
Report to Resources and Audit Committee

Date of Meeting: 3 December 2015

Subject: Council Financial Performance 2015/16

Report by: Acting Chief Accountant

1.0 Purpose

- 1.1 This paper provides an update on the actual financial performance of the Council to August 2015 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 £0.744m.
- 2.3. Progress on delivering 72% of the planned savings in the year.
- 2.4. The favourable outturn of £135k forecast on the Housing Revenue Account
- 2.5. The underspend in General Services capital of £2.030m of which £0.550m are savings in delivery of programme with remainder carried forward to 2016/17.
- 2.6. The underspend on HRA capital of £0.731m of which £0.659m 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 £0.744m 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 £1.344m. This is mainly due to an overspend in the Residential Schools budget which has been reported previously. 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) have now prepared a financial recovery plan for the service which sets out its planned actions for bringing expenditure back in line with budget.
- 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	£23.765m	(£503K)	The main reason for the underspend in Resources & Governance are the vacancies (£482k) across all service areas due to time taken to fill vacancies. Gas and Electricity costs (£132k) are also projecting a saving in line with current costs and usage projections. IT centralised maintenance contracts have been reviewed and are expected to overspend by £97k
Strategy and Customer Services	£6.750m	(£222k)	Underspend due to staff turnover and timing of recruitment (£256k). 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. Corporate training is expected to underspend (£56k) as we are now only funding legislative training or training that is already in place.

Service	Annual Budget	Projected 31.03.16 (under)/over	Commentary
Development & Environment Services	£11.624m	(£513k)	<p>Underspends attributable to:-</p> <p>Sustainability & Implementation, (£99k) reduction in professional fees associated with LDP.</p> <p>Clacks Works is projecting an underspend of (£58k) due to transfer of C-mee budget and reduced staffing costs.</p> <p>Waste management (£186k) related to staffing vacancies and waste disposal costs lower due to higher volumes of recyclate and less landfill.</p> <p>Streetcare (£118k) related to staffing vacancies and reduction in external maintenance work being carried out internally by Fleet.</p> <p>Roads and transportation is underspent by (£43k) due to staffing.</p> <p>The remaining underspend (£76k) is across various cost centres with no major variances reported.</p> <p>This is off-set by overspends in the following service areas :-</p> <p>Planning £15k & Building Standards £37k due to projected income being lower than budgeted.</p> <p>Economic Services, overspend £15k</p>
Social Services	£27.659m	£1.344K	<p>Overspends attributable to :-</p> <p>Residential Schools £1,369k overspend has increased from previously reported. The service are reviewing all placements in conjunction with the Educational Services.</p> <p>Elderly & Physical Disability Care Management £376k 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 staffing vacancies in Alloa Family Centre (£220k), the manager and depute manager posts are both vacant and are currently being covered by Early Years Team Leader.</p> <p>Management Support underspend (£86k) from staffing vacancies and CJS recharge.</p>

Service	Annual Budget	Projected 31.03.16 (under)/over	Commentary
Education	£35.711m	(£157k)	<p>Underspend attributable to:-</p> <p>Early years (£87k) due to vacancies which have been difficult to recruit, and less demand on relief budgets.</p> <p>Primary (£70k) related to employee costs mainly teachers, budgets still being finalised.</p> <p>ASN (£18k) related to additional placement income.</p> <p>Youth Services (£40k) due to part year vacancy and income from staff working on Opportunities for All projects.</p> <p>This is partially off-set by the following overspends:- Service Management £37k, due to employees being seconded to school estate strategy, and ICT review.</p> <p>Sports Development £33k due to provision transferring to Leisure and budget being split in line with prior year overspend.</p>
Housing	£3.131m	(£187K)	<p>Underspend mainly attributable to rent rebates and rent allowances (£227k) 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 (£114k).</p> <p>This is partially offset by an overspend in Homeless Accommodation £179k. Budget originally based on roll over figures, and a more accurate picture of costs is emerging due to the work carried out in the Service this year.</p>
Corporate Adjustments	£1.380m	(£363K)	<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 (£364k) 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.</p>
Non Distributed Costs	£1.235	£2	<p>Annual pension costs (additional years) outturned on budget. VS saving will be achieved. In the year to date £234k realised.</p>
Total	£111.255m	(£0.599m)	

4.6 Appendix A also highlights a number of non-service expenditure and income areas of the Council budget (not detailed in Table 1). Currently all areas are expected to be on budget, with the exception of recharges to non general fund services which is reporting a saving of £144k.

