
Report to Resources and Audit Committee

Date of Meeting: 24 September 2015

Subject: Council Financial Performance 2015/16

Report by: Acting 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, 2015/16. Projected outturns up to March 2016 are 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 £0.654m.
- 2.3. Work in hand to prepare a Social Services financial recovery plan and the review of Residential School placements to ensure the appropriateness of placements and to agree exit strategies for each young person.
- 2.4. Progress on delivering 73% of the planned savings in the year.
- 2.5. The favourable outturn of £6k forecast on the Housing Revenue Account
- 2.6. The underspend in General Services capital of £1.117m of which £0.400m are savings in delivery of programme with remainder carried forward to 2016/17.
- 2.7. The underspend on HRA capital of £0.719m of which £0.679m are saving in delivery of programme with the remainder carried forward to 2016/17.

3.0 Background

- 3.1. This overall report summarises the financial position of the Council and complements the more detailed service reporting arrangements. Given that this report consolidates all of the detailed service financial data, it is intended that the Resources and Audit Committee focuses on the corporate financial position.
- 3.2. 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 based on the information available at June.
- 4.2 Overall the Council's net expenditure this year is expected to record an underspend of £0.655m by the end of March, primarily due to close management of service delivery costs and maximising the value of vacancy management where this is deemed possible.
- 4.3 Although the overall position is favourable there is an overspend in Social Services of £1.146m. This is mainly due to an overspend in the Residential Schools budget where 8 additional high cost placements were made in June. Social Services and Education are currently reviewing all placements to ensure the appropriate level of placement is in place and agreeing exit strategies for each young person.
- 4.4 In addition, at this stage, no request for additional resourcing is to be made to Council. The Social Services Service Management Team (SSSMT) is preparing a financial recovery plan for the service which will set out its planned actions for bringing expenditure back in line with budget. This will be reported to Housing, Health and Care Committee and it is anticipated that by the next committee cycle, there will be greater clarity over the extent to which the service has/ is able to positively impact the current forecast position.
- 4.5 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 31.03.16 (under)/over	Commentary
Resources & Governance	£23.731m	(£409K)	The main reason for the underspend in Resources & Governance are the vacancies (£320k) across all service areas due to time taken to fill vacancies. Gas and Electricity costs (£138k) are also projecting a saving in line with current costs and usage projections.
Strategy and Customer Services	£6.746m	(£143k)	Underspend due to staff turnover and timing of recruitment (£253k). Income generated by Scottish certificates continues to grow and has already exceeded the projected income target (£90k). Leisure service has moved to Strategy and Customer services a review is underway to reduce the income deficit in line with full cost recovery model and required opening hours currently overspent by £203k.

Service	Annual Budget	Projected 31.03.16 (under)/over	Commentary
Development & Environment Services	£11.597m	(£492k)	<p>Underspends attributable to:-</p> <p>Sustainability & Implementation, (£64k) reduction in professional fees associated with LDP.</p> <p>Economic Services, (£48k) savings in payments to voluntary organisations and income received for trainees placements through employability fund.</p> <p>Waste management (£342k) related to staffing vacancies and waste disposal costs lower due to higher volumes of recycle and less landfill.</p> <p>Streetcare (£59k) related to staffing vacancies and reduction in external maintenance work being carried out internally by Fleet.</p> <p>OLP project is drawing to an end the saving (£44k) relates to a vacant post.</p> <p>This is off-set by overspends in the following service areas :-</p> <p>Planning £14k & Building Standards £66k due to projected income being lower than budgeted.</p>
Social Services	£27.659m	£1.146K	<p>Overspends attributable to :-</p> <p>Residential Schools £1,133k due to 8 new high cost placements. Placements are agreed through the Clackmannanshire & Stirling Authority Girfec Group. All placements are being reviewed to ensure that appropriate exit plans are in place, and/or whether an alternative resource can be used.</p> <p>Placements can also be made through the Children's Hearing decision's which can be against the local authorities recommendation to accommodate.</p> <p>Adult Provisions £111k due to difficulty in recruiting staff, agency staff have been used to maintain service levels, and there has also been loss of income as client numbers have reduced since charges introduced.</p> <p>Elderly & Physical Disability Care Management £218k mainly due to placements costs this is offset by demographic growth within the corporate budget.</p> <p>This is partly off-set by an underspend in Child Care due to a reduction in external foster care placements as placements available in Stirling council £54k, and staffing vacancies in Alloa Family Centre £183k, the manager and depute manager posts are both vacant and are currently being covered by Early Years Team Leader. .</p>

