overspend.

Social Service are currently preparing the Integrated Health and Social Care model along with Governance, Finance, Stirling Council and NHS Colleagues. This work is progressing well and work groups have been meeting regularly to achieve the timescales for council and government approval.

**Social Services Variance**26,46428,1491,685**Partnership**1,0141,0195**Strategy**

Overspend in relation to autism strategy post not budgeted. Funding received 12/13 but not earmarked. Workforce development - overspend in relation to underfunded post following restructure, revisiting structure to align with budget.

30332421**Adult Assessment & Care Management**

Overspend relates to saving of £335k not achieved yet due to timing of the implementation of the saving. Also there has been a 37.5% rise in the care at home hours since April 2012 and care home placements have remained fairly static with only a 5.54% increase over the same period. The level of care package has also increase and is currently under review as part of the recovery plan.

9,88710,752864

**Social Services - Budget v Outturn**

As at June 2014

Appendix A4

|   | Budget 14-15<br>£'000 | Outturn 14-15<br>£'000 | Variance<br>£'000 |
|---|-----------------------|------------------------|-------------------|
| <b>Adult Provision</b>  |                       |                        |                   |
| Overspend mainly due to increased use of agency staff as issues recruiting relief staff.  | <u>4,551</u>          | <u>4,577</u>           | <u>26</u>         |
| <b>Child Care - Clacks Locality</b>   |                       |                        |                   |
| Overspend relates to additional costs incurred to manage specific case which requires additional support. Also client travel has increased this year due to costs of transporting children placed outwith the local area to school etc. Currently reviewing travel costs to ensure expenditure is required and identify possible savings. | <u>2,046</u>          | <u>2,254</u>           | <u>208</u>        |
| <b>Child Care - Resourcing, Disability TCAC</b>   |                       |                        |                   |
| Overspend relates to 2 high cost secure placements at an annual costs of £260k each. Also external foster care placement have exceeded budget expectation by 14 placements. The overspend is partially offset by underspends in Woodside and additional income from external placements.  | <u>7,726</u>          | <u>8,318</u>           | <u>592</u>        |
| <b>Child Care - Protection, EEI &amp; Youth Justice</b>   |                       |                        |                   |
| Underspend related to timing of filling vacancies   | <u>446</u>            | <u>379</u>             | <u>(67)</u>       |
| <b>Criminal Justice Service</b>   |                       |                        |                   |
| Section 27 Grant - Unachieved saving, should be corporate saving.   | <u>(17)</u>           | <u>(4)</u>             | <u>13</u>         |
| <b>Management Support</b>   |                       |                        |                   |
| Overspend due to temporary increase in management team, post to end in September..  | <u>508</u>            | <u>531</u>             | <u>23</u>         |
| <b>Social Services Total</b>  | <u>26,464</u>         | <u>28,149</u>          | <u>1,685</u>      |

**Education Services Budget v's Outturn**

As at June 2014

APPENDIX A5

Budget 14-15  
£'000Outturn 14-15  
£'000Variance 14-15  
£'000

There are several new developments underway within Education for 2014/15 and future years. Arrangements for the new 600 hours early years service for all 3-4 year olds is in place and commences August 2014. The extended 600 hours service for 2 year olds requires some capital adaptation/refurbishment works in addition to revenue staffing costs. Out of the five sites identified for the 2 year old provision three are staffed, resourced and available from August 2014. There are also several internal service redesigns under review - secondary schools technicians & librarians and expressive arts/music provision. Within ASN service the establishment of the two new ASD units in terms of staffing and resources is nearly complete. New build Redwell school opens to pupils Thursday 21st August.

Education Services is currently under review to further integrate Shared Services. The service will be working to review the budget impact on future charges. Service need to review budget allocations once staff in place for new term. Work is ongoing to confirm budget requirement in line with pupil rolls which will be confirmed after the census on 23rd September.

**Education Outturn Variance**34,30234,32523**Service Management**

Overspend relates to teachers seconded to shared services out with current budget.

52655125**Early Years Non Devolved**

Overspend is due to expected reduction in income from implementation of 600 hours additional nursery provision which will result in some parents receiving free child places they were previously paying for.

2,6922,70311**Early Years Devolved**79791**Total Primary Non Devolved**

Underspend relates to staffing projections this may change once new term commences and staff allocated as required.

1,3761,318(58)**Primary Devolved**

Overspend on Admin support staff due to the successful outcome of regrading appeals. Service need to fund this increase. Will be reviewed once staff in place for new term.

10,23910,30061

**Education Services Budget v's Outturn**

As at June 2014

APPENDIX A5

Budget 14-15  
£'000Outturn 14-15  
£'000Variance 14-15  
£'000**Total Secondary Non Devolved**

Overspend relates to Transport contract April - June. New contract is fully funded within existing budget .

1,7251,75631**Secondary Devolved** - Any year end over or underspends will be carry forward into 2015/16 in accordance with DSM10,79110,7910**ASN Non Devolved**3,8823,875(6)**ASN Devolved**

Budget requirement for new term to be reviewed. Underspend relates to projected additional income from external placements.

1,5461,529(17)**Educational Psychology Service**

Underspend related to service being provided as a shared service.

289264(25)**School Crossing Patrols**93930**Sports Development**3093090**Youth Services**4504500**Education Total**34,30234,32523

**Housing & Community Safety Budget v Outturn**

As at June 2014

Budget 14-15  
£'000Outturn 14-15  
£'000APPENDIX A6  
Variance 14-15  
£'000

Housing are currently review the struture this will be reflected in the outturns once complete.