- 4.7 The 2015/16 budget incorporated approved savings of £3.018m. At this point in the year we are able to report that 72% 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	499	367	416	Shortfall in saving achieved due to FM of which £50k will not be realised due to additional work required to facilitate moves
Strategy and Customer	226	226	226	All savings have been implemented.
Development & Environment	714	427	642	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	225	183	183	Work is ongoing to achieve approved saving.
Education	302	158	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	425	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	2,180	2800	

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 £5.038m which is £135k greater than budgeted.
- 5.2 Staffing costs are recording an underspend of £218k, due to vacancies which are currently being reviewed in line with the structure. There is also a saving on loans charges £49k after review of previous years charges. Tenancy Overheads is projecting a saving of £255k related to reduction in voids, bad debt provision and insurance charges. This underspend is offset by additional costs for central support and supplies & services £95k, Vanguard £63k, general maintenance from Property contracts £61k, and a reduction in rental income £ 173k 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 has increased by £75k to £9.970m as approved by Council in October 2015 for the footpath at Mill Glen.
- 6.3 The Capital Investment Group is reviewing base line budgets for 2016-17 and is preparing capital bids as part of the budget process.
- 6.4 Overall, the General Services capital programme is expected to record an underspend of £2.030m against the revised gross budget, of the underspend £1.480m 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 Communities	(100)	No spend in 2015/16 project to be aligned to MCB project. Will be carried forward.
3-12 School Development	(106)	Programming of work has been realigned to 2016/17 in line with the School Estate Management Plan agreed with Education. Will be carried forward.
Cemeteries Strategy	(200)	Land won't be ready for use until 2016/17. Will be carried forward.
Footpath Mill Glen, Tillicoultry	(275)	Works to commence March 2016 and be completed during financial year 2016-17
Children's Residential unit	(200)	
Vehicle Replacement Programme	(489)	Programme profiled in line with current service restructuring
Financial Ledger System	(233)	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.
- 6.6 Overall, the HRA capital programme is projecting an underspend of £0.731m. Of this £72k will be required to be carried forward. £734k has also been approved by Council on 22nd October 2015 to be vired from the HRA Capital programme to Off the Shelf Purchases. This is 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 approved by Council on 22 nd October 2015 to be vired to Capital Bathroom Renewals.
New Build Tillicoultry Community Centre Phase 1a and 1b	(142)	Contract now in place and savings expected.
Housing Business Management System	(99)	Underspend in line with work required in the year. £36k of this will be carried forward.

7.0 Conclusions

- 7.1 General Services revenue spend is anticipated to record an underspend of £0.744m.
- 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 £135k.
- 7.4 The current review of the capital programme indicates that underspends (and savings) of £2.030m 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 £0.731m 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	<input type="checkbox"/>
Our communities are more cohesive and inclusive	<input type="checkbox"/>
People are better skilled, trained and ready for learning and employment	<input type="checkbox"/>
Our communities are safer	<input type="checkbox"/>
Vulnerable people and families are supported	<input type="checkbox"/>
Substance misuse and its effects are reduced	<input type="checkbox"/>
Health is improving and health inequalities are reducing	<input type="checkbox"/>
The environment is protected and enhanced for all	<input type="checkbox"/>
The Council is effective, efficient and recognised for excellence	<input checked="" type="checkbox"/>

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

12.0 Equalities Impact

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

13.0 Legality

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

14.0 Appendices

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

Appendix A Council summary of expenditure

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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Lindsay Sim	Acting Chief Accountant	2078

Approved by

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

	Annual Budget 2015/16	Outturn to March 16	Variance Budget v Outturn
Service			
Resources & Governance	23,765	23,262	(503)
Strategy & Customer Services	6,750	6,528	(222)
	30,514	29,789	(725)
less Allocated to Non General Fund	(1,544)	(1,688)	(144)
	28,970	28,101	(869)
			0
Social Policy	27,659	29,002	1,344
Education	35,711	35,554	(157)
Housing	3,131	2,944	(187)
Development & Environmental Services	11,624	11,111	(513)
Corporate Adjustments	1,380	1,017	(363)
Misc Services - Non Distributed Costs	1,235	1,237	2
Service Expenditure	109,710	108,966	(744)
Add Requisitions from Joint Boards			
Central Scotland Valuation	351	351	0
	110,061	109,317	(744)
Add / (Deduct)			
Interest on Revenue Balances	(52)	(52)	0
Loan Charges	9,401	9,401	0
Contribution to Bad Debt Provision	200	200	0
	119,610	118,866	(744)
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	(311)	(311)	0
	(119,611)	(119,611)	0
Projected (Surplus) / Shortfall	(0)	(744)	(744)

