
Report to Resources and Audit Committee

Date of Meeting: 26 February 2015

Subject: Council Financial Performance 2014/15

Report by: Chief Accountant

1.0 Purpose

1.1 This paper provides an update on the financial performance of the Council to date in respect of both revenue and capital spend for the current financial year, 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 underspend for the year of £0.112m (paragraph 4.2 and Appendix A).

2.3. Delivery of 73% of the planned 2014/15 savings to date (Table 2).

2.4. A favourable outturn of £0.584m forecast on the Housing Revenue Account (Paragraph 5.1).

2.5. A forecast underspend on General Services Capital of £9.476m of which £6.904m are savings in delivery of programme, with the remainder carried forward to 2015/16 (Table 3).

2.6. A forecast underspend of £1.691m on HRA capital spend. An equivalent amount is carried forward to 2015/16.

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 underspend of £0.112m by the end of March. This is a significant improvement on the previously reported overspend of £281k. The overspend of £1.88m within Social Services Adult and Child Care Provision is fully off-set by savings across other service areas. These savings are as a direct result of the management actions previously reported to this committee.
- 4.3 Table 1 below provides an overview of the Council's outturn position within each Service Expenditure area. The commentary aims to flag the key reasons for material variances from the approved budget.

Table 1 Summary of Service Budget Variances

Service	Annual Budget	Projected 31.03.15 (under)/over	Commentary
Support Services	£7.121m	£27K	Overspend attributable to:- court expenses under achieved due to the retendering of the sheriff officers contract in the year. Itrent team contracts extend to continue systems implementation. Head of Service started earlier than previously projected.
Strategy and Customer Services	£6.416m	(£344k)	Underspend attributable to:- staff turnover, vacancies, restructure and voluntary severance. A new website that was created to issue replacement birth, death and marriage certificates is generating £60K of new income to the council against a budget of £30k.
Facilities Management	£24.690m	(£127k)	Underspend attributable to:- Energy savings (£140k) due to reduced usage and closure of buildings in the year. Catering Service (£125K). School meals income has increased due to promotion of service. Catering Service has also reduced its food costs due to improving their in house procurement arrangements. Land Services (£69K) staff are currently working on the Capital streetscape with appropriate costs being charged to Capital projects.

Service	Annual Budget	Projected 31.03.15 (under)/over	Commentary
			<p>Waste Management (£127k) savings in refuse collection and operational review of staffing offset additional costs for waste disposal due to higher volumes and reduced income from external clients.</p> <p>This is off-set by overspends in the following service areas :-</p> <p>Asset Management £129K legal fees due to contractors dispute, shortfall in income from external rent refunded and fees.</p> <p>Leisure Services £143K. Price increases not yet implemented. Leisure Facilities also continue to see a reduction in the levels of use.</p> <p>Janitors overspend £28k due to savings not being achievable.</p> <p>Management unit recharge of Head of Service £21k to HRA no longer appropriate following restructure.</p> <p>Other small variances across the service £13k.</p>
Social Services	£26.493m	£1.880m	<p>Overspends attributable to :-</p> <p>Savings not yet achieved of £331K</p> <p>Increased hours Adult care at home packages £472K increased by £108k from August due to additional respite.</p> <p>Management and transportation of additional Child Care £55K</p> <p>Two high cost secure placements and 2 additional placements at Struan House, and 16 external foster care placements in excess of budget £1,309K</p> <p>This is partly off-set by an underspend staffing vacancies (£328K)</p> <p>Management Team overspend of £32k due to additional Assistant Head of Service</p>

Service	Annual Budget	Projected 31.03.15 (under)/over	Commentary
Education	£34.743m	(£418k)	<p>Underspend attributable to:-</p> <p>timing of appointments, less EYW hours required for additional provision 600 hours and posts funded by Change fund previously not outturned (£105K)</p> <p>Primary staffing (£322K)</p> <p>ASN additional income - external placements (£92K)</p> <p>Psychological Services -new shared service and maternity leave saving (£24K)</p> <p>Sports Development – using existing staff to generate additional income (£27K)</p> <p>This is partially off-set by the following overspends:-</p> <p>Additional teachers seconded to shared services management £29K</p> <p>Final quarter of Transport Contract £24K</p> <p>Secondary Teaching costs overspend £101k due to supply cover for sickness and vacancies</p>
Housing	£2.371m	(£278K)	<p>Underspend mainly attributable to vacancies as a result of ongoing restructuring (£116K) budget reduced by VS post.</p> <p>Homeless accommodation is overspent £142K due to B&B usage awaiting the completion of Hallpark & Pine Grove.</p> <p>Underspend in grants and donations (£68k)</p> <p>Private Sector Housing underspend (£80k) in supported Owners.</p> <p>Rent Rebates and Allowances revised to be based on mid year return projected saving (£156k)</p>
Community and Regulatory	£5.335m	(£230K)	<p>Underspend mainly attributable to:</p> <p>Street lighting Energy (£57K)</p> <p>Roads Maintenance Costs (£94K) due to less maintenance and more capital work completed.</p> <p>Vacancies (£126K)</p> <p>Building Standards is projecting an</p>

Service	Annual Budget	Projected 31.03.15 (under)/over	Commentary
			overspend of £30K due lower levels of income this year. Other small movements £17k
PCU	(£0.661m)	0	Ongoing alignment with HRA budget provision
Central Support Recharge	(£1.392m)	£104K	Saving in Central Support costs results in a reduction in recharges to non-general fund users.
Corporate Adjustments	£1.090m	(£420k)	Kinship Care increase implemented November 14. Estimated full year costs budgeted. Projected in year saving of (£195k). Welfare Reform outturn projected in line with demand. Saving £(492K) Change fund allocated per demand. Saving £(301k) Procurement savings not realised £278K Managed contraction of staff savings not realised £200k. Services have offered specific savings.
Non Distributed Costs	£1.610m	(£122k)	Employment Fund fully allocated. Annual pension costs (additional years) forecast saving of £122k
Total	£107.816m	£73k	

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

4.5 Council tax records an increase in income of £47k compared to budget.

4.6 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 73% 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

Department	Savings full year 14-15 £000	Progress 14-15 £000	Comments
Support Services	12	12	Savings achieved
Strategy and Customer	345	345	Savings achieved
Facilities Management	61	61	Savings achieved
Social Work	483	131	Ongoing detailed review of budget provision
Education	627	624	Savings not realised to date relate

Department	Savings full year 14-15 £000	Progress 14-15 £000	Comments
			to 14/15 Academic year. Plans in place to ensure savings will be realised
Housing	666	666	Saving achieved
Community and Regulatory	80	60	Planning income being monitored to verify if saving achieved
Corporate	1,948	1,178	£1,120k savings achieved regarding staff terms & conditions, income & charging and chief officers restructure. Income from Empty homes is projected at £58k against the £300k budget. Procurement and managed contraction of staff savings will not be realised.
	4,222	3,077	