Housing Service have invested in off the Shelf properties, maximised the use of HRA propeties, reduced Private Lets and use of B&B for Homeless people, to ensure the maximum level of Housing Benefit will be achieved and cost of Homeless provision is reduced.

|   |              |              |             |
|---|--------------|--------------|-------------|
| <b>Housing &amp; Community Safety</b>   | <u>2,405</u> | <u>2,349</u> | <u>(56)</u> |
| <b>Head of Service</b>  |              |              |             |
| <b>Head of Service Total</b>  | <u>46</u>    | <u>46</u>    | <u>0</u>    |
| <b>GF Manager</b>   |              |              |             |
| Underspend relates to approved Voluntary Servernace the saving will be offset against the corporate saving. | <u>118</u>   | <u>83</u>    | <u>(35)</u> |
| <b>Strategic Housing</b>  |              |              |             |
| Current vacancies not being filled pending restructuring.   | <u>242</u>   | <u>209</u>   | <u>(33)</u> |
| <b>Advice Services</b>  |              |              |             |
|   | <u>153</u>   | <u>150</u>   | <u>(2)</u>  |
| <b>Housing Support Team</b>   |              |              |             |
| Current vacancies not being filled pending restructuring.   | <u>230</u>   | <u>198</u>   | <u>(32)</u> |
| <b>Homeless Team Admin</b>  |              |              |             |
| Overspend relates to removal cost and storage costs.  | <u>594</u>   | <u>658</u>   | <u>64</u>   |
| <b>Homeless &amp; Specialised Accomodation</b>  |              |              |             |
|   | <u>(761)</u> | <u>(750)</u> | <u>11</u>   |
| <b>Homeless Strategy</b>  |              |              |             |
|   | <u>120</u>   | <u>119</u>   | <u>(1)</u>  |
| <b>Private Sector Housing</b>   |              |              |             |
|   | <u>324</u>   | <u>324</u>   | <u>(1)</u>  |

**Housing & Community Safety Budget v Outturn**

As at June 2014

|   | Budget 14-15<br>£'000 | Outturn 14-15<br>£'000 | APPENDIX A6<br>Variance 14-15<br>£'000 |
|---|-----------------------|------------------------|--|
| <b>Rent Rebates</b><br>Rent rebates projected in line with Housing Benefits Return. | <u>968</u>            | <u>1,136</u>           | <u>168</u>                             |
| <b>Rent Allowances</b><br>Projected in line with Housing Benefits Return.           | <u>(19)</u>           | <u>(214)</u>           | <u>(194)</u>                           |
| <b>Improvement Grants</b>   | <u>0</u>              | <u>0</u>               | <u>0</u>                               |
| <b>Repairs Grants</b>   | <u>0</u>              | <u>0</u>               | <u>0</u>                               |
| <b>CCTV - partnership arrangement</b>   | <u>174</u>            | <u>174</u>             | <u>0</u>                               |
| <b>Landlord Registration</b>  | <u>(26)</u>           | <u>(26)</u>            | <u>0</u>                               |
| <b>Community Safety</b>   | <u>100</u>            | <u>100</u>             | <u>0</u>                               |
| <b>Anti-Social Behaviour</b>  | <u>142</u>            | <u>141</u>             | <u>(1)</u>                             |
| <b>Housing &amp; Community Safety Total</b>   | <u><u>2,405</u></u>   | <u><u>2,349</u></u>    | <u><u>(56)</u></u>                     |

**Community & Regulatory Budget v Outturn**

As at June 2014

APPENDIX A7

Variance 14-15

Budget 14-15  
£'000Outturn 14-15  
£'000

£'000

Community & Regulatory Service is now part of Development and Environmental Services. Work is ongoing to restructure the outturns.

The service provides a wide variety of services and has secured external funding to continue the investment in Employability Services through Skills Development Scotland and Clacks Works. Within the Environment service the investment in new vehicles ensure the council reduces it's carbon footprint and running costs and provides better services to communities. Environmental Health services continue to improve standard to ensure the Food Standards Agency standards are met. Trading Standards continue to engage with the public to investigate concerns and are developing new communication to provide guidance to the community.

|  |              |              |              |
|--|--------------|--------------|--------------|
| <b>Community &amp; Regulatory</b>  | <u>5,359</u> | <u>5,076</u> | <u>(283)</u> |
| <b>Head Of Service</b><br>Saving due to timing of recruitment process.   | <u>106</u>   | <u>88</u>    | <u>(18)</u>  |
| <b>Sustainability &amp; Implementation</b><br>Vacancy in Countryside Rangers staff to be allocated against managed contraction budget. | <u>585</u>   | <u>554</u>   | <u>(31)</u>  |
| <b>Economic Services</b><br>Staffing vacancy Corporate Funding Officer post currently under review                                     | <u>324</u>   | <u>295</u>   | <u>(29)</u>  |
| <b>Land Services</b>   | <u>78</u>    | <u>81</u>    | <u>3</u>     |