HRA Budget v Outturn**As at August 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	-5,038	-135
Private Contractors -Small underspend anticipated.	355	331	-24
Void Houses - Small underspend after stopping of Decoration Allowance and PCU now carrying out the work. Net cost of PCU included against here on a pro rata basis.	1,313	1,310	-3
General Maintenance - After including net cost of Property Contracts overspend of £141k on a pro rata basis to budget. Income in respect of repairs help offset this.	2,338	2,399	61
Cyclical Maintenance - Share of Property Contracts net overspend of £141k.	740	762	22
Property Factors -Income now generated charging for common repairs	0	-22	-22
Gas Contract - Share of Property Contracts net overspend of £141k	481	495	14
Minor SW Repairs - Share of Property Contracts of overspend of £141k	43	44	1
Service Manager - Increased costs for Central Support from that included in original budget and overspend on Supplies & Services	1,336	1,432	95
Tenancy & Estate Management - Saving within Staffing as a result of job share and Staff Training costs lower than budget.	778	731	-47

Housing Business Management - Current staff vacancies that are being reviewed as part of restructure (£55k). The costs of Vanguard of £63k are included here whereas the original budget was included as Capital.	323	330	8
Housing Options - Postholder taken Voluntary Severance post not filled.	458	434	-24
HRA General Staff - Rates Refund for previous years processed.	229	217	-12
Housing Investment Team - Current staff vacancies that are being reviewed as part of restructure	359	267	-92
Investments Team - Small underspend on cost transfer from other Service	32	22	-10
Community Engagement	49	49	0
Housing Capital - 2015-16 costs take account of Principal and Interest overcharged in 2014-15.	3,101	3,052	-49
Tenancy Overheads - Now predicting an underspend on Void Rent Loss of £91k as levels of Voids have reduced. An underspend of £75k in respect of the contribution to bad debts is also predicted. Since the June Outturn it has been confirmed that the Insurance charge in respect of Properties will be £88k less as there is no requirement to contribute to the Insurance Fund this year.	943	688	-255
Garden Aid - Overspend predicted on current costs this year.	96	100	4
Special Uplifts - Overspend predicted on current costs this year.	110	129	19
Pest Control - Overspend predicted on current costs this year.	13	19	7
Rents - Delay in the New Build programme from that included in the Business Plan has resulted in shortfall.	-17,999	-17,827	173
	-4,903	-5,038	-135