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 £4.618m which is £584k greater than budgeted.
- 5.2 Staffing costs are recording an underspend of £326k. £34K of this relates to the reduction in the working week from 36 hours to 35 hours and the remaining £292K 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 £76K 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 2014/15 year of £16.598m is £616K greater than previously reported to this committee. This increase is attributable to the implementation costs of the Children's and Young People Bill - early learning and childcare for additional 2 year olds. The Scottish Government has fully funded these additional costs and therefore the net capital financing requirement in the year remains at £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 £9.476m against the revised gross budget. This is a movement of £5.742M from the £3.734 underspend previously reported to this committee
- 6.5 The most significant single factor contributing to this substantial underspend is the additional unanticipated grant income of £4 million from Scottish Futures Trust which is allocated per the terms of the grant against the Redwell School project.
- 6.7 The remaining 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

Project	Variance (£000)	Comments
Alva Glen Hotel	(897)	Project not progressing. Paper to Council 23 rd October 2014.
2 year old school development	(296)	Option appraisals being developed to meet the requirements of the Children and Young Peoples (Scotland) Act
Redwell School	(4,000)	Unanticipated additional SFT Grant Income
B9140 (Realignment of Bends)	(575)	Feasibility of project in current form being reviewed due to substantial proposed increase in charges from third party.
The Orchard Conversion	(372)	Report to HH&C 21 st August. Building to be demolished.
Cemeteries Strategies	(200)	Delay in the handover from developer
Fibre Optic installation Tullibody.	(200)	Scoping of project underway. Estimated delivery April to June 2015
MCB	(1,890)	Project planning on-going. Settlement areas being identified and work plans progressing.
Alloa Town Centre Regeneration – Speirs Centre	200	Overspend primarily attributable to late variation to contract associated with registrars move and need to accommodate temporary library arrangements. Internal Audit and the Capital Investment Group have been asked to conduct reviews of project management systems in relation to major capital projects.
Community Development Grant	(160)	Outturn reflects current uptake.
Kelliebank	25	Additional £300K spend approved by Council 23 rd October. Due to contractual procurement processes majority of work now unlikely to progress until next financial year.
TOTAL	(9,476)	Projected underspend on General Services Capital programme

Housing Revenue Account

- 6.8 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.
- 6.9 Overall, the HRA capital programme is expected to record an underspend of £1.691M against the approved budget of £9.339M. This is compared to the previously reported break even position..

Table 4 HRA capital budget variances

Project	Variance (£000)	Comments
Damp Rot	(150)	Delay in start of programme
Windows and Doors	(230)	Delay in commencement of windows contract.
Electrical Rewiring	(72)	Electrical Rewiring testing programme has progressed slower than expected
Door Entry Programme	(100)	Consultation has taken place - review of door entry programme underway
Hallpark	70	Change of specification of energy meters by client.
Fairfield	(1,067)	Programme delayed due to change in specification
Management system	(145)	Ongoing work Vanguard and Northgate continuing into new year
Council House Sales	(11)	Additional sales predicted
TOTAL	(1,691)	Projected underspend on HRA Capital programme

7.0 Conclusions

- 7.1 General Services revenue spend is anticipated to record an underspend of £0.112m in the 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 £0.584m as a result of ongoing service reconfiguration.

7.4 The current review of the capital programme indicates that underspends (and savings) of £9.476m on General Services Capital and the specific projects involved are detailed within the report.

7.5 The HRA Capital Programme is projected to underspend by £1.691m.

8.0 Sustainability Implications

8.1 None

9.0 Resource Implications

9.1 Financial Details

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

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

9.4 Staffing

9.5 None

10.0 Exempt Reports

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

11.0 Declarations

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

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

The area has a positive image and attracts people and businesses

Our communities are more cohesive and inclusive

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

Our communities are safer

Vulnerable people and families are supported

Substance misuse and its effects are reduced

Health is improving and health inequalities are reducing

The environment is protected and enhanced for all

The Council is effective, efficient and recognised for excellence

(2) Council Policies (Please detail)

12.0 Equalities Impact

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

No

13.0 Legality

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

14.0 Appendices

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

Appendix A 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)

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Liz Shaw	Chief Accountant	2072

Approved by

NAME	DESIGNATION	SIGNATURE
Stephen Coulter	Head of Resources & Governance	Signed: Stephen Coulter
Nikki Bridle	Depute Chief Executive	Signed: Nikki Bridle

	Annual Budget 2014/15	OCTOBER Outturn	OCTOBER Variance Outturn V Budget
Service			
Support Services	7,121	7,148	27
Strategy and Customer Services	6,416	6,073	(344)
	13,536	13,221	(316)
	(1,392)	(1,288)	104
	12,144	11,933	(211)
Facilities Management	24,690	24,562	(127)
Social Policy	26,493	28,374	1,880
Education	34,743	34,325	(418)
Housing	2,371	2,094	(278)
Community and Regulatory	5,335	5,106	(230)
PCU	(661)	(662)	(1)
Corporate Adjustments	1,090	670	(420)
Misc Services - Non Distributed Cost	1,610	1,488	(122)
Service Expenditure	107,816	107,889	73
Add Requisitions from Joint Boards			
Central Scotland Valuation	394	394	0
	108,210	108,283	73
Add / (Deduct)			
Interest on Revenue Balances	(287)	(75)	212
Loan Charges	9,498	9,148	(350)
Contribution to Bad Debt Provision	200	200	0
Contribution to Spend to Save Fund	100	100	0
	117,721	117,656	(65)
Sources of funding			
General Revenue Funding/Non-Dom	(95,228)	(95,228)	0
Council Tax	(18,463)	(18,510)	(47)
Contribution From Reserves	(2,319)	(2,319)	0
Application of unapplied capital	(1,714)	(1,714)	0
Contribution from Ear marked reserv	0	0	0
	(117,724)	(117,770)	(47)
Projected (Surplus) / Shortfall	(3)	(114)	(112)