**Community & Regulatory Budget v Outturn**

As at June 2014

|  | Budget 14-15<br>£'000 | Outturn 14-15<br>£'000 | APPENDIX A7<br>Variance 14-15<br>£'000 |
|--|-----------------------|------------------------|--|
| <b>Ochil Landscape Partnership</b>   |                       |                        |  |
| £2.3m grant funded projects. Projects on schedule for completion in line with external funding.  | <u>2</u>              | <u>2</u>               | <u>0</u>                               |
| <b>Clacks Works</b>  |                       |                        |  |
| Clacks works continued funding has been secured until December 2014. Service currently working to quantify any impact of funding being removed.                      | <u>419</u>            | <u>420</u>             | <u>1</u>                               |
| <b>Planning</b>  | <u>47</u>             | <u>46</u>              | <u>(1)</u>                             |
| <b>Environmental Health</b>  |                       |                        |  |
| Underspend relates to employee grade lower than budget and additional income from increased charges. Budget has to updated to reflect the corporate charging policy. | <u>597</u>            | <u>583</u>             | <u>(14)</u>                            |
| <b>CCTV - partnership arrangement</b>  | <u>0</u>              | <u>0</u>               | <u>0</u>                               |
| <b>Licensing</b>   |                       |                        |  |
| Income to date has been lower than in previous year resulting in a reduction in the projected income for the year.   | <u>(14)</u>           | <u>(8)</u>             | <u>6</u>                               |
| <b>Building Standards</b>  |                       |                        |  |

**Community & Regulatory Budget v Outturn****As at June 2014**

Employee related expenditure underspend due to vacant post not expected to be filled. Also budget for cover not expected to be required at this time.

**Trading Standards****Roads & Transportation**

Majority of underspend relates to the projected maintenance costs. This is a difficult area to project and will continue to be monitored closely

There is also a projected underspend in electricity for street lighting of £57k this is a possible procurement saving to be agreed as part of the procurement review.

**Roads & Transportation Total****Community & Regulatory Total**

|  | <b>Budget 14-15</b><br><b>£'000</b> | <b>Outturn 14-15</b><br><b>£'000</b> | APPENDIX A7<br><b>Variance 14-15</b><br><b>£'000</b> |
|--|-------------------------------------|--------------------------------------|--|
|  | <u>54</u>                           | <u>27</u>                            | <u>(27)</u>  |
|  | <u>152</u>                          | <u>152</u>                           | <u>0</u>   |
|  | <u>3,009</u>                        | <u>2,836</u>                         | <u>(173)</u>   |
|  | <u><u>5,359</u></u>                 | <u><u>5,076</u></u>                  | <u><u>(283)</u></u>                                  |



**Corporate Budget v Outturn June 14**

APPENDIX A8

|   | <b>Budget 14-15<br/>£'000</b> | <b>Outturn 14-15<br/>£'000</b> | <b>Variance 14-15<br/>£'000</b> |
|---|-------------------------------|--------------------------------|---------------------------------|
| <b>Corporate</b>  | <b>936</b>                    | <b>1,365</b>                   | <b>429</b>                      |
| <b>Automatic enrolment pensions</b><br>The budget allocation for the full year costs of auto enrolment was £830k. The budget has now been allocated to the relevant services at a total costs of £863k. Resulting in an overspend of £33k                               | (33)                          | 0                              | 33                              |
| <b>Welfare Reform</b><br>The corporate budget provided for welfare reform in the year is £692k. This budget is to cover any costs associated with the ongoing changes in the welfare system. At this stage of the year it is assume this budget will be fully utilised. | 692                           | 692                            | 0                               |
| <b>Change Funds</b><br>The change fund available for Child and Adult care this year is £661k. This will be allocated to Social Services as projects are identified and costed. This budget is expected to be fully utilised this year.                                  | 661                           | 661                            | 0                               |
| <b>Lunch Clubs for Summer</b><br>This budget was to provide children who receive school meals with a lunch during the summer holidays. This budget is expected to be fully spent.   | 5                             | 5                              | 0                               |
| <b>Insurance Inflation</b><br>Budget has been provided to cover the expected increase in annual insurance costs. This budget will be allocated once the invoice has been received.  | 39                            | 39                             | 0                               |

|   | Budget 14-15<br>£'000 | Outturn 14-15<br>£'000 | Variance 14-15<br>£'000 |
|---|-----------------------|------------------------|-------------------------|
| <b>Corporate</b>  | <u>936</u>            | <u>1,365</u>           | <u>429</u>              |
| <b>Income and Charging</b>  |                       |                        |                         |
| Work is continuing to ensure the income and charging policy has been fully implemented and the saving will be allocated to services once the income targets have been agreed currently we are assuming the service outturns reflect the additional income.      | (175)                 | 0                      | <u>175</u>              |
| <b>Subscriptions</b>  |                       |                        |                         |
| The budget saving of £20k has been allocated to services with the balance which has still to be allocated remaining in Corporate until the saving can be identified.  | (2)                   | (2)                    | <u>0</u>                |
| <b>Advice &amp; Guidance Review</b>   |                       |                        |                         |
| A corporate review of advice and guidance services has been undertaken. Through alignment of service provision a saving of £30k is expected to be achieved in the year.   | (30)                  | (30)                   | <u>0</u>                |
| <b>Reduction in Chief Officers</b>  |                       |                        |                         |
| The restructure of chief officers has been completed. The saving expected was £90k the saving achieved is £85k.   | (5)                   | 0                      | <u>5</u>                |
| <b>Overtime Restriction</b>   |                       |                        |                         |
| As part of the budget process a savings target for the restriction of overtime was set at £50k. Services have implemented the overtime protocol agreed by CMT and this saving is fully expected to be achieved. The saving is currently within the service area | (50)                  | 0                      | <u>50</u>               |
| <b>MCB Managed Contraction Non Mandatory Service Provision</b>  |                       |                        |                         |
| As part of the budget process a savings target for managed contraction of non mandatory services was agreed at £200k. This is based on current vacant posts which are not required to be filled. This saving has been reflected within the service outturns     | (200)                 | 0                      | <u>200</u>              |