General Services Capital Programme Budget 2015/16	Annual Budget 2015/16	Actual Expenditure to 31/08/15	Actual Income to 31/08/15	Net Expenditure to 31/08/15	Projected Out- turn 31.03.16	Variance Projected v Actual	Comments	Savings in 15/16	C/Fwd to future years	Total underspend / overspend to 31.3.16
Service / Project Name APPENDIX C										
Corporate Asset Management Plan										
Towns Centre Initiative Tillicoultry	20,000	0	0		20,000	0	Preparatory Works in 15/16 only			
Village / Town Centre Initiative (Phase 1: Sauchie)	114,100	15,663	0	15,663	80,000	(34,100)	Cost of final works less than original budget.	(34,100)		(34,100)
Village and Small Towns Initiative Phase 2(Tullibody)	334,950	9,116	0	9,116	239,950	(95,000)	Due to delay in housing approval for contribution from Private Sector Housing Grant, works will continue into 2016/17.		(95,000)	(95,000)
Safer Routes To Communities	100,000	0	0	0	0	(100,000)	No spend in 15/16. To be aligned with the Making Clackmannanshire Better Project.		(100,000)	(100,000)
Street Lighting Improvements	40,000	0	0	0	40,000	0	Committed spend for finalisation of Sauchie Streetlighting Project in 15/16			
Tullibody - Install Table at TronCourt	20,000	0	0	0	0	(20,000)	No spend in 15/16. To be aligned with the Making Clackmannanshire Better Project.		(20,000)	(20,000)
Parks, Play Areas & Open Spaces	50,000	0	0	0	50,000	0	Budget fully committed in 15/16			
Community Grants	75,000	17,550	0	17,550	50,000	(25,000)	Due to current uptake it is anticipated that the full allocation will not be committed in 2015/16	(25,000)		(25,000)
Corporate Asset Management Plan Total	754,050	42,330	0	42,330	479,950	(274,100)		(59,100)	(215,000)	(274,100)
Property Asset Management Plan										
						0				
3-12 School Development										
Nursery Upgrades 2014/15		0	0	0	0	0				
Primary Upgrades 2014/15	20,860	(640)	0	(640)	20,860	0				
Fire Safety Works	200,000	33,381	0	33,381	200,000	0				
3-12 Estate Additional Classrooms	33,000	2,132	0	2,132	33,000	0				
3-12 Estate Asbestos Removal	65,000	5,821	0	5,821	65,000	0				
	318,860	40,694	0	40,694	318,860	0				
3-12 SCHOOL DEVELOPMENT	1,298,190	65,651	0	65,651	1,191,990	(106,200)	From detailed Feasibility and Surveys, it has been agreed with education to move specific works to 2016/17 with a view of a full detailed plan being prepared to undertake a complete major project while schools are occupied. Works have been re-prioritised in 15/16.		(106,200)	(106,200)
2YR OLD SCHOOL DEVELOPMENT	440,920	35,297	0	35,297	440,920	0				
ADDITIONAL 3-4 YRS	30,000	4,988	0	4,988	0	(30,000)	Adaptations previously planned no longer required. Spend to date will be funded from capital rebate from HUB for Redwell of £5K	(30,000)		(30,000)
Free School Meals Equipment	45,250	2,185	0	2,185	45,250	0				
Childrens Residential Unit	250,000	0	0	0	50,000	(200,000)	Surveys and architects fees only in 15/16. Options appraisal currently being undertaken for presentation to council.		(200,000)	(200,000)
Alva Autism Unit	8,400	(7,666)	0	(7,666)	8,400	0	Retention to be paid.			
Lornshill Academy - Floodlights	0	0	(151,178)	(151,178)	0	0	Discussions with Sport Scotland ongoing to establish if funding can be used for another purpose if decision from Education committee is that this does not align with council priorities. Any unspent grant will have to be repaid.			
Alloa Town Centre Regeneration: Speirs Centre	0	(89,102)	0	(89,102)	0	0	Final Retention to be paid.			
Redwell	0	(28,269)	0	(28,269)	0	0	Final Retention to be paid.			
Tillicoultry Asset Plan: Redevelop existing CAP/Library to housing	0	(3,362)	0	(3,362)	0	0	Final Retention to be paid.			
Property Asset Management Improvements - Kelliebank	226,000	85,323	0	85,323	226,000	0				
Demolition of Alva Pool	150,000	12,500	0	12,500	150,000	0	Currently out to tender. To be completed by Jan 16.			
Heritage Centre Improvements	371,700	(4,179)	0	(4,179)	371,700	0	This is planned to be completed by March 16. Works completed is dependant on weather and costs from tenders received.			
Clearing of Claremont Site	83,000	0	0	0	0	(83,000)	Budget not required. Property Sold.	(83,000)		(83,000)
Kilncraigs Reception	37,000				37,000	0				
Alloa Town Hall	72,960	34,675	0	34,675	72,960	0	Heating works to be completed in 15/16			
Football Pitch & Running Track	0	(19,500)	0	(19,500)	0	0	Final account in dispute with contractor.			
TOTAL PROPERTY ASSET MGT	1,244,310	(17,395)	(151,178)	(168,573)	961,310					
						0				
Property Asset Management Plan Total	3,013,420	88,541	(151,178)	(62,637)	2,594,220	(419,200)		(113,000)	(306,200)	(419,200)
						0				