Support Services Budget v Outturn**October Outturn**

	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 placed to be operational from 2015-16 but the initial scoping is underway. Support Services is also affected from the structure work is ongoing to realign the service budget. Governance and Accountancy are also involved with the development of the Health and Social Care Integration scheme. All computer & phone related budget centralised and IT will be monitoring and reviewing requirements across the council to identify efficiencies and possible savings.		
Support Services	<u>7,121</u>	<u>7,148</u>
Depute Chief Executive		
Depute Chief Executive	<u>118</u>	<u>118</u>
Accountancy		
Every 5 years the council must get an updated valuation of all properties. This will happen this year resulting in an overspend of £68k as this hasn't been budgeted for. The overspend is partially offset by vacancy management.		
	<u>1,375</u>	<u>1,352</u>
Revenues & Payments		
Overspend due to reduction in DWP funding, budgeted for a reduction of 10%, actual reduction 25% and Recovered Court Expenses under achieved due to re-tendered sheriff officer contract being less aggressive		
	<u>1,348</u>	<u>1,444</u>
Head of Support Services		
New Head of Service started in October, previous months underspend due to post holder working part time at a lower grade		
	<u>92</u>	<u>73</u>
IT		
Underspend due to staffing vacancies filled at lower grades, maternity leave and a vacancy which haven't been filled.		
	<u>1,686</u>	<u>1,626</u>
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.		
	<u>617</u>	<u>617</u>
Governance		
Vacancies and timing of recruitment within Legal and Audit & Fraud is assisting the overspend within HR and Payroll which is caused due to the implementation the new HR/Payroll system which has been extended further. Overspends in Occupational Health and Physiotherapy are due to the uptake by staff following the maximum attendance at work policy.		
	<u>1,884</u>	<u>1,919</u>
Support Services Total	<u>7,121</u>	<u>7,148</u>

Strategy & Customer Services Budget v's Outturn
October Outturn

Budget 14-15
£'000

Outturn 14-15
£'000

APPENDIX A2
Variance 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.

Variance

6,416 6,073 (344)

Business Support

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 that previous staff which results in underspends.

2,604 2,424 (180)

CEO
CEO

193 184 (9)

Comms And Marketing

Underspend in staffing due to staff being on lower scale points that budgeted. Small supplies and services underspend to be considered as part of procurement savings.

306 294 (11)

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 of 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.

1,567 1,443 (124)

Head Of Strategy & Customer Services
Head Of Strategy & Customer Services

97 91 (6)

Members Services

Reduction in payments to elected members, plus cash savings in supplies and services

413 407 (6)

Performance and Business Change

Timing of recruitment to vacancy

1,237 1,229 (8)

Strategy & Customer Services Total

6,416 6,073 (344)

Facilities Management Budget v Outturn

As at October 2014

APPENDIX A3

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

Facilities Management service has still to be fully restructured with soft FM/maintenance moving to Resources and Governance while the remaining services will integrate into either Development and Environment and 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 Management24,69024,562(128)**Property Costs**

The service expects to achieve energy savings of approximately £140k in the current year due to reduced usage as building have closed & more awareness of energy efficiency by staff. Possibility of a higher underspend - to be reviewed for January outturns

5,9535,831(122)**Asset Management**

Legal fees in relation to contractor dispute £76k, £41k shortfall in income from external rents mainly £35k Ditch Farm refund for rents collected in error, staff underspend (£13k), reduction in Council Project Asset Management therefore less income from Fees charged £28k.

107236129**Property Maintenance Management**

No budget for subscriptions - £4k Mindworks Ltd, £3k RICs Books £3k & projected overspend of Superann && NIC £1.5k

4414509**Schools PPP**

Currently projected on budget - (no forecast yet made for performance deductions or unitary charge reductions). January outturn will include any projected saving from more up to date information

7,5927,5920**Fleet Services**

On budget

1,5261,5260

Facilities Management Budget v Outturn

As at October 2014

APPENDIX A3

Catering Contract

The service has benefited from service staff's local negotiations and sourcing arrangements resulting in lower food costs (£39k). Also income has increased from uptake in school meals due to promotion of service (£64k). There is also a small vacancy management saving (£24k). Waiting impact of P1-P3 Free Meals implementation - better idea in January outturns.

Janitors

Proposed saving of £45k over two years will not be achieved due to T&C issues. Has been added to Demand Pressures for 15-16

Cleaning Contracts

Service continues to perform in line with budget

Leisure Services

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.

Public Conveniences**Security**

Overspend in Kilncraigs Security offset by underspend in Mail Room due to removal of 0.4fte. Will be realigned in 15-16 Budget

Management Unit

Internal recharge of Head of Service costs to HRA no longer appropriate following restructure

Land Services & Burial Grounds

Saving is related to unbudgeted income (capital works undertaken by reprioritising activity), reductions in overtime and savings from flexible retirement.

Streetcare**Waste Management**

Currently forecasting a £127k underspend arising mainly from savings in refuse collection and Forthbank operations achieved by staff/rota management, offset by additional contract costs for Waste Disposal (higher than expected volumes) and a reduction in income due to lower levels of waste from external clients.

Facilities Management Total

	Budget 14-15 £'000	Outturn 14-15 £'000	Variance 14-15 £'000
	797	672	(125)
	350	378	28
	1,100	1,097	(3)
	909	1,052	143
	26	24	(2)
	163	149	(14)
	347	368	21
	1,205	1,136	(69)
	670	674	4
	3,504	3,377	(127)
	24,690	24,562	(128)

Social Services - Budget v Outturn

As at October 2014

Budget 14-15
£'000Outturn 14-15
£'000

APPENDIX A4

Variance
£'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 in Adult Care. In Child Care the main reasons are the increased number of children in External Foster Care and high cost placements in Secure Accommodation.

Social Services Variance26,49328,3741,880**Partnership**

IMHS Pooled Budget - Staffing overspend due to regrading unbudgeted, and 1 superannuated post filled that was previously unsuperannuated.

30

Misc Small Underspends

(2)

Partnership1,0161,04328**Strategy**(145)
9

Change Fund residual balance.

43

Underspend of £93K is income received for CJS overheads greater than budgeted (£58K) and recharge to Stirling Council for shared team leaders (£35K)

534441(93)**Adult Assessment & Care Management**

£331k of 14/15 savings not yet achieved, initially estimated to be implemented start of September 2014. Previous year overspend of £819k has reduced to £761k when excluding current year savings target. Since April 2012 there has been a 37.47% increase in care at home hours, this equates to an increase from 7,094 of care at hours being provided per week in March 2012 to 9,752 hours per week in July 2014. Conversely the number of care home placements during that same period has remained fairly static with only a 5.54% increase in the total number of placements being 262 in March 2012 rising to 276 in July 2014. The service is also delivering a number of care packages which are significantly above the cost of a care placement and as part of the budget recovery plan the service propose to manage this cost in the future through the introduction of the eligibility criteria.

1,092

Staffing

(221)

CES - Equipment Purchases, assumed same activity level as last year. Demand led.

2

Adult Support & Protection - Vacant post and Other Local Authority underspend.

(69)

9,77410,577803

Social Services - Budget v Outturn

As at October 2014

Budget 14-15
£'000Outturn 14-15
£'000

APPENDIX A4

Variance
£'000**Adult Provision**

Comms Centre - Shared costs greater than budget

6

Menstrie House - Staffing overspend in Agency staff due to problems recruiting relief..

58

Homecare - Reablement posts funded by change fund.

(56)

MECS - Staffing overspend due to sickness

(26)

Eld Prov Mgt Unit - Overspend in Agency staff

(1)

Ludgate House - Staffing overspend in Agency staff due to problems recruiting relief..