|   | Budget 14-15<br>£'000 | Outturn 14-15<br>£'000 | Variance 14-15<br>£'000 |
|---|-----------------------|------------------------|-------------------------|
| <b>Corporate</b>  | <u>936</u>            | <u>1,365</u>           | <u>429</u>              |
| <b>T&amp;C's &amp; 35 Hours Reduction</b>   |                       |                        |                         |
| This saving was implemented on the 1st of July. The service budget have been updated to reflect the reduction in staffing budgets. The saving achieved is £875k related to the reduction in hours. The service budgets have been revised to account for the red | (25)                  | 0                      | <u>25</u>               |
| <b>Procurement Savings</b>  |                       |                        |                         |
| A corporate saving of £278k was set for Procurement savings, the identification of the saving is ongoing with services and once agreed the budget will be removed. This saving is expected to be fully achieved. Currently the savings are within the services  | (278)                 | 0                      | <u>278</u>              |
| <b>Kinship Care Budget</b>  |                       |                        |                         |
| This budget was set to meet future costs of the implementation of the Children and Young Persons Bill. This budget is not required in the year.   | 335                   | 0                      | <u>(335)</u>            |
| <b>Total</b>  | <u>936</u>            | <u>1,365</u>           | <u>429</u>              |
| <b><u>Non Distributed Costs</u></b>   |                       |                        |                         |
| <b>Non Distributed Costs</b>  | <u>1,528</u>          | <u>1,528</u>           | <u>0</u>                |
| Non distributed costs are projected on budget for this year. The employment fund which was set up to help fund Voluntary Severance has been fully utilised in the year.   |                       |                        |                         |



**HRA Budget v Outturn**

As at June 2014

This financial year sees the inclusion of the Property Contracts Unit within the Housing and Community Safety Service. At present work is ongoing to establish the 2014/15 budget for Property Contracts taking account of the costs that will be charged to HRA Capital, Housing General Fund, General Services Capital and General Services Property Maintenance. For this June Outturn it has been assumed that the net costs of the PCU will be contained within the appropriate Repairs and Maintenance Budgets.

**Housing Revenue Account****Repairs & Maintenance :-****Private Contractors****Void Houses****General Maintenance****Cyclical Maintenance****Gas Contract****Minor Social Work Repairs****Repairs & Maintenance Total****Supervision & Management  
Service Management****Tenancy & Estate Management**

Reduction to 35 Hour Week.

**Budget 14-15  
£'000****Outturn 14-15  
£'000****APPENDIX B  
Variance 14-15  
£'000**

|  |                |                |              |
|--|----------------|----------------|--------------|
|  | <u>(4,074)</u> | <u>(4,251)</u> | <u>(177)</u> |
|  |                |                |              |
|  | <u>350</u>     | <u>355</u>     | <u>5</u>     |
|  |                |                |              |
|  | <u>1,201</u>   | <u>1,201</u>   | <u>0</u>     |
|  |                |                |              |
|  | <u>2,219</u>   | <u>2,220</u>   | <u>1</u>     |
|  |                |                |              |
|  | <u>740</u>     | <u>740</u>     | <u>0</u>     |
|  |                |                |              |
|  | <u>481</u>     | <u>481</u>     | <u>0</u>     |
|  |                |                |              |
|  | <u>43</u>      | <u>43</u>      | <u>0</u>     |
|  |                |                |              |
|  | <u>5,034</u>   | <u>5,040</u>   | <u>6</u>     |
|  |                |                |              |
|  | <u>1,423</u>   | <u>1,453</u>   | <u>30</u>    |
|  |                |                |              |
|  | <u>875</u>     | <u>801</u>     | <u>(73)</u>  |

**HRA Budget v Outturn**

As at June 2014

**Housing Business Management**

Staff costs being coded here with budget still held at present in Investment Team.

**Housing Options****HRA General Staffing**

Current vacancies left open pending restructuring £131k. Miscellaneous Expenses £38k.

**Investment Team**

Staffing to be transferred to HRA from Facilities Management and budget virment to be actioned.

**Community Engagement****Supervision & Management Total****Capital Financing Costs****Capital Financing Costs Total****Other Expenses****Tenancy Overheads :-****Energy Costs****Void Rent Loss**

Voids projected in line with current level. Housing monitoring level of voids and taking appropriate action to reduce the costs.

