
Report to Audit and Finance Committee

Date of Meeting: 15 September 2016

Subject: Council Financial Performance 2015/16 – March Outturn

Report by: Chief Accountant

1.0 Purpose

- 1.1 This paper provides an update on the financial performance of the Council in respect of both revenue and capital spend for the last quarter of financial year 2015/16.

2.0 Recommendations

- 2.1. The Committee is asked to note:

2.1.1 The draft general fund revenue underspend for the year of £4.227m

2.1.2 Progress on delivering 88.5% of the planned savings in the year.

2.1.3 The favourable outturn of £0.411m on the Housing Revenue Account

2.1.4 The underspend in General Services capital of £3.860m of which £0.555m are savings in delivery of programme with remainder carried forward to 2016/17.

2.1.5 The underspend on HRA capital of £6.390m of which £3.612m are savings 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 in place. Given that this report consolidates all of the detailed service financial data, it is intended that the Audit and Finance Committee focuses on the corporate financial position.

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

4.0 General Fund Revenue

- 4.1 Appendix A to this paper sets out the actual spend for each service area.
- 4.2 Overall the Council's net expenditure this year recorded an underspend of £4.227m for the year ended 31st March 2016. This is an additional underspend of £2.378m since last reported. This movement is made up of: Housing (£764k) which is primarily due to an increase in the grant received from DWP for Rent Rebates, Social Services (£534k), (£468k) of which is the allocation for Adult demographic growth for Care at Home and Residential Services and Development and Environment Services (£614k) due to CSBP and staffing underspends.
- 4.3 Although the overall Council position is favourable there is an overspend in Social Services of £1.149m. This is mainly due to an overspend in the Residential Schools budget of £1.515m.
- 4.4 The reported service underspend does not reflect any amounts that may be earmarked for carry forward into 16/17.
- 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	Actual 31.03.16 (under)/over	Commentary
Resources & Governance	£23.448m	(£1.352m)	<p>The projected underspend has increased by £263k from (£1.089m) to (£1.352m) since January 2016 outturns. A further payroll saving in Accountancy & Governance, a reduction in the IT Support contracts overspend, and underspend in Schools PPP contract and additional underspends in Catering.</p> <p>The main contributors to the underspend are:</p> <p>The further savings in Accountancy of (£138k) are due to delay in the appointment of some senior accounting staff – Corporate Accounting Team leader, Corporate Accountant, Management Accountant and the Chief Accountant post was also vacant for three months.</p> <p>The savings of (£152k) in IT are due to resignation of a system co-ordinator staff on long term sick pay now on half pay, and some staff with full year budgets now working part time.</p> <p>Governance savings of (£84k). These savings are also largely associated with staffing; One member of HR staff on</p>

Service	Annual Budget	Actual 31.03.16 (under)/over	Commentary
			<p>reduced hours, maternity pay etc.</p> <p>Leisure (£94k) due to savings in Facilities Management costs for Common Good – Alloa Town Hall. Underspend also associated with Gartmorn closure.</p> <p>Catering (£473k) savings due to efficiencies in staffing and procurement, school meals performance better than expected, additional income through Scotland Excel rebates, milk subsidy and external business.</p> <p>These savings are reduced by overspends:</p> <p>IT – Supplies and Services small overspend of £16k due to legal fees re: Scott Sheridan recovery</p> <p>Governance – HR professional fees for legal fee settlement agreements for staff who left through voluntary severance £10k and £27k payment to contractors in respect of working on wellbeing, employee referrals, and disclosure costs.</p> <p>Asset Management £55k income shortfall in Rents, Design Fees & Other Council Accounts.</p>
Strategy and Customer Services	£6.568m	(£0.442m)	<p>The underspend has increased by £111k since the January outturn to £442k.</p> <p>The main contributors to this underspend being:</p> <p>Payroll costs (£184k) – staff turnover & vacant posts made up by Business Support (£51k), Performance & Strategy (£77k), Customer Services & Libraries (£31k), Member Services (£12k) and Leisure (£13k).</p> <p>Corporate Training (£100k) – actual expenditure was £229k against the budget of £329k.</p> <p>Customer Services & Libraries achieved a surplus income of £161k which is primarily the result of the continued growth in Scottish Certificate fees.</p>