Service	Annual Budget	Projected 31.03.16 (under)/over	Commentary
Education	£35.479m	(£220k)	<p>Underspend attributable to:-</p> <p>Early years (£73k) due to vacancies which have been difficult to recruit, and less demand on relief budgets.</p> <p>Primary (£180k) related to employee costs mainly teachers, budgets still to be finalised in August once requirements confirmed, further savings many be identified.</p> <p>Youth Services (£13k) due to part year vacancy.</p> <p>This is partially off-set by the following overspends:-</p> <p>Service Management £31k, due to additional staffing costs related to teachers seconded to shared services for specific projects.</p> <p>ASN £17k, due to difficulty in recruitment post has been filled by a member of staff at a higher grade.</p>
Housing	£3.043m	(£277K)	<p>Underspend mainly attributable to rent rebates and rent allowances (£257k) due to additional DHP allocation from DWP. Accountancy are working with the service to review the budget provision and ensure the budget reflect current requirements.</p> <p>Vacancies across the service total (£81k).</p> <p>This is partial offset by overspends:</p> <p>Homeless Accommodation £54k, due to higher than expected occupancy levels.</p> <p>Billing & Assessment £23k for court expenses recovered due to change in contract terms.</p>
Corporate Adjustments	£1.477m	(£259K)	<p>Corporate adjustments reflect corporate savings and provision for possible areas of demand in the year currently all savings are expected to be achieved, and pressures are required. The saving relates to social services demographic growth (£330k) which is projected within the service but the budget is held corporately to fully quantify the need. Currently expect full demographic allocation to be required. Also Education have been allocated a saving for changes in the leisure services budget £71k they have reflected the cost but the budget has still to be allocated.</p>
Non Distributed Costs	£1.213	(£1k)	<p>Annual pension costs (additional years) outturned on budget. VS saving will be achieved. In the year to date £211k realised.</p>
Total	£110.945m	(£0.655m)	

4.6 Appendix A also highlights a number of non-service expenditure and income areas of the Council budget. Currently all areas are expected to be on budget.

4.7 The 2015/16 budget incorporated approved savings of £3.018m. 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 2015/16 savings progress

Department	Savings full year 15-16 £000	Progress to Date 15-16 £000	Projected full Year Saving £000	Comments
Resources & Governance	291	286	291	All saving expected to be achieved.
Strategy and Customer	226	161	226	All savings expected to be achieved. Consultation underway on changes to service opening hours.
Development & Environment	872	711	872	Many of the saving have already been implemented with business cases being reviewed and detailed work on how savings will be achieved ongoing for the remaining savings.
Social Policy	275	170	275	Work is ongoing to achieve approved saving.
Education	302	80	295	All savings expected to be realised with the exception of £7k for Swimming Programme charges, Easter free swimming delivered, as contract was already in place. Will stop in future years.
Housing	469	399	455	Saving expected to be achieved. Part of the saving on staffing restructure £14k is unlikely to be achieved in the year due to the need for Homeless standby payments. The service are reviewing options to minimise the impact.
Corporate	583	394	583	Work is ongoing for review of working week and savings achievable to be confirmed. VS and income and charging savings achieved.
Total	3,018	2,201	2,991	

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 £4.908m which is £6k greater than budgeted.

5.2 Staffing costs are recording an underspend of £188k, due to vacancies which are currently being reviewed in line with the structure. This underspend is offset by additional costs for central support charge £79k, Loan charges £70k due to higher pool rate than predicted in the Business Plan, and a reduction in rental income £ 43k due to a delay in the new build programme.

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 2014/15 results in an adjusted gross budget for 2015/16 of £9.895m compared to the sum of £9.475m reported to Council at the Special meeting on 24th February. After allowing for the General Government Grant, the revised net capital financing requirement in the year is £3.484m.