**Council Tax****Bad Debt Provision****Property Insurance****Tenancy Overheads Total**

APPENDIX B

|  | Budget 14-15<br>£'000 | Outturn 14-15<br>£'000 | Variance 14-15<br>£'000 |
|--|-----------------------|------------------------|-------------------------|
|  | 311                   | 328                    | 16                      |
|  | 484                   | 479                    | (5)                     |
|  | 349                   | 180                    | (169)                   |
|  | 431                   | 403                    | (28)                    |
|  | 51                    | 53                     | 2                       |
|  | 3,924                 | 3,697                  | (226)                   |
|  |                       |                        |                         |
|  | 3,052                 | 3,052                  | 0                       |
|  |                       |                        |                         |
|  | 12                    | 7                      | (5)                     |
|  | 427                   | 471                    | 44                      |
|  | 12                    | 12                     | 0                       |
|  | 290                   | 290                    | 0                       |
|  | 206                   | 206                    | 0                       |
|  | 947                   | 986                    | 39                      |

**HRA Budget v Outturn**

As at June 2014

|                         | Budget 14-15<br>£'000 | Outturn 14-15<br>£'000 | APPENDIX B<br>Variance 14-15<br>£'000 |
|-------------------------|-----------------------|------------------------|---------------------------------------|
| Garden Aid Scheme       |                       |                        |                                       |
| Garden Aid Scheme Total | <u>147</u>            | <u>147</u>             | <u>0</u>                              |
| Special Uplifts         |                       |                        |                                       |
| Special Uplifts Total   | <u>110</u>            | <u>110</u>             | <u>0</u>                              |
| Pest Control            |                       |                        |                                       |
| Pest Control Total      | <u>13</u>             | <u>13</u>              | <u>0</u>                              |
| Insurance Claims        |                       |                        |                                       |
| Insurance Claims Total  | <u>0</u>              | <u>0</u>               | <u>0</u>                              |
| TOTAL EXPENDITURE       | <u>13,226</u>         | <u>13,044</u>          | <u>(181)</u>                          |

**HRA Budget v Outturn**

As at June 2014

|   | Budget 14-15<br>£'000 | Outturn 14-15<br>£'000 | APPENDIX B<br>Variance 14-15<br>£'000 |
|---|-----------------------|------------------------|---------------------------------------|
| <b>Income</b>                                     |                       |                        |                                       |
| <b>Rents - Housing</b>                            |                       |                        |                                       |
| <b>Rents - Housing Total</b>                      | <u>(17,201)</u>       | <u>(17,201)</u>        | <u>0</u>                              |
| <b>Rents - general ( Garage and Ground Sites)</b> |                       |                        |                                       |
| <b>Rents - general Total</b>                      | <u>(46)</u>           | <u>(42)</u>            | <u>4</u>                              |
| <b>Legal Fees</b>                                 |                       |                        |                                       |
| <b>Legal Fees Total</b>                           | <u>0</u>              | <u>(0)</u>             | <u>(0)</u>                            |
| <b>Interest (Revenue Balances)</b>                |                       |                        |                                       |
| <b>Interest (Revenue Balances) Total</b>          | <u>(53)</u>           | <u>(53)</u>            | <u>0</u>                              |
| <b>TOTAL INCOME</b>                               | <u>(17,300)</u>       | <u>(17,296)</u>        | <u>4</u>                              |
| <b>NET EXPENDITURE</b>                            | <u>(4,074)</u>        | <u>(4,251)</u>         | <u>(177)</u>                          |