138

MOW - £7K staffing saving and £5K equipment saving

(29)

Day Services - £45k Staffing Underspend due to part year vacancies. £46k underspend in relief based on previous year.

(100)

Advocacy etc - small saving on sheltered housing

(2)

4,5504,538(12)**Child Care - Clacks Locality**

Safeguarders- unbudgeted grant income.

(24)

Duty Intake Team - staffing underspend due to vacancies in first quarter

(72)

Long Term Team - Staffing overspend due to agency staff in one off case and Temp. Lawyer.

100

£55K overspend in client travel, mainly due to taxi costs for contact and taking children from outside of the local authority area to school. These costs have trebled over the last 2 years. This is a reflection on the increased number of children accommodated in foster placements. There is an action plan in place to review all travel and ensure that this is a need for the child in order to reduce costs. Transport overspend has reduced by £30K this month due to review.

55

Intensive Support - Underspend in Includem contract due to unutilised hours being taken up by Stirling and recharged.

(17)

Review Officers etc. - Staff to be moved to strategy budget.

10

Who Cares

4

EDT

0

1,9722,02957**Child Care - Resourcing, Disability TCAC**

The Residential Schools overspend is in relation to two high cost secure placements made in November 2013 at a cost of £714 per day each. The annual cost of these placements is £260K each. One young person now remains in a secure placement under compulsory measures. This is subject to review and will return to the Children's Hearing with recommendations. The other young person has moved to a step-down placement from the secure unit and plans for transition are in place. Overspend increased by £50K this month due to child in external fostering moved to Aberlour.

685

Current children in Kinship care is 77 at average cost of £73.84 per week per child. Budget provision is only equivalent to 72 children.

20

Fostering & Adoption - 4 children placed with Clacks foster carers and 2 with Stirling this month moving the budget into overspend.

32

Social Services - Budget v Outturn

As at October 2014

External Foster Care - reduction in overspend this month by £25K due to child placed in Residential Care. 39 children in external foster care but only budget for 34.

Throughcare Aftercare - underspend in aftercare payments of £16k, this follows trend of previous years.

Woodside - £30k relief underspend at backwood court, following trend of previous years. £75k unbudgeted income for Stirling child placed in woodside.

Disability Team - Staff vacancy in early part of year

Early Years - Staff vacancies problems recruiting enhanced Social Workers

Vol Orgs - underspend in CCSF

Overspend relates to 2 high cost secure placements at an annual costs of £260k each. A further 2 placements at Struan House this month has increased overspend by £140K. Also external foster care placement have exceeded budget expectation by 15 placements.

Budget 14-15
£'000Outturn 14-15
£'000

APPENDIX A4

Variance
£'000

624

19

(124)

(8)

(204)

5

7,7718,8231,052**Child Care - Protection, EEI & Youth Justice**

Youth Justice - Staffing Vacancies 0.5 fte

Child Protection - Hub team 1.0fte vacant post..

Early Intervention

15

(11)

0

3873914**Criminal Justice Service**

Saving in unpaid work not realised. Should be corporate saving and not service

5

0

(17)(12)5**Management Support**

Management Team - Overspend due to temporary increase in management team, post to end in September..

32

Facilities Management - Insurance outturned to last year actual.

4

50854436**Social Services Total**26,49328,3741,880

Education Services Budget v's Outturn
As at October 2014

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

There are several new developments underway within Education for 2014/15 and future years. The internal service redesigns for secondary schools technicians & librarians and expressive arts/music. The new 600 hours early years service for all 3-4 year olds has been operational since August and is running smoothly with no major issues. Out of the five sites identified for the 2 year old provision the service is still experiencing some teacher recruitment difficulties particularly with regard to supply (secondary & primary), certain secondary subjects and ASN.

Education Outturn Variance

34,743 34,325

Service Management

Payments to Stirling for Clacks contribution to shared service - overspend relates to teachers seconded to shared services out with current budget.

517 546

Early Years - excluding 600 Hours

Part year vacant posts (teaching & non teaching) due to timing of replacement appointments generating underspend. Change fund income confirmed - not previously outturned.

2,972 2,902

Early Years - 600 hours

Additional EYW hours allocated for 3-4 year olds 600 hours from August as per original costing. However less EYW hours are now required as children numbers have been updated/confirmed.

307 272

Primary

Teachers budget has now been reallocated in line with DSM and current class structures. Retirals of teachers at the top of grade have been replaced by teachers/probationers on lower grades contributing towards a teachers budget underspend. There have also been recruitment/cover difficulties due to leavers/maternity/long term sick within the PE teachers team which has added to the underspend. The Expressive Arts service is currently under review following the retirement of the Principal Teacher in August.

11,737 11,414

Secondary

School Transport overspend £24K - old (more expensive) contract rates first quarter. New contract is fully funded within existing budget. Teachers costs £104K over budget. £54K of this is additional one off costs previously unknown and £50K arising from teachers supply cover relating to teacher vacancies throughout the service.

12,469 12,595

ASN

Income received from other Local Authorities in respect of pupil placements in Clacks schools exceeds any additional costs incurred. Pupil transport is forecast to be underspent but requires further analysis to ensure secondary and ASN sectors are charged accurately. Part year teaching vacancies (timing of recruitment) have generated underspends in the two new ASD units.

5,566 5,474

<u>Education Services Budget v's Outturn</u> As at October 2014	Budget 14-15 £'000	October Outturn 14-15 £'000
Educational Psychology Service		
Psychologist payroll underspend due to cover costs for two consecutive maternity leavers being less than budgeted substantive posts. In year cash saving.	289	265
School Crossing Patrols		
Replacement equipment costs slightly less than budget	93	91
Sports Development		
The service is using existing staff to generate additional income with no impact on service delivery	309	282
Youth Services		
Minor variances	449	448
Adult Services		
On budget	35	35
Education Total	34,743	34,325