- 6.3 The Capital Investment Group has been reconvened and met on 1st September where they agreed an updated remit. This includes taking forward work on capital budget preparation as a priority and seeking to align village and small towns and hub development options. The group will also identify key projects from 2014/15 and 2015/16 capital programmes for post implementation review.
- 6.4 Overall, the General Services capital programme is expected to record an underspend of £1.117m against the revised gross budget, of the underspend £717k is expected to be carried forward to 16/17 due to timing of project expenditure. 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

Project	Variance (£000)	Comments
Safer Routes to School	(100)	No spend in 2015/16 project to be aligned to MCB project. Will be carried forward.
3-12 School Development	(417)	Programming of work has been realigned to 2016/17 in line with the School Estate Management Plan agreed with Education. Will be carried forward.
Clearing of Claremont Site	(120)	Budget no longer required as property has been sold.
Cemeteries Strategy	(200)	Land won't be ready for use until 2016/17. Will be carried forward.
Financial Ledger System	(250)	Capital costs less than originally estimated.

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 2014/15 results in an adjusted gross budget for 2015/16 of £11.646m compared to the sum of £8.529m reported to Council at the Special meeting on 24th February.
- 6.6 Overall, the HRA capital programme is projecting an underspend of £0.719m. Of this £40k will be required to be carried forward. £734k has also been requested to the Housing Health and Care Committee on 3rd September 2015, to be vired from the HRA Capital programme to Off the Shelf Purchases to ensure that the Scottish Government Affordable Housing Supply Grant is maximised for the Council.

6.7 The significant projects that contribute to the underspend position are detailed in Table 4 below and comments are also recorded in Appendix D:

Table 4 HRA Capital Budget Variances

Project	Variance (£000)	Comments
Kitchen Renewal	(500)	Programme identified and many refusals. £100k of this underspend has been requested to be vired to Capital Bathroom Renewals, recommended for approval by the Housing, Health and Care Committee on 3 rd September 2015.
New Build Tillicoultry Community Centre Phase 1a and 1b	(142)	Contract now in place and savings expected.
Housing Business Management System	(103)	Underspend in line with work required in the year. Will be carried forward.

7.0 Conclusions

7.1 General Services revenue spend is anticipated to record an underspend of £0.655m.

7.2 There is good progress in delivering the approved savings of £3.018m.

7.3 The Housing Revenue Account is anticipating an underspend of £6k.

7.4 The current review of the capital programme indicates that underspends (and savings) of £1.117m on General Services Capital, the specific projects involved are detailed within the report.

7.5 The HRA Capital Programme indicates an underspend (and savings) of £0.719m as detailed above.

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

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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Approved by

NAME	DESIGNATION	SIGNATURE
Stephen Coulter	Head of Resources & Governance	
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Clackmannanshire Council Summary
Jun-15

	Annual Budget 2015/16	Outturn to March 16	Variance Budget v Outturn
Service			
Resources & Governance	23,731	23,322	(409)
Strategy & Customer Services	6,746	6,603	(143)
	<u>30,477</u>	<u>29,925</u>	<u>(552)</u>
less Allocated to Non General Fund	(1,544)	(1,544)	0
	<u>28,933</u>	<u>28,381</u>	<u>(552)</u>
			0
Social Policy	27,659	28,805	1,146
Education	35,479	35,259	(220)
Housing	3,043	2,766	(277)
Development & Environmental Services	11,597	11,105	(492)
Corporate Adjustments	1,477	1,218	(259)
Misc Services - Non Distributed Costs	1,213	1,212	(1)
Service Expenditure	<u>109,400</u>	<u>108,746</u>	<u>(655)</u>
Add Requisitions from Joint Boards			
Central Scotland Valuation	351	351	0
	<u>109,751</u>	<u>109,097</u>	<u>(655)</u>
Add / (Deduct)			
Interest on Revenue Balances	(52)	(52)	0
Loan Charges	9,401	9,401	0
Contribution to Bad Debt Provision	200	200	0
	<u>119,300</u>	<u>118,646</u>	<u>(655)</u>
Sources of Funding			
General Revenue Funding/Non-Domestic Rates	(93,717)	(93,717)	0
Council Tax	(18,278)	(18,278)	0
Council Tax Reduction Scheme	(3,588)	(3,588)	0
Contribution from Reserves	(1,781)	(1,781)	0
Application of unapplied Capital receipt	(1,936)	(1,936)	0
Contribution from Earmarked Reserves			0
	<u>(119,300)</u>	<u>(119,300)</u>	<u>0</u>
Projected (Surplus) / Shortfall	<u><u>0</u></u>	<u><u>(654)</u></u>	<u><u>(655)</u></u>