APPENDIX C  
General Services Capital Programme  
Budget 2014/15

Annual Budget  
2014/15

Projected Out-turn  
31.03.15

Variance Budget v  
Projected

Comments

(Savings) /  
Overspend

Carry Forward to  
15/16

Total Over / (Under)  
Spend

| Service / Project Name   | Annual Budget<br>2014/15 | Projected Out-turn<br>31.03.15 | Variance Budget v<br>Projected | Comments  | (Savings) /<br>Overspend | Carry Forward to<br>15/16 | Total Over / (Under)<br>Spend |
|--|--------------------------|--------------------------------|--------------------------------|---|--------------------------|---------------------------|-------------------------------|
| <b>Property Asset Management Plan</b>                              |                          |                                |                                |   |                          |                           |                               |
| Flat Roof Replacement  | 84,300                   | 84,300                         | 0                              |   |                          |                           |                               |
| Electrical Upgrades  | 130,000                  | 130,000                        | 0                              |   |                          |                           |                               |
| Park Nursery (Previously Tower Nursery)                            | 20,000                   | 20,000                         | 0                              |   |                          |                           |                               |
| Park Primary   | 85,000                   | 85,000                         | 0                              |   |                          |                           |                               |
| Banchory Primary   | 35,000                   | 35,000                         | 0                              |   |                          |                           |                               |
| Abercromby Primary   | 30,000                   | 30,000                         | 0                              |   |                          |                           |                               |
| Strathdevon Primary  | 25,000                   | 25,000                         | 0                              |   |                          |                           |                               |
| St Bernadette's  | 10,000                   | 10,000                         | 0                              |   |                          |                           |                               |
| Alva Primary   | 45,000                   | 45,000                         | 0                              |   |                          |                           |                               |
| St Mungo's Primary   | 45,000                   | 45,000                         | 0                              |   |                          |                           |                               |
| Fire Safety Works  | 250,000                  | 250,000                        | 0                              |   |                          |                           |                               |
| St Serf's Nursery (previously Ladywell Nursery)                    | 45,000                   | 45,000                         | 0                              |   |                          |                           |                               |
| Various schools Kitchens   | 30,000                   | 30,000                         | 0                              |   |                          |                           |                               |
| 2 Year Old School Development                                      | 300,000                  | 300,000                        | 0                              |   |                          |                           |                               |
| Alva Autism Unit   | 88,660                   | 88,660                         | 0                              |   |                          |                           |                               |
| Alloa Town Centre Regeneration: Speirs Centre                      | 716,030                  | 716,030                        | 0                              |   |                          |                           |                               |
| Speirs additional funding  | 100,000                  | 100,000                        | 0                              |   |                          |                           |                               |
| Redwell  | 2,214,500                | 2,214,500                      | 0                              |   |                          |                           |                               |
| Tillicoultry Asset Plan: Redevelop existing CAP/Library to housing | 10,620                   | 10,620                         | 0                              |   |                          |                           |                               |
| Property Asset Management Improvements - Kinncraigs                | 90,660                   | 90,660                         | 0                              |   |                          |                           |                               |
| Property Asset Management Improvements - Kelliebank                | 203,690                  | 203,690                        | 0                              |   |                          |                           |                               |
| Village / Town Centre Initiative (Phase 1: Sauchie)                | 113,540                  | 113,540                        | 0                              |   |                          |                           |                               |
| Village and Small Towns Initiative Phase 2                         | 400,000                  | 400,000                        | 0                              |   |                          |                           |                               |
| CCTV   | 57,760                   | 57,760                         | 0                              |   |                          |                           |                               |
| Heritage Centre Improvements                                       | 261,160                  | 261,160                        | 0                              |   |                          |                           |                               |
| The Orchard Conversion   | 372,000                  | 372,000                        | 0                              |   |                          |                           |                               |
| Alva Glen Hotel  | 897,000                  | 534                            | (896,466)                      | Project not for general fund capital at this is Social Housing to be funded by HRA.   | (896,466)                |                           | (896,466)                     |
| Demolition of Tillicoultry community centre                        | 99,010                   | 99,010                         | 0                              |   |                          |                           |                               |
| Clearing of Claremont Site   | 120,000                  | 120,000                        | 0                              |   |                          |                           |                               |
| MCB - Tullibody  | 18,000                   | 18,000                         | 0                              |   |                          |                           |                               |
| Alloa Town Hall  | 140,000                  | 140,000                        | 0                              |   |                          |                           |                               |
| Football Pitch & Running Track                                     | 19,650                   | 19,650                         | 0                              |   |                          |                           |                               |
| <b>Total Property Asset Management Plan</b>                        | <b>7,056,580</b>         | <b>6,160,114</b>               | <b>(896,466)</b>               |   | <b>(896,466)</b>         | <b>0</b>                  | <b>(896,466)</b>              |
| <b>Roads Asset Management Plan</b>                                 |                          |                                |                                |   |                          |                           |                               |
| Bridge Strengthening   | 50,000                   | 50,000                         | 0                              |   |                          |                           |                               |
| Flood Prevention   | 100,000                  | 100,000                        | 0                              |   |                          |                           |                               |
| Road & Footway Improvements (SRMCS), including town centres        | 1,747,000                | 1,747,000                      | 0                              |   |                          |                           |                               |
| Accident Prevention, CWSS, Traffic management                      | 125,000                  | 125,000                        | 0                              |   |                          |                           |                               |
| National Cycle Route   | 200,000                  | 200,000                        | 0                              |   |                          |                           |                               |
| Street Lighting  | 830,000                  | 830,000                        | 0                              |   |                          |                           |                               |
| B9140 Realignment of Bends   | 600,000                  | 230,000                        | (370,000)                      | Site investigations along the proposed realignment have identified areas of soft ground which might be worsened by exposure to winter weather. As a result works on site have been rescheduled and will now commence in May 2015 when, hopefully, the weather will be better. |                          | (370,000)                 | (370,000)                     |
| Tullibody - Install Table at TronCourt                             | 20,000                   | 20,000                         | 0                              |   |                          |                           |                               |
| <b>Total Roads Asset Management Plan</b>                           | <b>3,672,000</b>         | <b>3,302,000</b>               | <b>(370,000)</b>               |   | <b>0</b>                 | <b>(370,000)</b>          | <b>(370,000)</b>              |
| <b>Land Asset Management Plan</b>                                  |                          |                                |                                |   |                          |                           |                               |
| Black Devon Landfill Gas Collection & Treatment Project            | 10,000                   | 10,000                         | 0                              |   |                          |                           |                               |
| Cemeteries Strategy  | 200,000                  | 200,000                        | 0                              |   |                          |                           |                               |
| Parks, Play Areas & Open Spaces                                    | 50,000                   | 50,000                         | 0                              |   |                          |                           |                               |
| Landscape Partnership - conserve Ochills / Hillfoots               | 6,800                    | 6,800                          | 0                              |   |                          |                           |                               |
| Wheeled/Litter Bins / Strategic Waste Fund                         | 30,000                   | 30,000                         | 0                              |   |                          |                           |                               |
| Streetscape Programme  | 216,740                  | 216,740                        | 0                              |   |                          |                           |                               |
| Drainage   | 80,930                   | 80,930                         | 0                              |   |                          |                           |                               |