General Services Capital Programme Budget 2015/16	Annual Budget 2015/16	Actual Expenditure to 31/08/15	Actual Income to 31/08/15	Net Expenditure to 31/08/15	Projected Out- turn 31.03.16	Variance Projected v Actual	Comments	Savings in 15/16	C/Fwd to future years	Total underspend / overspend to 31.3.16
Service / Project Name APPENDIX C										
Roads Asset Management Plan						0				
Bridge Strengthening	96,000	0	0	0	96,000	0	Working in Partnership with Railways England for transference of Marchglen Railway Bridge to Council Ownership. Ongoing discussions to agree split of costs for upgrade before this is completed. Possibility of carry forward of £50K to 16/17. New retentions at Menstrie committed £46K			
Flood Prevention	108,000	0	0	0	108,000	0	Working in partnership with Scottish Water for 50/50 split of cost for works at Dollar £100K. New Culvert at Lomshill £30K. Other Culvert Works £28K.			
Road & Footway Improvements (SRMCS), including town centres	1,601,000	979,937	0	979,937	1,601,000	0	Fully Committed in 15/16			
Accident Prevention, CWSS, Traffic Management Schemes, National Cycle Routes	320,000	87,923	0	87,923	320,000	0	Planned works increased to £773K. Grants of £453K being received in 15/16.			
Street Lighting	295,400	23,324	0	23,324	295,400	0	Schemes prioritised for column replacements.			
Plugged in Places		42,526	0	42,526	0	0	This project is fully grant funded			
B9140 Realignment of Bends	614,600	18,149	0	18,149	614,600	0	Works Underway . Project will be completed in 15/16			
Roads Asset Management Plan Total	3,035,000	1,151,859	0	1,151,859	3,035,000	0				
Land Asset Management Plan						0				
Cemeteries Strategy	200,000	0	0	0	0	(200,000)	Preparatory works not yet completed by developer. Land not ready for use until 16/17.		(200,000)	(200,000)
Keilarsbrae Skatepark	0	(3,083)	0	(3,083)	0	0	Retention only.			
Footpath, Mill Glen, Tillicoultry	375,000	73,000	0	73,000	100,000	(275,000)	Works to commence in March 2016 over a 3 month period as agreed at Council on 22nd October 2015.		(275,000)	(275,000)
Wheeled/Litter Bins / Strategic Waste Fund	43,000	0	0	0	43,000	0	Fully Committed in 15/16			
Drainage	50,000	0	0	0	25,000	(25,000)	Drainage works reprofiled in line with the Making Clackmannanshire Better Programme.	(25,000)		(25,000)
Bowmar Area Enhancements	108,570	700	0	700	108,570	0	Alloa Skate Park will be completed by December. Full cost is 50% grant funded.			
Land Asset Management Plan Total	776,570	70,617	0	70,617	276,570	(500,000)		(25,000)	(475,000)	(500,000)
Fleet Asset Management Plan						0				
Vehicle Replacement Programme	1,071,000	0	(15,245)	(15,245)	582,500	(488,500)	Fleet programme reprofiled to meet needs of services in line with current service restructuring.	(155,000)	(333,500)	(488,500)
Fleet Asset Management Plan Total	1,071,000	0	(15,245)	(15,245)	582,500	(488,500)		(155,000)	(333,500)	(488,500)
IT Asset Management Plan						0				
Additional IT funding for major core systems(Payroll)	100,000	30,540	0	30,540	100,000	0				
Network Infrastructure	35,000	15,451	0	15,451	35,000	0				
Servers & Storage	35,000	34,512	0	34,512	35,000	0				
Security Systems	70,000	2,663	0	2,663	70,000	0				
Schools (maintenance & upgrade)	240,000	52,557	0	52,557	240,000	0				
Desktop Replacement Programme	30,000	3,033	0	3,033	30,000	0				
Software (replacements & upgrades)	60,000	1,447	0	1,447	60,000	0				
Business Continuity	30,000	19,164	0	19,164	30,000	0				
Social Work Integrated System	145,000	0	0	0	30,000	(115,000)	Data migration on hold, awaiting formal decision on future of the project.		(115,000)	(115,000)
New Financial Ledger	500,000	21,125	0	21,125	267,000	(233,000)	Capital Project cost less than original estimate	(198,000)	(35,000)	(233,000)
Telecare	75,000	24,933	0	24,933	75,000	0				
IT Asset Management Plan Total	1,320,000	205,424	0	205,424	972,000	(348,000)		(198,000)	(150,000)	(348,000)
Total Capital Programme	9,970,040	1,558,771	(166,423)	1,392,348	7,940,240	(2,029,800)		(550,100)	(1,479,700)	(2,029,800)
General Capital Grant						0				
General Capital Grant	(6,411,400)	0	(2,671,415)	(2,671,415)	(6,411,400)	0				
Total Capital Programme	3,558,640	1,558,771	(2,837,838)	(1,279,067)	1,528,840	(2,029,800)		(550,100)	(1,479,700)	(2,029,800)