HRA Budget v Outturn**As at June 2015**

This is the second financial year of the Property Contracts being included within the Housing Revenue Account. The net costs of the Property Contracts are included as a cost of the Repairs and Maintenance of the Council Housing Stock.

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.

	Budget 15-16 £'000	Outturn 15-16 £'000	Variance 15-16 £'000
HRA	-4,903	-4,908	-6
Private Contractors -Small underspend anticipated.	355	353	-2
Void Houses - Small underspend after allowing for net share of Property Contracts costs	1,313	1,310	-3
General Maintenance - Small underspend in respect of income from rechargeable repairs after including net cost of Property Contracts	2,319	2,309	-10
Cyclical Maintenance - Share of Property Contracts	740	740	0
Property Factors -Income now generated charging for common repairs	0	-22	-22
Gas Contract - Share of Property Contracts	481	481	0
Minor SW Repairs - Share of Property Contracts	43	43	0
Service Manager - Increased costs for Central Support from that included in original budget	1,355	1,434	79

	Budget 15-16 £'000	Outturn 15-16 £'000	Variance 15-16 £'000
Tenancy & Estate Management - Saving within Staffing as a result of job share	778	746	-32
Housing Business Management - Current staff vacancies that are being reviewed as part of restructure (£78k). The costs of Vanguard of £63k are included here whereas the original budget was included as Capital.	323	308	-15
Housing Options - Postholder taken Voluntary Severance post not filled.	458	445	-13
HRA General Staff - Rates Refund for previous years processed.	229	217	-13
Housing Investment Team - Current staff vacancies that are being reviewed as part of restructure	359	294	-64
Investments Team - Small underspend on cost transfer from other Service	32	29	-3
Community Engagement	49	49	0
Housing Capital - Updated to reflect latest projections. Increase in pool Rate Interest from budget accounts for increase.	3,101	3,170	70
Tenancy Overheads - Overspend on Void Rent Loss of £36k based on current levels. Offset by anticipated reduced costs required as contribution to Bad Debt Provision of £77k.	943	902	-41
Garden Aid - Anticipated to spend budget this year.	96	97	1
Special Uplifts - Overspend predicted on current costs this year.	110	128	18
Pest Control - Overspend predicted on current costs this year.	13	15	3

Rents - Delay in the New Build programme from that included in the Business Plan has resulted in shortfall.

Budget 15-16 £'000	Outturn 15-16 £'000	Variance 15-16 £'000
-17,999	-17,957	43
<u>-4,903</u>	<u>-4,908</u>	<u>-6</u>