| APPENDIX C<br>General Services Capital Programme<br>Budget 2014/15 | Annual Budget<br>2014/15 | Projected Out-turn<br>31.03.15 | Variance Budget v<br>Projected | Comments  | (Savings) /<br>Overspend | Carry Forward to<br>15/16 | Total Over / (Under)<br>Spend |
|--|--------------------------|--------------------------------|--------------------------------|---|--------------------------|---------------------------|-------------------------------|
| Service / Project Name   |                          |                                |                                |   |                          |                           |                               |
| Bowmar Area Enhancements   | 50,000                   | 50,000                         | 0                              |   |                          |                           |                               |
| <b>Total Land Asset Management Plan</b>                            | <b>644,470</b>           | <b>644,470</b>                 | <b>0</b>                       |   | <b>0</b>                 | <b>0</b>                  | <b>0</b>                      |
| <b>Fleet Asset Management Plan</b>                                 |                          |                                | 0                              |   |                          |                           |                               |
| Vehicle Replacement Programme                                      | 1,349,650                | 1,349,650                      | 0                              |   |                          |                           |                               |
| <b>Total Fleet Asset Management Plan</b>                           | <b>1,349,650</b>         | <b>1,349,650</b>               | <b>0</b>                       |   | <b>0</b>                 | <b>0</b>                  | <b>0</b>                      |
| <b>IT Asset Management Plan</b>                                    |                          |                                | 0                              |   |                          |                           |                               |
| IT Services  | 200,520                  | 200,520                        | 0                              |   |                          |                           |                               |
| Additional IT funding for major core systems                       | 31,520                   | 31,520                         | 0                              |   |                          |                           |                               |
| Network Infrastructure   | 360,000                  | 260,000                        | (100,000)                      | Fibre Optic installation Tullibody - Planned tentatively for Q4 Jan-Mar. Until scoping completed unable to confirm. Projected 50% of project cost of £200K will be completed in Q1 of 15-16 |                          | (100,000)                 | (100,000)                     |
| Servers & Storage  | 18,000                   | 18,000                         | 0                              |   |                          |                           |                               |
| Security Systems   | 15,000                   | 15,000                         | 0                              |   |                          |                           |                               |
| Telephony ( Provision of telephony services)                       | 5,000                    | 5,000                          | 0                              |   |                          |                           |                               |
| Schools (maintenance & upgrade)                                    | 260,000                  | 260,000                        | 0                              |   |                          |                           |                               |
| Desktop Replacement Programme                                      | 30,000                   | 30,000                         | 0                              |   |                          |                           |                               |
| Software (replacements & upgrades)                                 | 50,000                   | 50,000                         | 0                              |   |                          |                           |                               |
| Business Continuity  | 60,000                   | 60,000                         | 0                              |   |                          |                           |                               |
| Contingency (essential replacement)                                | 14,000                   | 14,000                         | 0                              |   |                          |                           |                               |
| Social Work Integrated System                                      | 50,000                   | 50,000                         | 0                              |   |                          |                           |                               |
| Telecare   | 75,000                   | 75,000                         | 0                              |   |                          |                           |                               |
| Welfare Reform Implementation                                      | 100,000                  | 100,000                        | 0                              |   |                          |                           |                               |
| Digital Broadband  | 200,000                  | 200,000                        | 0                              |   |                          |                           |                               |
| <b>Total IT Asset Management Plan</b>                              | <b>1,469,040</b>         | <b>1,369,040</b>               | <b>(100,000)</b>               |   | <b>0</b>                 | <b>(100,000)</b>          | <b>(100,000)</b>              |
| <b>Corporate Asset Management Plan</b>                             |                          |                                | 0                              |   |                          |                           |                               |
| Business Transformation & Settlement Reviews                       | 1,590,000                | 0                              | (1,590,000)                    | Business transformation & Settlements reviews ongoing. Spend unlikely in 13-14.   |                          | (1,590,000)               | (1,590,000)                   |
| Community Grants   | 200,000                  | 200,000                        | 0                              |   | 0                        | 0                         | 0                             |
| <b>Total Corporate Asset Management Plan</b>                       | <b>1,790,000</b>         | <b>200,000</b>                 | <b>(1,590,000)</b>             |   | <b>0</b>                 | <b>(1,590,000)</b>        | <b>(1,590,000)</b>            |
| <b>TOTAL CAPITAL EXPENDITURE</b>                                   | <b>15,981,740</b>        | <b>13,025,274</b>              | <b>(2,956,466)</b>             |   | <b>(896,466)</b>         | <b>(2,060,000)</b>        | <b>(2,956,466)</b>            |
| <b>General Capital Grant</b>                                       |                          |                                | 0                              |   |                          |                           |                               |
| General Capital Grant  | (5,676,000)              | (5,676,000)                    | 0                              |   |                          |                           |                               |
| <b>Total General Capital Grant</b>                                 | <b>(5,676,000)</b>       | <b>(5,676,000)</b>             | <b>0</b>                       |   | <b>0</b>                 | <b>0</b>                  | <b>0</b>                      |
| <b>TOTAL CAPITAL PROGRAMME</b>                                     | <b>4,629,740</b>         | <b>1,673,274</b>               | <b>(2,956,466)</b>             |   | <b>(896,466)</b>         | <b>(2,060,000)</b>        | <b>(2,956,466)</b>            |