Housing & Community Safety Budget v Outturn
As at October 2014

APPENDIX A6

	Budget 14-15 £'000	Outturn 14-15 £'000	Variance 14-15 £'000
The Housing & Community Safety Service is undergoing a service restructure. This entails reviewing all posts in a zero based approach. Once this is complete the outturn and future budgets will be adjusted accordingly. The previous investment in the purchase of Off the Shelf properties together with the maximised use of HRA properties instead of Private Lets is part of the strategy to reduce the use of B&B and ensure the maximum level of Housing Benefit and reduce the cost of the Homeless Service. With the completion of Hallpark and the refurbishment of the block at Pine Grove this will reduce the need further for the use of B&B. There are currently 35 people in B&B			
Housing & Community Safety	<u>2,371</u>	<u>2,094</u>	<u>(278)</u>
Head of Service			
Head of Service Total	<u>46</u>	<u>45</u>	<u>(1)</u>
GF Manager			
GF Manager Total	<u>39</u>	<u>37</u>	<u>(2)</u>
Strategic Housing Vacant post has been the subject of a report to Housing Health & Care recommending the transfer of budget to allow for the required support of Quantity Surveying Professional Fees			
Strategic Housing Total	<u>242</u>	<u>224</u>	<u>(18)</u>
Advice Services Vacant post being looked at with a view to not filling as part of future budget savings			
	<u>153</u>	<u>142</u>	<u>(11)</u>
Housing Support Vacant post being looked at with a view to not filling as part of future budget savings.			
Housing Support Total	<u>227</u>	<u>172</u>	<u>(55)</u>
Homeless Team Admin Vacant post being looked at with a view to not filling as part of future budget savings			
Homeless Team Admin Total	<u>648</u>	<u>618</u>	<u>(30)</u>
Homeless & Specialised Accommodation The delay in the completion of the Hallpark and the Pine Grove projects have resulted in extra costs being incurred in the other cost centres from initially predicted in the August Outturn The rental costs associated with the Private Lets have continued longer than originally anticipated. As we have withdrawn from these leases there has extra costs associated with bringing the property back up to a suitable standard as per the terms of the lease. There has continued to be during the year higher than anticipated levels in Bed & Breakfast though these numbers are now reducing Once the new build at Hallpark and refurbishment of Pine Grove are complete and available for let it is anticipated that the number of people currently in B&B will reduce. This will continue to be monitored during the year as part of the Homeless Budget restructure.			
Homeless & Specialised Accommodation Total	<u>(794)</u>	<u>(652)</u>	<u>142</u>

Homeless Strategy

Housing & Community Safety Budget v Outturn
As at October 2014

APPENDIX A6

Reduced spending on Grants and Donations. Removal of budget is being considered as part of savings required for future years budget.

	Budget 14-15	Outturn 14-15	Variance 14-15
Homeless Strategy Total	<u>119</u>	<u>51</u>	<u>(68)</u>
Private Sector Housing Report to Housing Health and Care in August reported that there had been no progress on the Empty Homes Initiative project and that the requirements of providing a service for Supported Owners was proving problematic. The report recommended realignment of the budget to priority projects but going forward the budget of £75,000 on Supported Owners has been put forward as a potential area for saving.			
Private Sector Housing Total	<u>323</u>	<u>243</u>	<u>(80)</u>
Rent Rebates Outturn now based on information included in Mid Year Estimate return. Grant income of £10.9m anticipated			
Rent Rebates Total	<u>968</u>	<u>814</u>	<u>(154)</u>
Rent Allowances Outturn now based on information included in Mid Year Estimate return. Grant income of £8.6m anticipated			
Rent Allowances Total	<u>(19)</u>	<u>(26)</u>	<u>(6)</u>
Improvement Grants			
Improvement Grants Total	<u>0</u>	<u>(1)</u>	<u>(1)</u>
Repairs Grants			
Repairs Grants Total	<u>0</u>	<u>0</u>	<u>0</u>
CCTV - partnership arrangement	<u>158</u>	<u>158</u>	<u>0</u>
Landlord Registration			
Landlord Registration Total	<u>(26)</u>	<u>(26)</u>	<u>0</u>
Community Safety			
Community Safety Total	<u>100</u>	<u>100</u>	<u>0</u>
Anti-Social Behaviour			
Anti-Social Behaviour Total	<u>187</u>	<u>193</u>	<u>6</u>
Housing & Community Safety Total	<u><u>2,371</u></u>	<u><u>2,094</u></u>	<u><u>(278)</u></u>

Community & Regulatory Budget v Outturn
As at October 2014

	Budget 14-15 £'000	Outturn 14-15 £'000	APPNEDIX A7 Variance 14-15 £'000
Community & Regulatory	<u>5,335</u>	<u>5,106</u>	<u>(230)</u>
Head Of Service			
Saving due to timing of recruitment process	<u>106</u>	<u>78</u>	<u>(28)</u>
Sustainability & Implementation			
Vacancy in Countryside Rangers	<u>586</u>	<u>512</u>	<u>(74)</u>
Economic Services			
Underspend due to staffing vacancies	<u>309</u>	<u>296</u>	<u>(13)</u>
Land Services			
Ochil Landscape Partnership			
£2.3m grant funded projects. Project was due to complete in December 2014 but an official 3 month extension has been given to March 2015.	<u>2</u>	<u>2</u>	<u>0</u>
Clacks Works			
	<u>419</u>	<u>424</u>	<u>6</u>
Planning			
Overspend is due to reduction in projected income in line with current levels received.	<u>47</u>	<u>56</u>	<u>9</u>
Environmental Health			
Underspend relates to employee appointed at a grade lower than budget.	<u>591</u>	<u>581</u>	<u>(11)</u>
Licensing			
	<u>(14)</u>	<u>(13)</u>	<u>1</u>
Building Standards			
Predicted savings in Agency Staff Fees and saving of a 0.5 FTE vacancy which has not been replaced, is offset by a substantial reduction in projected income in line with current levels received.	<u>54</u>	<u>84</u>	<u>30</u>
Trading Standards			
	<u>152</u>	<u>152</u>	<u>0</u>
Roads & Transportation			
The main Outturn item to note is the saving to budget between Lighting and Power (due to more efficient lights being employed)	<u>3,006</u>	<u>2,856</u>	<u>(151)</u>
Community & Regulatory Total	<u>5,335</u>	<u>5,106</u>	<u>(230)</u>

Corporate Budget v Outturn October 14
As at October 2014

APPENDIX A8

	Budget 14-15 £'000	Outturn 14-15 £'000	Variance 14-15 £'000
	1,090	670	(420)
Automatic enrolment pensions			
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	<u>33</u>
Welfare Reform			
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. Due to no bids being put forward to date the outturn has been revised to reflect this.	692	200	<u>(492)</u>
Change Funds			
The change fund available for Child and Adult care this year is £661k. Funding has been allocated as required to date. No further bids have been put forward, therefore the outturn has been revised to reflect this.	661	360	<u>(301)</u>
Insurance Inflation			
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	0	<u>(39)</u>
Income and Charging			
Income and Charging budget has now been allocated across service budgets.	0	0	<u>0</u>
Subscriptions			
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)	0	<u>2</u>
Advice & Guidance Review			
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>
Reduction in Chief Officers			
The restructuring of chief officers has been completed. The saving expected was £90k the saving achieved is £85k.	(5)	0	<u>5</u>
Overtime Restriction			