Service	Annual Budget	Actual 31.03.16 (under)/over	Commentary
Development & Environment Services	£11.641m	(£1.342m)	<p>The total projected underspend has increased by £614k from (£0.727m) to (£1.342) since the January outturns with Economic Services, Roads & Transport, Waste Management and Fleet the main contributors to this movement.</p> <p>Underspends attributable to:</p> <p>Sustainability & Implementation (£161k) Underspend in Legal Fees taken as budget saving in 16/17. Transfer of Tilly Glen costs to Capital.</p> <p>Economic Services (£202k) which is additional income in relation to the winding up of CSBP.</p> <p>Clackmannanshire Works (£81k) underspend in staffing costs.</p> <p>Roads and Transport (£187k), this is due to underspends in staff and non staff costs with income in line with budget.</p> <p>Waste Management (£349k) related to staffing vacancies and third party waste disposal and recycling costs lower due to higher volumes of recycling and less landfill.</p> <p>Fleet is underspent by almost (£143k) with shortfall in income reducing underspend in Diesel costs.</p> <p>Streetcare (£120k) Savings in staffing costs and external fleet/plant maintenance.</p>
Social Services	£28.206m	£1.149m	<p>The Social Services overspend has reduced by £504k from the January outturns of £1.653m.</p> <p>The reduction in the overspend is primarily due to a budget transfer of £468k for the demographic growth pressure funding to Adult Services.</p> <p>The £1.119m overspend is attributable to:-</p> <p>Residential School £1.515m overspend.</p> <p>Child Care Resourcing (£110k) underspend. Alloa Family Centre reported a (£197k) underspend. This is due to the level of vacant posts the Service has sustained over the year.</p>

Service	Annual Budget	Actual 31.03.16 (under)/over	Commentary
			<p>Fostering and Adoption was overspent by £59k. This relates to legal costs associated with the adoption of foster children. £60k demand pressure funding was approved in the 2016/17 budget to fund this cost.</p> <p>Adult Services underspend (£40k) within Day Care due to reduced demand.</p> <p>Management Support underspend (£100k) from staff vacancies and CJS recharge.</p> <p>Criminal & Youth Justice underspend (£102k) as a result of vacant posts.</p> <p>Strategy underspend (£63k) as a result of the vacant Appropriate Adults Coordinator post and additional funding from Forth Valley NHS for Substance Misuse.</p>
Education	£35.940m	(£0.678m)	<p>March net (£678k) underspend mainly arising from:</p> <p>Early Years (£43k) underspend due to recruitment difficulties</p> <p>Primary - £237k underspend as a result of recruitment & retention difficulties. The underspend also reflects the Primary Schools Devolved Carryforward of £42k.</p> <p>The Secondary underspend of £411k is similar to the primary sector. There are ongoing subject specific vacancies, recruitment & supply cover difficulties. The underspend also now reflects a Secondary Devolved Carryforward of £209k.</p> <p>The ASN underspend of £72k is mainly due to pupil transport and late notification from NHS re additional Learning Assistant funding for complex care pupils.</p> <p>Youth Services - £25k underspend arose from a full year vacant post, along with additional income from the Opportunities for All programme.</p> <p>Sports Development - £4k underspend was a result of part-year vacant posts and grant funded posts.</p> <p>These underspends are partially offset by £124k overspend in Service Management in relation to Shared</p>

Service	Annual Budget	Actual 31.03.16 (under)/over	Commentary
			Service costs. Additional spend was incurred in secondments to support the development of a school estate and ICT strategy.
Housing	£3.155m	(£1.276m)	<p>The underspend is £761k greater than that forecast at the end of January. The reasons for the increase in underspend are detailed below.</p> <p>The net cost of Housing Benefits has reduced by £442k from that predicted in January. The reasons for this are that the grant income received from the DWP for Rent Rebates is significantly greater than that estimated. The actual grant received has increased to 93.7% from 91.8%, on expenditure of £11.6m which has a significant impact. There is also more income received in respect of Housing Benefit overpayments than previously received.</p> <p>The Revenues and Payments underspend has increased by £189k from that forecast in January. Of this increase £128k has been identified as an earmarked reserve in respect of the Scottish Welfare Fund and the Corporate Arrears Recovery system.</p>
Executive Team	£0.572m	(£0.140m)	£137k of underspend relates to in year funding from Education regarding shared services decoupling.
Corporate Adjustments	£1.029m	(£0.675m)	Corporate adjustments reflect corporate savings and provision for possible areas of demand in the year. Corporate savings from 15/16 not achieved will be carried forward into 16/17.
Non Distributed Costs	£1.362m	(£0.196m)	Annual pension costs (additional years) underspend due to all severance costs being met from previous years provision.
Total	£111.921m	(£4.952m)	