General Services Capital Programme Budget 2015/16	Annual Budget 2015/16	Actual Expenditure to 31/08/15	Actual Income to 31/08/15	Net Expenditure to 31/08/15	Projected Out- turn 31.03.16	Variance Projected v Actual	Comments	Savings in 15/16	C/Fwd to future years	Total underspend / overspend to 31.3.16
Service / Project Name APPENDIX C										
Corporate Asset Management Plan										
Towns Centre Initiative Tillicoultry	20,000	0	0		20,000	0	Preparatory Works in 15/16 only			
Village / Town Centre Initiative (Phase 1: Sauchie)	114,100	15,663	0	15,663	80,000	(34,100)	Cost of final works less than original budget.	(34,100)		(34,100)
Village and Small Towns Initiative Phase 2(Tullibody)	334,950	9,116	0	9,116	239,950	(95,000)	Due to delay in housing approval for contribution from Private Sector Housing Grant, works will continue into 2016/17.		(95,000)	(95,000)
Safer Routes To Communities	100,000	0	0	0	0	(100,000)	No spend in 15/16. To be aligned with the Making Clackmannanshire Better Project.		(100,000)	(100,000)
Street Lighting Improvements	40,000	0	0	0	40,000	0	Committed spend for finalisation of Sauchie Streetlighting Project in 15/16			
Tullibody - Install Table at TronCourt	20,000	0	0	0	0	(20,000)	No spend in 15/16. To be aligned with the Making Clackmannanshire Better Project.		(20,000)	(20,000)
Parks, Play Areas & Open Spaces	50,000	0	0	0	50,000	0	Budget fully committed in 15/16			
Community Grants	75,000	17,550	0	17,550	50,000	(25,000)	Due to current uptake it is anticipated that the full allocation will not be committed in 2015/16	(25,000)		(25,000)
Corporate Asset Management Plan Total	754,050	42,330	0	42,330	479,950	(274,100)		(59,100)	(215,000)	(274,100)
Property Asset Management Plan										
						0				
3-12 School Development										
Nursery Upgrades 2014/15		0	0	0	0	0				
Primary Upgrades 2014/15	20,860	(640)	0	(640)	20,860	0				
Fire Safety Works	200,000	33,381	0	33,381	200,000	0				
3-12 Estate Additional Classrooms	33,000	2,132	0	2,132	33,000	0				
3-12 Estate Asbestos Removal	65,000	5,821	0	5,821	65,000	0				
	318,860	40,694	0	40,694	318,860	0				
3-12 SCHOOL DEVELOPMENT	1,298,190	65,651	0	65,651	1,191,990	(106,200)	From detailed Feasibility and Surveys, it has been agreed with education to move specific works to 2016/17 with a view of a full detailed plan being prepared to undertake a complete major project while schools are occupied. Works have been re-prioritised in 15/16.		(106,200)	(106,200)
2YR OLD SCHOOL DEVELOPMENT	440,920	35,297	0	35,297	440,920	0				
ADDITIONAL 3-4 YRS	30,000	4,988	0	4,988	0	(30,000)	Adaptations previously planned no longer required. Spend to date will be funded from capital rebate from HUB for Redwell of £5K	(30,000)		(30,000)
Free School Meals Equipment	45,250	2,185	0	2,185	45,250	0				
Childrens Residential Unit	250,000	0	0	0	50,000	(200,000)	Surveys and architects fees only in 15/16. Options appraisal currently being undertaken for presentation to council.		(200,000)	(200,000)
Alva Autism Unit	8,400	(7,666)	0	(7,666)	8,400	0	Retention to be paid.			
Lornshill Academy - Floodlights	0	0	(151,178)	(151,178)	0	0	Discussions with Sport Scotland ongoing to establish if funding can be used for another purpose if decision from Education committee is that this does not align with council priorities. Any unspent grant will have to be repaid.			
Alloa Town Centre Regeneration: Speirs Centre	0	(89,102)	0	(89,102)	0	0	Final Retention to be paid.			
Redwell	0	(28,269)	0	(28,269)	0	0	Final Retention to be paid.			
Tillicoultry Asset Plan: Redevelop existing CAP/Library to housing	0	(3,362)	0	(3,362)	0	0	Final Retention to be paid.			
Property Asset Management Improvements - Kelliebank	226,000	85,323	0	85,323	226,000	0				
Demolition of Alva Pool	150,000	12,500	0	12,500	150,000	0	Currently out to tender. To be completed by Jan 16.			
Heritage Centre Improvements	371,700	(4,179)	0	(4,179)	371,700	0	This is planned to be completed by March 16. Works completed is dependant on weather and costs from tenders received.			
Clearing of Claremont Site	83,000	0	0	0	0	(83,000)	Budget not required. Property Sold.	(83,000)		(83,000)
Kilncraigs Reception	37,000				37,000	0				
Alloa Town Hall	72,960	34,675	0	34,675	72,960	0	Heating works to be completed in 15/16			
Football Pitch & Running Track	0	(19,500)	0	(19,500)	0	0	Final account in dispute with contractor.			
TOTAL PROPERTY ASSET MGT	1,244,310	(17,395)	(151,178)	(168,573)	961,310					
						0				
Property Asset Management Plan Total	3,013,420	88,541	(151,178)	(62,637)	2,594,220	(419,200)		(113,000)	(306,200)	(419,200)
						0				