Corporate Budget v Outturn October 14
As at October 2014

APPENDIX A8

	Budget 14-15 £'000	Outturn 14-15 £'000	Variance 14-15 £'000
	<u>1,090</u>	<u>670</u>	<u>(420)</u>
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 areas and the budgets for overtime have still to be reduced to offset this saving. Therefore within the corporate budget it is shown as an overspend.	(50)	0	<u>50</u>
MCB Managed Contraction Non Mandatory Service Provision			
As part of the budget process a savings target for managed contraction of non mandatory services was agreed at £200k. Only one post identified has been given up to date, which is reflected in the service outturn. This will result in an unachievable saving of £160k	(200)	0	<u>200</u>
T&C's & 35 Hours Reduction			
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 reduction in salaries. The shortfall is the remaining corporate budget. Holiday buy back was also introduced as a change to T&C's. The uptake of this equates to £17k cash saving to the council in the year.	(40)	0	<u>40</u>
Procurement Savings			
A corporate saving of £278k was set for Procurement savings, work with services has not identified any saving and this saving will not be achieved.	(278)	0	<u>278</u>
Kinship Care Budget			
This budget was set to meet future costs of the implementation of the Children and Young Persons Bill. The service are currently reviewing the legislation around this and the funding is expected to be issued in the year.	335	140	<u>(195)</u>
Total	<u>1,090</u>	<u>670</u>	<u>(420)</u>

HRA Budget v Outturn

APPENDIX B

Budget 14-15
£'000**Outturn 14-15 As at**
£'000 **Variance 14-15**
£'000

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 October Outturn it has been assumed that the net costs of the PCU will produce a saving within the appropriate Repairs and Maintenance Budgets

The Service has the ambition to become one of Scotland's leading providers of local authority housing. To help achieve this Vanguard consultants have been engaged as part of the housing business management system improvement project to work with staff to redesign work. The aim is to transform the service by involving people in the organisation in the redesign of the process.

	<u>(4,034)</u>	<u>(4,618)</u>	<u>(584)</u>
Housing Revenue Account			
Repairs & Maintenance :-			
Private Contractors	410	410	0
Void Houses - Pro rata costs of the Property Contracts October Outturn	1,201	1,183	(17)
General Maintenance - Pro rata costs of the Property Contracts October Outturn	2,219	2,129	(90)
Cyclical Maintenance - Pro rata costs of the Property Contracts October Outturn	740	712	(28)
Gas Contract - Pro rata costs of the Property Contracts October Outturn	481	463	(18)
Minor Social Work Repairs	43	41	(2)
Repairs & Maintenance Total	<u>5,094</u>	<u>4,933</u>	<u>(161)</u>
Supervision & Management			
Service Management	1,423	1,358	(65)
Reduction in Central Supports Services Recharges			
Tenancy & Estate Management	854	819	(34)
Saving from 35 Hour Week reduction.			
Housing Business Management	339	320	(19)
£12k saving from 35 hour week and £7k superannuation saving.			
Housing Options	484	464	(21)
Saving from Superannuation Reduction.			
HRA General Staffing	308	180	(128)
Vacancies of £94k pending completion of restructuring and £36k miscellaneous.			
Investment Team & Staffing Recharges	446	386	(60)
Current Staff vacancies.			
Community Engagement	51	52	1
Supervision & Management Total	<u>3,904</u>	<u>3,578</u>	<u>(326)</u>
Capital Financing Costs			
Reduced Costs based on updated Capital Programme.			
Capital Financing Costs Total	<u>3,052</u>	<u>2,941</u>	<u>(111)</u>

General Services Capital Programme Budget 2014/15 APPENDIX C	Net Budget 2014/15	Projected Out-turn 31.03.15	Variance Budget v Projected	Comments	Savings in 14/15	C/fwd to 15/16	Total underspend / overspend
Service / Project Name	£	£	£		£	£	£
Property Asset Management Plan							
3-12 School Development	834,300	834,300	0	Fully committed in 2014/15. Projected as on budget.			
Free School Meal Equipment	140,000	140,000	0	Fully committed in 2014/15. Projected as on budget.	0		0
2yr Old School Development	476,430	180,000	(296,430)	Option Appraisals being undertaken to meet the requirements of the Children and Young People (Scotland) Act 2014 to provide early learning and childcare to additional 2 year olds. A detailed capital bid is being prepared for approval which will include t		(296,430)	(296,430)
Alva Autism Unit	88,660	88,660	0	Projected to be on budget			
Lornshill Academy - Floodlights	0	0	0	Awaiting decision from Education Committee. Any unspent grant will be repaid.			
Alloa Town Centre Regeneration: Speirs Centre	816,030	1,016,030	200,000	Overspend primarily attributable to late variation to contract associated with registrars move and need to accommodate temporary library arrangements over period of project. Project Management Systems in relation to major capital projects are currently b	200,000		200,000
Redwell	2,214,500	(1,785,500)	(4,000,000)	Unanticipated additional Grant from SFT for Redwell expected January 2015.	(4,000,000)		(4,000,000)
Tillicoultry Asset Plan: Conversion of family centre to community hub	0	18,620	18,620	Underaccrued for final payment due in 2013/14.	18,620		18,620
Tillicoultry Asset Plan: Redevelop existing CAP/Library to housing	10,620	42,220	31,600	Original Budget of £150K for overall contract did not include fees and other costs.	31,600		31,600
Property Asset Management Improvements - Kilncraigs	90,660	174,226	83,566	Original budget of £250K for Kilncraigs additional works. Door Entry System and further unexpected works required.	83,566		83,566
Property Asset Management Improvements - Kelliebank	203,690	228,690	25,000	Additional £300K approved by Council. Contract for mechanical and electrical works required. Contracts to be awarded Jan 2015 with works to be completed April/May 2015. Internal refurbishment to be undertaken by PCU after M&E complete. Carry forward of	300,000	(275,000)	25,000
Village / Town Centre Initiative (Phase 1: Sauchie)	263,540	213,540	(50,000)	Completion of road and environmental works expected to be in 2014/15. Initiatives ongoing- underspend c/fwd to 15/16.		(50,000)	(50,000)
Village and Small Towns Initiative Phase 2	250,000	20,000	(230,000)	As per Programme Brief for Village and Small Town Centre Initiatives, It is anticipated that there will be only £20K for preparatory work being mainly fees in 2014/15.		(230,000)	(230,000)
CCTV	57,760	0	(57,760)	No planned expenditure on new CCTV equipment in 2014/15. Forth Valley CCTV Partnership ends on 31st March 2015.	(57,760)		(57,760)
Total Photovoltaic Installations - Retentions for 14-15	0	0	0	Retentions due to be paid Dec 14 / Jan 15			
Heritage Centre Improvements	261,160	(93,840)	(355,000)	Grant income received from Forestry Commission. Full works not completed as detail of the brief not yet available combined with delay in reallocating the work following the retiral of the project co-ordinator. Carry forward to 15/16 required.		(355,000)	(355,000)
The Orchard Conversion	372,000	0	(372,000)	This project is no longer going ahead as per approved housing business plan presented to Housing, Health & Care Committee 30th Oct 2014	(372,000)		(372,000)
Alva Glen Hotel	897,000	0	(897,000)	This project is no longer going ahead as per approved housing business plan presented to Housing, Health & Care Committee 30th Oct 2014	(897,000)		(897,000)