| Housing Capital Programme 2011/12 to 2014/15:<br>Period to June 2014 update | 14-15 Budget Expenditure | 14-15 Budget Income | 14-15 Net Budget  | Gross Expenditure to 30/06/14 | Income to 30/06/14 | Net Expenditure to 30/06/14 | Budget to 30/06/14 | Projected Outturn 31.05.14 | Variance Budget v Projected | Budget to Date v Actual to date | Comment | APPENDIX D<br>Carry Forward to 2015/16 |
|---|--------------------------|---------------------|-------------------|-------------------------------|--------------------|-----------------------------|--------------------|----------------------------|-----------------------------|---------------------------------|---------|--|
| <b>SCOTTISH HOUSING QUALITY STANDARD</b>                                    |                          |                     |                   |                               |                    |                             |                    |                            |                             |                                 |         |  |
| <b>TACKLING SERIOUS DISREPAIR PRIMARY BUILDING ELEMENTS</b>                 |                          |                     |                   |                               |                    |                             |                    |                            |                             |                                 |         |  |
| Structural Works  | 150,000                  | 0                   | 150,000           | 21,820                        | 0                  | 21,820                      | 37,500             | 150,000                    | 0                           | (15,580)                        |         |  |
| <b>SECONDARY BUILDING ELEMENTS</b>  |                          |                     |                   |                               |                    |                             |                    |                            |                             |                                 |         |  |
| Damp/Rot  | 200,000                  | 0                   | 200,000           | 360                           | 0                  | 360                         | 50,000             | 200,000                    | 0                           | (49,640)                        |         |  |
| Roofs / Rainwater / External Walls  | 759,000                  | 0                   | 759,000           | 344                           | 0                  | 344                         | 189,750            | 759,000                    | 0                           | (189,406)                       |         |  |
| Window & Doors - External Doors   | 300,000                  | 0                   | 300,000           | 13,671                        | 0                  | 13,671                      | 75,000             | 300,000                    | 0                           | (380,286)                       |         |  |
| <b>ENERGY EFFICIENCY</b>  |                          |                     |                   |                               |                    |                             |                    |                            |                             |                                 |         |  |
| Full/Efficient Central Heating  | 1,476,690                | 0                   | 1,476,690         | 860,140                       | 0                  | 860,140                     | 369,173            | 1,476,690                  | 0                           | 490,868                         |         |  |
| <b>MODERN FACILITIES &amp; SERVICES</b>                                     |                          |                     |                   |                               |                    |                             |                    |                            |                             |                                 |         |  |
| Kitchen Renewal   | 157,000                  | 0                   | 157,000           | (23,552)                      | 0                  | (23,552)                    | 39,250             | 157,000                    | 0                           | (23,552)                        |         |  |
| Bathrooms   | 2,450,000                | 0                   | 2,450,000         | 552,219                       | 0                  | 552,219                     | 612,500            | 2,450,000                  | 0                           | 2,219                           |         |  |
| <b>HEALTHY, SAFE &amp; SECURE</b>   |                          |                     |                   |                               |                    |                             |                    |                            |                             |                                 |         |  |
| Safe Electrical Systems/ CO Detectors                                       | 774,350                  | 0                   | 774,350           | 29,459                        | 0                  | 29,459                      | 193,588            | 774,350                    | 0                           | (164,128)                       |         |  |
| Communal Areas (Environmentals)   | 440,000                  | 0                   | 440,000           | 0                             | 0                  | 0                           | 110,000            | 440,000                    | 0                           | (75,000)                        |         |  |
| <b>NON-SHS ELEMENTS PARTICULAR NEEDS HOUSING (CITC)</b>                     |                          |                     |                   |                               |                    |                             |                    |                            |                             |                                 |         |  |
| Conversions & Upgradings  | 545,000                  | 0                   | 545,000           | 9,760                         | 0                  | 9,760                       | 138,250            | 545,000                    | 0                           | 128,480                         |         |  |
| Disabled Adaptations  | 50,000                   | 0                   | 50,000            | (46,339)                      | 0                  | (46,339)                    | 12,500             | 50,000                     | 0                           | 58,839                          |         |  |
| Water Supply Pipe Replacement   | 10,000                   | 0                   | 10,000            | 0                             | 0                  | 0                           | 2,500              | 10,000                     | 0                           | (2,500)                         |         |  |
| Demolitions   | 0                        | 0                   | 0                 | 4,334                         | 0                  | 4,334                       | 0                  | 0                          | 0                           | 4,334                           |         |  |
| Environmental & Footpath Improvement/Feasibility Work                       | 445,000                  | 0                   | 445,000           | (753)                         | 0                  | (753)                       | 111,250            | 445,000                    | 0                           | (62,003)                        |         |  |
| Council New Build Housing (Transforming Communities)                        | 2,459,000                | 0                   | 2,459,000         | 448,420                       | (186,948)          | 261,472                     | 614,750            | 2,459,000                  | 0                           | 198,540                         |         |  |
| Other Costs / Housing Business Management System                            | 225,000                  | 0                   | 225,000           | 0                             | 0                  | 0                           | 56,250             | 225,000                    | 0                           | (56,250)                        |         |  |
| <b>TOTAL CAPITAL EXPENDITURE</b>  | <b>10,441,040</b>        | <b>0</b>            | <b>10,441,040</b> | <b>1,869,884</b>              | <b>(186,948)</b>   | <b>1,682,936</b>            | <b>2,610,260</b>   | <b>10,441,040</b>          | <b>0</b>                    | <b>(137,065)</b>                |         | <b>0</b>                               |
| <b>SALE OF COUNCIL PROPERTY</b>   | <b>0</b>                 | <b>(680,000)</b>    | <b>(680,000)</b>  | <b>191</b>                    | <b>(206,000)</b>   | <b>(205,809)</b>            | <b>(170,000)</b>   | <b>(680,000)</b>           | <b>0</b>                    | <b>(35,809)</b>                 |         |  |
| <b>NET EXPENDITURE</b>  | <b>10,441,040</b>        | <b>(680,000)</b>    | <b>9,761,040</b>  | <b>1,870,085</b>              | <b>(392,948)</b>   | <b>1,477,137</b>            | <b>2,440,260</b>   | <b>9,761,040</b>           | <b>0</b>                    | <b>(172,853)</b>                |         |  |