General Services Capital Programme Budget 2015/16	Annual Budget 2015/16	Actual Expenditure to 31/08/15	Actual Income to 31/08/15	Net Expenditure to 31/08/15	Projected Out- turn 31.03.16	Variance Projected v Actual	Comments	Savings in 15/16	C/Fwd to future years	Total underspend / overspend to 31.3.16
Service / Project Name APPENDIX C										
Roads Asset Management Plan						0				
Bridge Strengthening	96,000	0	0	0	96,000	0	Working in Partnership with Railways England for transference of Marchglen Railway Bridge to Council Ownership. Ongoing discussions to agree split of costs for upgrade before this is completed. Possibility of carry forward of £50K to 16/17. New retentions at Menstrie committed £46K			
Flood Prevention	108,000	0	0	0	108,000	0	Working in partnership with Scottish Water for 50/50 split of cost for works at Dollar £100K. New Culvert at Lomshill £30K. Other Culvert Works £28K.			
Road & Footway Improvements (SRMCS), including town centres	1,601,000	979,937	0	979,937	1,601,000	0	Fully Committed in 15/16			
Accident Prevention, CWSS, Traffic Management Schemes, National Cycle Routes	320,000	87,923	0	87,923	320,000	0	Planned works increased to £773K. Grants of £453K being received in 15/16.			
Street Lighting	295,400	23,324	0	23,324	295,400	0	Schemes prioritised for column replacements.			
Plugged in Places		42,526	0	42,526	0	0	This project is fully grant funded			
B9140 Realignment of Bends	614,600	18,149	0	18,149	614,600	0	Works Underway . Project will be completed in 15/16			
Roads Asset Management Plan Total	3,035,000	1,151,859	0	1,151,859	3,035,000	0				
Land Asset Management Plan						0				
Cemeteries Strategy	200,000	0	0	0	0	(200,000)	Preparatory works not yet completed by developer. Land not ready for use until 16/17.		(200,000)	(200,000)
Keilarsbrae Skatepark	0	(3,083)	0	(3,083)	0	0	Retention only.			
Footpath, Mill Glen, Tillicoultry	375,000	73,000	0	73,000	100,000	(275,000)	Works to commence in March 2016 over a 3 month period as agreed at Council on 22nd October 2015.		(275,000)	(275,000)
Wheeled/Litter Bins / Strategic Waste Fund	43,000	0	0	0	43,000	0	Fully Committed in 15/16			
Drainage	50,000	0	0	0	25,000	(25,000)	Drainage works reprofiled in line with the Making Clackmannanshire Better Programme.	(25,000)		(25,000)
Bowmar Area Enhancements	108,570	700	0	700	108,570	0	Alloa Skate Park will be completed by December. Full cost is 50% grant funded.			
Land Asset Management Plan Total	776,570	70,617	0	70,617	276,570	(500,000)		(25,000)	(475,000)	(500,000)
Fleet Asset Management Plan						0				
Vehicle Replacement Programme	1,071,000	0	(15,245)	(15,245)	582,500	(488,500)	Fleet programme reprofiled to meet needs of services in line with current service restructuring.	(155,000)	(333,500)	(488,500)
Fleet Asset Management Plan Total	1,071,000	0	(15,245)	(15,245)	582,500	(488,500)		(155,000)	(333,500)	(488,500)
IT Asset Management Plan						0				
Additional IT funding for major core systems(Payroll)	100,000	30,540	0	30,540	100,000	0				
Network Infrastructure	35,000	15,451	0	15,451	35,000	0				
Servers & Storage	35,000	34,512	0	34,512	35,000	0				
Security Systems	70,000	2,663	0	2,663	70,000	0				
Schools (maintenance & upgrade)	240,000	52,557	0	52,557	240,000	0				
Desktop Replacement Programme	30,000	3,033	0	3,033	30,000	0				
Software (replacements & upgrades)	60,000	1,447	0	1,447	60,000	0				
Business Continuity	30,000	19,164	0	19,164	30,000	0				
Social Work Integrated System	145,000	0	0	0	30,000	(115,000)	Data migration on hold, awaiting formal decision on future of the project.		(115,000)	(115,000)
New Financial Ledger	500,000	21,125	0	21,125	267,000	(233,000)	Capital Project cost less than original estimate	(198,000)	(35,000)	(233,000)
Telecare	75,000	24,933	0	24,933	75,000	0				
IT Asset Management Plan Total	1,320,000	205,424	0	205,424	972,000	(348,000)		(198,000)	(150,000)	(348,000)
Total Capital Programme	9,970,040	1,558,771	(166,423)	1,392,348	7,940,240	(2,029,800)		(550,100)	(1,479,700)	(2,029,800)
General Capital Grant						0				
General Capital Grant	(6,411,400)	0	(2,671,415)	(2,671,415)	(6,411,400)	0				
Total Capital Programme	3,558,640	1,558,771	(2,837,838)	(1,279,067)	1,528,840	(2,029,800)		(550,100)	(1,479,700)	(2,029,800)