4.6 Appendix A also highlights a number of non-service expenditure and income areas of the Council budget (not detailed in Table 1). There is a saving of £97k within the internal recharge of services to non general fund services, an overachievement of budgeted Council Tax income of £382k. This is offset by an overspend within Loan charges of £213k due to the annual PWLB premium write-off, utilisation of earmarked reserves £664k and an increase in the required bad debt provision of £311k over budget due to two debtors going into liquidation during the year.

4.7 The 2015/16 budget incorporated approved savings of £3.018m. 88.5% have been achieved in 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	Draft full Year Saving £000	Comments
Resources & Governance	499	411	FM saving of £50k will not be realised in 2015/16 as it was dependant on buildings being vacant. Additional work is required to the new premises before these moves can take place.
Strategy and Customer	226	226	All savings have been achieved.
Development & Environment	714	648	Many of the savings have already been implemented with business cases being reviewed and detailed work on how savings will be achieved ongoing for the remaining savings.
Social Services	225	203	Unachieved savings relate to £10k in transport costs which are overspent. £11k in equipment & adaptations, this is now part of an MCB business case.
Education	302	295	All savings have been 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	455	Part of the saving on staffing restructure £14k has not been achieved in the year due to the need for Homeless standby payments. The service has put in place arrangements to minimise the impact.
Corporate	583	433	Work is ongoing for review of working week no savings have been achieved in 15-16. VS and income and charging savings achieved.
Total	3,018	2,671	

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 £5.314m which is £411k greater than budgeted

5.2 Repairs and Maintenance are forecasting an underspend of £90k, the main reason for this is an underspend of £89k for expenditure on Private Contractors as Property Contracts have carried out more work. There is also additional income of £38k from property factoring and rechargeable repairs. Supervision & Management is forecasting an underspend of £196k. There is an underspend of £248k forecast in staffing costs, as vacancies continue to be held pending restructuring. This is offset by costs of Vanguard of £93k that were originally included in the Capital Budget and an increase in Central Support costs of £60k from the original budget.

5.3 Capital Financing costs are expected to underspend by £106k as our borrowing is less than expected. There is also an underspend of £163k in Other Expenses. This is in relation to a reduction in void rent loss and a one off reduction in our Insurance costs. These underspends are offset by a shortfall in Rental Income of £144k due to the 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 year ended 31st March 2016 where individual projects are listed within the various asset management plans.

6.3 Overall, the General Services capital programme recorded an underspend of £3.860m against the £9.970m gross budget. Of this underspend £3.305m is carried forward to 2016/17 due to revised timing of project expenditure. Overall this is a movement of £0.196m from the previous reported underspend projected as at January 2016 which is mainly due to staff resourcing for initial project implementation.

6.4 A summary of the outturn position and movement for each of the Asset plans is shown in the table below.

Table 3 General Services Capital Budget Variances

Asset Plan	Variance January (£000)	Variance March (£000)	Movement (£000)	Comments
Corporate	(501)	(487)	14	Realignment of Projects to future years to bring into line with Community Investment Strategy. Tullibody works to be completed in 16/17.
Property	(1,349)	(1,563)	(214)	Programming of work has been realigned to 16/17 in line with the school estate management plan agreed with education. Projects delayed in 15/16 due to staff resourcing, works to be completed in 16/17.
Roads	(252)	(314)	(62)	Procurement delays due to staff absences in roads service. Works to be completed in 16/17.
Land	(575)	(544)	31	Works at Millglen and Cemeteries strategy works carried forward to 16/17.
Fleet	(509)	(489)	20	Programme reprofiled in line with current service restructuring
IT	(478)	(463)	15	Social Work Case Management System on hold with £145k carried forward into 16/17. Carryforward of Savings in 15/16 of £122k due to cost of finance system being less than estimated.
Total Capital Programme	(3,664)	(3,860)	(196)	