General Services Capital Programme Budget 2015/16	Annual Budget 2015/16	Actual Expenditure to 30/06/15	Actual Income to 30/06/15	Net Expenditure to 30/06/15	Projected Out- turn 31.03.16	Variance Projected v Budget	Comments	Savings in 15/16	C/Fwd to future years	Total underspend / overspend
Service / Project Name										
Corporate Asset Management Plan										
Towns Centre Initiative Tillicoultry	20,000	0	0	0	20,000	0	Preparatory Works in 15/16 only			
Village / Town Centre Initiative (Phase 1: Sauchie	114,100	52,757	0	52,757	114,100	0	Projected to be on budget for 15/16			
Village and Small Towns Initiative Phase 2(Tullibody)	334,950	1,756	0	1,756	334,950	0	Awaiting housing approval for contribution from Private Sector Housing Grant. Possible redesign of the proposed plan. Current delay of 4-6 weeks. No spend in 15/16. To be aligned with the Making Clackmannanshire Better Project.			
Safer Routes To Communities	100,000	0	0	0	0	(100,000)			(100,000)	(100,000)
Street Lighting Improvements	40,000	0	0	0	40,000	0				
Tullibody - Install Table at TronCour	20,000	0	0	0	20,000	0				
Parks, Play Areas & Open Spaces	50,000	0	0	0	50,000	0				
Community Grants	75,000	2,429	0	2,429	75,000	0				
Corporate Asset Management Plan Total	754,050	56,943	0	56,943	654,050			0	(100,000)	(100,000)
Property Asset Management Plan										
3-12 SCHOOL DEVELOPMENT	1,298,190	41,924	0	41,924	880,990	(417,200)	From detailed Feasibility and Surveys, it has been agreed with education to move works to 2016/17 with a view of a full plan being prepared to undertake a complete major project while schools are occupied.		(417,200)	(417,200)
2YR OLD SCHOOL DEVELOPMENT	440,920	7,768	0	7,768	440,920	0				
ADDITIONAL 3-4 YRS	30,000	0	0	0	0	(30,000)	Adaptations previously planned no longer required	(30,000)		(30,000)
Free School Meals Equipment	45,250	0	0	0	45,250	0				
Childrens Residential Unit	250,000	0	0	0	250,000	0			0	0
Alva Autism Unit	8,400	(10,099)	0	(10,099)	8,400	0				
Lornshill Academy - Floodlights	0	0	(151,178)	(151,178)	0	0				
Alloa Town Centre Regeneration: Speirs Centre	0	(92,847)	0	(92,847)	0	0				
Redwell	0	(121,905)	0	(121,905)	0	0				
Tillicoultry Asset Plan: Redevelop existing CAP/Library to housing	0	(3,982)	0	(3,982)	0	0				
Property Asset Management Improvements - Kelliebank	226,000	83,924	0	83,924	226,000	0				
Demolition of Alva Pool	150,000	674	0	674	150,000	0				
Heritage Centre Improvements	371,700	(7,339)	0	(7,339)	371,700	0				
Clearing of Claremont Site	120,000	0	0	0	0	(120,000)	Budget not required. Property Sold	(120,000)		(120,000)
Alloa Town Hall	72,960	1,400	0	1,400	72,960	0				
Football Pitch & Running Track	0	(19,500)	0	(19,500)	0	0				
TOTAL PROPERTY ASSET MGT	1,244,310	(169,673)	(151,178)	(320,851)	1,124,310					
Property Asset Management Plan Total	3,013,420	(119,981)	(151,178)	(271,159)	2,446,220	(567,200)		(150,000)	(417,200)	(567,200)
Roads Asset Management Plan										
Bridge Strengthening	96,000	0	0	0	96,000	0				
Flood Prevention	108,000	0	0	0	108,000	0				
Road & Footway Improvements (SRMCS), including town centres	1,601,000	186,582	0	186,582	1,601,000	0				
Accident Prevention, CWSS, Traffic Management Schemes	145,000	16,769	0	16,769	145,000	0	Planned works increased to £598K. Grants of £453K being received in 15/16.			
National Cycle Route	175,000	0	0	0	175,000	0				
Street Lighting	295,400	23,324	0	23,324	295,400	0				
Plugged in Places	0	8,633	0	8,633	0	0				
Integrating Rail to Alloa	0	0	(67,433)	(67,433)	0	0				
B9140 Realignment of Bends	614,600	7,559	0	7,559	614,600	0				