General Services Capital Programme Budget 2014/15 APPENDIX C	Net Budget 2014/15	Projected Out-turn 31.03.15	Variance Budget v Projected	Comments	Savings in 14/15	C/fwd to 15/16	Total underspend / overspend
Service / Project Name	£	£	£		£	£	£
Demolition of Tillicoultry community centre	99,010	145,000	45,990	Higher costs than originally expected due the discovery of under ground ducts on the site containing asbestos lagged pipes.	45,990		45,990
Clearing of Claremont Site	120,000	120,000	0	Awaiting advice from Legal to confirm if work is required			0
MCB - Tullibody	18,000	0	(18,000)	No anticipated spend in 2014/15. This will be part of the larger project which is at consultation stage with Tullibody Community.	(18,000)		(18,000)
Alloa Town Hall	140,000	140,000	0	Projected to be on budget			0
Football Pitch & Running Track	19,650	19,650	0	Final account in dispute with contractor.		0	0
Property Asset Management Plan Total	7,373,010	1,501,596	(5,871,414)		(4,664,984)	(1,206,430)	(5,871,414)
Roads Asset Management Plan							
Bridge Strengthening	50,000	20,000	(30,000)	Term Contractor unable to complete this financial year. Specific works require to be retendered seperately and therefore will not be completed until 2015-16.		(30,000)	(30,000)
Flood Prevention	100,000	100,000	0	Projected on budget			
Road & Footway Improvements (SRMCS), including town centres	1,650,000	1,650,000	0	Fully committed. Projected on budget			
Accident Prevention, CWSS, Traffic management	222,000	222,000	0	Total works to be completed in 2014/15 £471K. Grant funding from Scottish Government and Sustran totalling £249K.			
National Cycle Route	200,000	200,000	0	Projected on budget			
Street Lighting	830,000	830,000	0	Projected on budget			
B9140 Realignment of Bends	600,000	25,000	(575,000)	Site investigations along the proposed realignment have identified areas of soft ground which might be worsened by exposure to winter weather. Works were rescheduled to commence in May 2015 but due to a third party substantially revising their original qu		(575,000)	(575,000)
Tullibody - Install Table at TronCourt	20,000	0	(20,000)	Works have been delayed until 2015-16 due to the larger project for Tron Court area which is at consultation stage with Tullibody Community.		(20,000)	(20,000)
Roads Asset Management Plan Total	3,672,000	3,047,000	(625,000)		0	(625,000)	(625,000)
Land Asset Management Plan							
Black Devon Landfill Gas Collection & Treatment Project	10,000	5,000	(5,000)	Retention only - To be paid this financial year	(5,000)		(5,000)
Cemeteries Strategy	200,000	0	(200,000)	Delay in the handover from developer of the grounds for the Dollar cemetery until their works are complete. Infrastructure works anticipated to commence in May 2015.		(200,000)	(200,000)
Parks, Play Areas & Open Spaces	50,000	50,000	0	Projected to be on budget			0
Keilarsbrae Skatepark	0	0	0	Retention only - To be paid this financial year			0
Landscape Partnership - conserve Ochills / Hillfoots	6,800	6,800	0	Projected to be on budget			0
Wheeled/Litter Bins / Strategic Waste Fund	30,000	30,000	0	Projected to be on budget			0
Streetscape Programme	216,740	116,740	(100,000)	Works reprofiled to best fit with small towns and villages town centre initiative. Savings on anticipated costings for works in 2014-15	(100,000)		(100,000)
Drainage	80,930	20,930	(60,000)	Due to nature of works drainage needs to settle before 2nd stage completed. Works to be completed in 15-16	(10,000)	(50,000)	(60,000)
Bowmar Area Enhancements	50,000	50,000	0	Project commencing in 2014/15, to be completed in 2015/16			
Land Asset Management Plan Total	644,470	279,470	(365,000)		(115,000)	(250,000)	(365,000)

General Services Capital Programme Budget 2014/15 APPENDIX C	Net Budget 2014/15	Projected Out-turn 31.03.15	Variance Budget v Projected	Comments	Savings in 14/15	C/fwd to 15/16	Total underspend / overspend
Service / Project Name	£	£	£		£	£	£
Fleet Asset Management Plan							
Vehicle Replacement Programme	1,349,650	1,109,650	(240,000)	Awaiting a new Scotland Excel framework for Grounds Maintenance Machinery. Decision on Service redesign pending will affect choice of streetcare equipment. Roads Equipment purchase pending and will not be delivered until 2015-16		(240,000)	(240,000)
Fleet Asset Management Plan Total	1,349,650	1,109,650	(240,000)		0	(240,000)	(240,000)
IT Asset Management Plan							
IT Services	200,520	200,520	0				0
Additional IT funding for major core systems	31,520	40,000	8,480	Detailed review of I-trent project. Bid being prepared for 15/16. Potentially additional costs this year.	8,480		8,480
Network Infrastructure	360,000	160,000	(200,000)	Fibre Optic installation Tullibody - Until scoping completed unable to confirm phasing of spend. Estimated project cost of £200K will be completed in Q1 of 15-16		(200,000)	(200,000)
Servers & Storage	18,000	18,000	0	Rolling programme to replace end of life hardware			0
Security Systems	15,000	15,000	0	Replacement of remote access solution			0
Telephony (Provision of telephony services)	5,000	5,000	0	Provision of IP telephones and associated systems. All council offices now using IP telephones			0
Schools (maintenance & upgrade)	260,000	260,000	0	ICT fit out of Redwell School; provision of upgraded infrastructure and computers in 3 secondary schools			0
Desktop Replacement Programme	30,000	30,000	0	Rolling replacement of workstations in council offices in line with ICT Asset plan.			0
Software (replacements & upgrades)	50,000	50,000	0	Upgrade of servers to Microsoft 2012. Upgrade of EDRMS			0
Business Continuity	60,000	60,000	0	Replacement backup solution being installed Q4			0
Contingency (essential replacement)	14,000	14,000	0	Replacement of broken fibre			0
Social Work Integrated System	50,000	0	(50,000)	Work anticipated in 2015-16 pending Shared Service business case		(50,000)	(50,000)
Finance Services - New financial system	0	17,000	17,000	2014-15. Project manager employed from 27th November 2014	17,000		17,000
Telecare	75,000	75,000	0	Regular replacement and provision of devices in client homes			0
Welfare Reform Implementation	100,000	0	(100,000)	Works completed from revenue	(100,000)		(100,000)
Digital Broadband	200,000	200,000	0	National Project which is directly funded from the general capital grant		0	0
IT Asset Management Plan Total	1,469,040	1,144,520	(324,520)		(74,520)	(250,000)	(324,520)
Corporate Asset Management Plan							
Making Clackmannanshire Better	1,890,000	0	(1,890,000)	Business transformation & Settlements reviews ongoing.	(1,890,000)		(1,890,000)
Community Grants	200,000	40,000	(160,000)	Projected with committed spend for 2014-15. Balance to be carried forward to 15-16.	(160,000)		(160,000)
Corporate Asset Management Plan Total	2,090,000	40,000	(2,050,000)		(2,050,000)	0	(2,050,000)
Total Capital Programme	16,598,170	7,122,236	(9,475,934)		(6,904,504)	(2,571,430)	(9,475,934)
General Capital Grant							
General Capital Grant	(6,292,430)	(6,292,430)	0				0
Total Capital Programme	10,305,740	829,806	(9,475,934)		(6,904,504)	(2,571,430)	(9,475,934)