Housing Capital Programme 2015/16 to 2019/20: Period to Aug 2015 update	15-16 Net Budget	Gross Expenditure to 31/08/15	Income to 31/08/15	Net Expenditure to 31/08/15	Projected Outturn 31/03/16	Variance Budget v Projected	Comment	APPENDIX D Carry Forward to 2016-17
SCOTTISH HOUSING QUALITY STANDARD								
TACKLING SERIOUS DISREPAIR								
PRIMARY BUILDING ELEMENTS							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.	
Structural Works	150,000	17,659	30	17,689	150,000	0		0
SECONDARY BUILDING ELEMENTS								
Damp/Rot	244,500	25,238	0	25,238	244,500	0	The contract is in place to respond to any reactive work required. It may be the case that later in the year this budget may be underspent if the work has not been identified.	0
Roofs / Rainwater / External Walls	1,032,500	99,414	0	99,414	1,023,550	(8,950)	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	Contractor on site 21/9/15. Tender back at £386k possible underpend. Holding back on reporting underspend as first Window Replacement managed by team and unsure what difficulties may be encountered.	0
ENERGY EFFICIENCY								
Full/Efficient Central Heating	2,397,000	882,789	(28,675)	854,114	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. Council have approved £100k of this underspend to be transferred to bathrooms to allow the PCU to pick up the Void bathrooms.	
Bathrooms	750,000	706,595	0	706,595	766,908	16,908	Bathroom replacement continuing Mite on site. Looking to finish programme early in this financial year.	
HEALTHY, SAFE & SECURE								

Safe Electrical Systems/ CO Detectors	298,000	54,169	0	54,169	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	183,999	0	183,999	433,000	0	Scotshield are now progressing with the main contract. Grants from the Private Sector Service are now being transferred in respect of the work carried out for Private tenants.	0
NON-SHS ELEMENTS								
PARTICULAR NEEDS HOUSING (CITC)								
Conversions & Upgradings	150,000	6,663	0	6,663	150,000	0	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		
Demolitions	114,600	3,636	0	3,636	114,600	0	The demolition at The Orchard will commence and complete shortly. There is a possibility that this may underspend depending on the contingencies.	
Environmental & Footpath Improvement/Feasibility Work	732,000	79,147	0	79,147	732,000	0	Low expenditure at present but still expecting to spend budget at this stage.	0
	1,046,600	101,194	0	101,194	1,046,600	0		
Council New Build Housing (Transforming Communities)								
Hallpark New Build	50,000	3,655	0	3,655	50,000	0	Project completed and handover now actioned with retention due in 2015-16 once latent defects have been sorted.	
Fairfield New Build	1,255,000	12,200	0	12,200	1,255,000	0	The project has been delayed as a result of design requirements. On site now with expenditure expected to be complete by the end of the financial year. There may be a small extension into next year which would require any underspend to be carried forward into next 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. Expenditure through the ledger in September.	
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.	
Tillicoultry Community Centre Phase 2	612,000	0	0	0	612,000	0	There is a possibility that Kingdom may take this project forward rather than the Council. This budget has been requested to be vired to OTSP to allow Clackmannanshire to maximise the Government grant it can claim this year.	
The Orchard	828,000	0	0	0	828,000	0	This project is on hold pending the outcome of the discussion regarding new school provision in Tullibody.	0
Off The Shelf Purchase	54,000	86,307	(30,000)	56,307	56,500	2,500		
Off The Shelf Refurbishment	176,200	146,939	0	146,939	176,200	0		

Council New Build Housing (Transforming Communities)	4,582,200	270,433	(30,000)	240,433	4,442,320	(139,880)	
Other Costs / Housing Business Management System	110,400	11,500	0	11,500	11,500	(98,900)	Work undertaken by Northgate, Vanguard work now transferred to Revenue. Balance of underspend required to be carried forward to fund remaining workstreams.
TOTAL CAPITAL EXPENDITURE	12,365,900	2,350,626	(58,645)	2,291,981	11,635,078	(730,822)	35,900
SALE OF COUNCIL PROPERTY	(720,000)	683	(449,620)	(448,937)	(720,000)	0	If Income continues to come in at current level. Could be over budget and reduce overall borrowing requirement.
NET EXPENDITURE	11,645,900	2,351,309	(508,265)	1,843,043.61	10,915,078	(730,822)	71,800