General Services Capital Programme Budget 2015/16	Annual Budget 2015/16	Actual Expenditure to 30/06/15	Actual Income to 30/06/15	Net Expenditure to 30/06/15	Projected Out- turn 31.03.16	Variance Projected v Budget	Comments	Savings in 15/16	C/Fwd to future years	Total underspend / overspend
Service / Project Name										
Roads Asset Management Plan Total	3,035,000	242,867	(67,433)	175,434	3,035,000	0				
Land Asset Management Plan						0				
Cemeteries Strategy	200,000	0	0	0	0	(200,000)	Preparatory works not completed. Land not ready for use until 16/17.		(200,000)	(200,000)
Keilarsbrae Skatepark	0	(3,083)	0	(3,083)	0	0				
Footpath, Mill Glen, Tillicoultry	300,000	0	0	0	300,000	0				
Wheeled/Litter Bins / Strategic Waste Fund	43,000	0	0	0	43,000	0				
Drainage	50,000	0	0	0	50,000	0				
Bowmar Area Enhancements	108,570	0	0	0	108,570	0				
Land Asset Management Plan Total	701,570	(3,083)	0	(3,083)	501,570	(200,000)		0	(200,000)	(200,000)
Fleet Asset Management Plan						0				
Vehicle Replacement Programme	1,071,000	0	(9,145)	(9,145)	1,071,000	0				
Fleet Asset Management Plan Total	1,071,000	0	(9,145)	(9,145)	1,071,000	0				
IT Asset Management Plan						0				
Additional IT funding for major core systems(Payroll	100,000	15,300	0	15,300	100,000	0				
Network Infrastructure	35,000	6,112	0	6,112	35,000	0				
Servers & Storage	35,000	42,939	0	42,939	35,000	0				
Security Systems	70,000	2,663	0	2,663	70,000	0				
Telephony (Provision of telephony services)	0	89	0	89	0	0				
Schools (maintenance & upgrade)	240,000	17,290	0	17,290	240,000	0				
Desktop Replacement Programme	30,000	2,364	0	2,364	30,000	0				
Software (replacements & upgrades)	60,000	990	0	990	60,000	0				
Business Continuity	30,000	4,090	0	4,090	30,000	0				
Contingency (essential replacement)	0	573	0	573	0	0				
Social Work Integrated System	145,000	0	0	0	145,000	0				
New Financial Ledger	500,000	10,102	0	10,102	250,000	(250,000)	Capital Project cost less than original estimate	(250,000)		(250,000)
Telecare	75,000	24,933	0	24,933	75,000	0				
IT Asset Management Plan Total	1,320,000	127,445	0	127,445	1,070,000	(250,000)		(250,000)	0	(250,000)
Total Capital Programme	9,895,040	304,191	(227,756)	76,436	8,777,840	(1,117,200)		(400,000)	(717,200)	(1,117,200)
General Capital Grant						0				
General Capital Grant	(6,411,400)	0	(1,602,849)	(1,602,849)	(6,411,400)	0				
Total Capital Programme	3,483,640	304,191	(1,830,605)	(1,526,413)	2,366,440	(1,117,200)		(400,000)	(717,200)	(1,117,200)

Housing Capital Programme 2015/16 Period to June 2015 update	15-16 Net Budget	Gross Expenditure to 30/06/15	Income to 30/06/15	Net Expenditure to 30/06/15	Projected Outturn 31.05.14	Variance Budget v Projected	Comment	Carry Forward to 2016-17
SCOTTISH HOUSING QUALITY STANDARD								
TACKLING SERIOUS DISREPAIR								
PRIMARY BUILDING ELEMENTS								
Structural Works	150,000	9,662	30	9,692	150,000	0	The testing and removal programmes this year in respect of Asbestos in Council Houses is at present anticipated to spend on budget. It may be that later on in the year we may be able to reduce this as the Capital Programme this year is reducing the spend on the Bathrooms.	0
SECONDARY BUILDING ELEMENTS								
Damp/Rot	244,500	9,679	0	9,679	244,500	0	Programme in place expected to spend to budget.	0
Roofs / Rainwater / External Walls	1,032,500	71,051	0	71,051	1,032,500	0	The new 2014-17 programme is now in place and started on 13th July. There is a four year programme planned starting in Tullibody and Sauchie.	0
Window & Doors - External Doors	521,700	0	0	0	521,700	0	Contract going through LHC. Pilot programme currently at procurement	0
ENERGY EFFICIENCY								
Full/Efficient Central Heating	2,397,000	525,813	0	525,813	2,397,000	0	The Bowmar CESP contract has now entered the Latent Defects stage. The Council may instruct the remedial action to be carried out and then take legal action to recover some or all of these costs. A decision has still to be taken to confirm this.	0
MODERN FACILITIES & SERVICES								
Kitchen Renewal	800,000	(2,366)	0	(2,366)	300,000	(500,000)	This programme has identified that there are a lot of refusals coming forward. It is proposed that some of this underspend is transferred to bathrooms to allow the PCU to pick up the Void bathrooms.	
Bathrooms	750,000	277,099	0	277,099	766,908	16,908	Bathroom replacement continuing Mitie on site. Looking to finish programme early in this financial year.	
HEALTHY, SAFE & SECURE								