	14-15 Budget Expenditure	14-15 Budget Income	14-15 Net Budget	Projected Outturn 31.03.14	Variance Budget v Projected	Comment	APPENDIX D Carry Forward to 2015/16
Housing Capital Programme 2014/15 Period to Oct 2014 update							
SCOTTISH HOUSING QUALITY STANDARD							
TACKLING SERIOUS DISREPAIR PRIMARY BUILDING ELEMENTS							
Structural Works	150,000	0	150,000	150,490	490	This budget is used for testing and removal of asbestos, which is identified through the bathrooms & central heating replacement programme. Anticipated that budget will spend this year.	
SECONDARY BUILDING ELEMENTS							
Damp/Rot	200,000	0	200,000	50,000	(150,000)	New Term Contract recently agreed which has resulted in a delay in the start of the work until February 2015. The underspend in the year will be carried forward to complete the works.	150,000
Roofs / Rainwater / External Walls	759,000	0	759,000	758,657	(343)	Work continuing on 2011-15 Contract with current commitment. Looking to progress 2014-17 Contract to ensure budget spent this year. If new contract delayed there would be an underspend that would require to be carried forward.	
Window & Doors - External Doors	300,000	0	300,000	70,000	(230,000)	Doors contracts now in place and work started. Supplier and programme of works agreed for window contract, start date to be confirmed.	230,000
ENERGY EFFICIENCY							
Full/Efficient Central Heating	1,476,690	0	1,476,690	1,476,690	0	Central Heating Term Contract progressing well with planned finish in November. Expenditure of £1,182,000 anticipated. Work progressing well on Home Energy Efficiency Programme with external funding awaited following submission of claims.	
MODERN FACILITIES & SERVICES							
Kitchen Renewal	157,000	0	157,000	157,000	0	36 Kitchens instructed to PCU this year. To date 10 are complete.	

	14-15 Budget Expenditure	14-15 Budget Income	14-15 Net Budget	Projected Outturn 31.03.14	Variance Budget v Projected	Comment	APPENDIX D Carry Forward to 2015/16
Housing Capital Programme 2014/15 Period to Oct 2014 update							
Bathrooms	2,450,000	0	2,450,000	2,450,000	0	Bathroom replacement continuing Mitie and PCU on site. Looking to accelerate work on bathrooms for Mitie to allow programme to be finished earlier than originally scheduled. This has resulted in bathrooms being finished quicker and cheaper than programme.	
HEALTHY, SAFE & SECURE							
Safe Electrical Systems/ CO Detectors	774,350	0	774,350	702,342	(72,008)	2010-12 Electrical Rewiring programme now completed with underspend. 2013-17 Rewiring contract started with 200 houses instructed. 2012-17 Testing contract currently on budget but will be reviewed in January for possible underspend. The testing contract has been experiencing difficulties this year and has been progressing slowly.	
Communal Areas (Environmentals)	440,000	0	440,000	340,000	(100,000)	Replacement Door Entry Programme - Many door entry systems are shared with private owners who would have to pay their share of the costs. Consultation has taken place unfortunately there was a poor response from Public Meetings. Way of taking whole programme forward is now being reviewed along with legal discussions in respect of closes with private owners. Resulting in the in year underspend.	100,000
NON-SHS ELEMENTS PARTICULAR NEEDS HOUSING (CITC)							
Conversions & Upgrading's	360,000	0	360,000	360,336	336	Demolition of The Orchard and conversion of Pine Grove scheduled for this year. Examination on going as to use of miscellaneous conversions and upgrading's budget of £130,000 this financial year.	
Disabled Adaptations	50,000	0	50,000	50,000	0	PCU working on current programme.	
Water Supply Pipe Replacement	10,000	0	10,000	10,000	0	This budget is for reactive works and should cover work for up to three properties. No works have been required to date.	
Demolitions	0	0	0	4,334	4,334		

Housing Capital Programme 2014/15 Period to Oct 2014 update	14-15 Budget Expenditure	14-15 Budget Income	14-15 Net Budget	Projected Outturn 31.03.14	Variance Budget v Projected	Comment	APPENDIX D Carry Forward to 2015/16
Environmental & Footpath Improvement/Feasibility Work	542,000	0	542,000	542,000	0	Budget planned to spend on Streetscape and Roads and Footpath programmes. Projects identified and started in respect of £200,000 MCB Tenant Community Improvement Fund. Work is at an early stage any delay in completion of work would result in carry forward.	
New Build Alva/Tullibody	60,000		60,000	70,000	10,000	Final Account now agreed with retention outstanding	
Hallpark New Build	389,000	(215,000)	174,000	244,000	70,000	Project near completion and handover now actioned. Overspend is due to a change of specification for energy meters an extra variations requested by the client.	1,067,000
Fairfield New Build	1,800,000	(714,000)	1,086,000	18,800	(1,067,200)	Project currently delayed due to change in specification. Anticipating spending and claiming Government Grant this year will be reviewed in January with probable further delay.	
Off the Shelf Purchase	1,425,000	(450,000)	975,000	975,000	0	Commitment to spend fully this year as final year of project. 5 purchased to date and further 6 ongoing.	
Council New Build Housing (Transforming Communities)	3,674,000	(1,379,000)	2,295,000	1,307,800	(987,200)		
Other Costs / Housing Business Management System	225,000	0	225,000	79,575	(145,425)	Costs identified for project in respect of current work being carried out by Vanguard and Northgate.	145,000
TOTAL CAPITAL EXPENDITURE	11,568,040	(1,379,000)	10,189,040	8,509,224	(1,679,816)		1,692,000
SALE OF COUNCIL PROPERTY	0	(680,000)	(680,000)	(690,920)	(10,920)	Extra income from Council House Sales anticipated. 11 sales to date.	
Use of SIMCO Funding			(170,000)	(170,000)			
NET EXPENDITURE	11,568,040	(2,312,000)	9,339,040	7,648,304	(1,690,736)		1,692,000