Housing Capital Programme 2015/16 Period to June 2015 update	15-16 Net Budget	Gross Expenditure to 30/06/15	Income to 30/06/15	Net Expenditure to 30/06/15	Projected Outturn 31.05.14	Variance Budget v Projected	Comment	Carry Forward to 2016-17
Safe Electrical Systems/ CO Detectors	298,000	52,593	0	52,593	298,000	0	With the Testing contract last year being cancelled due to poor performance the Testing and Rewiring contract is now being run under one contractor.	0
Communal Areas (Environmentals)	433,000	132,805	0	132,805	433,000	0	Scotshield are now progressing with the main contract. The issue that still requires to be resolved is the engagement of the Private Tenants in the completion of the programme.	0
NON-SHS ELEMENTS PARTICULAR NEEDS HOUSING (CITC)								
Conversions & Upgradings	150,000	6,663	0	6,663	156,665	6,665	It has been agreed to transfer £30,000 from here to help fund the new build disabled bungalow at Redwell Place in Alloa.	0
Disabled Adaptations	50,000	11,748	0	11,748	50,000	0	PCU currently working on programme. This programme is operated on a demand led basis.	
Water Supply Pipe Replacement	0	0	0	0	0	0		0
Demolitions	114,600	0	0	0	114,600	0	The demolition at The Orchard will commence and complete shortly.	
Environmental & Footpath Improvement/Feasibility Work	732,000	62,471	0	62,471	732,000	0	Low expenditure at present but still expecting to spend budget at this stage.	0
	1,046,600	80,882	0	80,882	1,053,265	6,665		
Council New Build Housing (Transforming)								
Hallpark New Build	50,000	0	0	0	50,000	0	Project completed and handover now actioned with retention due in 2015-16.	
Fairfield New Build	1,255,000	0	0	0	1,255,000	0	The project has been delayed as a result of design requirements. Expected to be on site immediately with expenditure expected to be complete by the end of the financial year.	
Tillicoultry Community Centre Phase 1a	1,301,000	21,332	0	21,332	1,235,860	(65,140)	Contract now signed for the new build of the 21 properties for phases 1a & 1b. It is expected that there will be a saving on this project. Requested to vire underspend to OTSP to ensure that the Scottish Government Affordable Housing Supply Grant is maximised for Clackmannanshire.	
Tillicoultry Community Centre Phase 1b	306,000	0	0	0	228,760	(77,240)	This is part of the above project and the underspend may increase if we are able to claim more Government Grant than expected. Underspend requested to vire to OTSP as above.	

Housing Capital Programme 2015/16 Period to June 2015 update	15-16 Net Budget	Gross Expenditure to 30/06/15	Income to 30/06/15	Net Expenditure to 30/06/15	Projected Outturn 31.05.14	Variance Budget v Projected	Comment	Carry Forward to 2016-17
Tillicoultry Community Centre Phase 2	612,000	0	0	0	612,000	0	Kingdom will take this project forward rather than the Council. It has been requested that this budget be vired to OTSP in line with the underspend on Phase !.	
The Orchard	828,000	0	0	0	828,000	0		
Off The Shelf Purchase	54,000	66,361	(30,000)	36,361	56,500	2,500		
Off The Shelf Refurbishment	176,200	102,940	0	102,940	176,200	0		
Council New Build Housing (Transforming Communities)	4,582,200	190,633	(30,000)	160,633	4,442,320	(139,880)		
Other Costs / Housing Business Management System	110,400	7,500	0	7,500	7,500	(102,900)	Work undertaken by Northgate, Vanguard work now transferred to Revenue. Balance of underspend required to be carried forward to fund remaining workstreams.	39,900
TOTAL CAPITAL EXPENDITURE	12,365,900	1,355,352	(29,970)	1,325,382	11,646,693	(719,207)		39,900
SALE OF COUNCIL PROPERTY	(720,000)	(596)	(125,100)	(125,696)	(720,000)	0		
NET EXPENDITURE	11,645,900	1,354,756	(155,070)	1,199,686.07	10,926,693	(719,207)		