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 The current net HRA Capital Budget is now £13.356m. The expenditure forecast is £6.966m showing a projected underspend of £6.390m, of this, £2.778m will be required to be carried forward to next year. The details of the projects where a carry forward is required are included in Appendix D
- 6.7 The significant projects that contribute to the underspend of £3.612m are detailed in Table 4 below and comments are also recorded in Appendix D:

Table 4 HRA Capital Budget Variances

Project	Variance (£000)	Comments
Photovoltaic Panels	(1,710)	Project not progressed as Feed In Tariff reduced resulting in reduced project viability.
Structural Works	(110)	Less expenditure on Asbestos as programme moves away from Kitchens & Bathrooms
Window Programme	(153)	First window replacement programme for some time. Robust contract terms and management has resulted in underspend
Demolitions	(67)	Cost of demolishing The Orchard less than budget.
Kitchen Renewal	(214)	Programme has now identified properties that require upgrading. A carry forward will be required into 2016/17.
Housing Business Management System	(99)	Vanguard costs are now included in Revenue
Damp/Rot	(179)	Investment in Heating Programme has resulted in less expenditure on Damp/Rot.
Environmental & Footpath	(450)	Saving on costs of Streetscape, Roads & Footpaths, Sauchie Main Street & Door Entry Systems
Conversions/ Upgrading's	(113)	No projects for miscellaneous budget
Sale of Council Property	(517)	There are more sales than predicted as the deadline for applying approaches

7.0 Conclusions

- 7.1 General Services revenue spend is anticipated to record an underspend of £4.227m.

- 7.2 Of the £3.018m approved savings, £2.671m has been achieved in the year.
- 7.3 The Housing Revenue Account is anticipating an underspend of £411k.
- 7.4 The current review of the capital programme indicates a projected underspend in the year (including carry forwards) of £3.860m on General Services Capital. Detail on each project is shown in appendix C.
- 7.5 The HRA Capital Programme indicates an underspend (and savings) of £3.612m 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

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	Annual Budget 2015/16	Draft Actual to March 16	Budget v Actual
Service			
Resources & Governance	23,448	22,096	(1,352)
Strategy & Customer Services	6,568	6,126	(442)
	<u>30,016</u>	<u>28,222</u>	<u>(1,794)</u>
less Allocated to Non General Fund	(1,544)	(1,641)	(97)
	<u>28,472</u>	<u>26,581</u>	<u>(1,891)</u>
Social Services	28,206	29,355	1,149
Education	35,940	35,262	(678)
Housing	3,155	1,879	(1,276)
Development & Environmental Services	11,641	10,299	(1,342)
Executive Team	572	432	(140)
Corporate Adjustments	1,029	354	(675)
Misc Services - Non Distributed Costs	1,362	1,166	(196)
Service Expenditure	<u>110,377</u>	<u>105,328</u>	<u>(5,049)</u>
Add Requisitions from Joint Boards			
Central Scotland Valuation	351	351	0
	<u>110,728</u>	<u>105,679</u>	<u>(5,049)</u>
Add / (Deduct)			
Interest on Revenue Balances	(52)	(82)	(30)
Loan Charges	9,401	9,644	243
Contribution to Bad Debt Provision	200	511	311
	<u>120,277</u>	<u>115,752</u>	<u>(4,525)</u>
Sources of Funding			
General Revenue Funding/Non-Domestic Rates	(94,098)	(94,128)	(30)
Council Tax	(18,278)	(18,660)	(382)
Council Tax Reduction Scheme	(3,520)	(3,520)	0
Contribution from Reserves	(1,781)	(1,781)	0
Application of unapplied Capital receipt	(1,936)	(1,890)	46
Contribution from Earmarked Reserves	(664)	0	664
	<u>(120,277)</u>	<u>(119,979)</u>	<u>298</u>
Projected (Surplus) / Shortfall	<u>0</u>	<u>(4,227)</u>	<u>(4,227)</u>

HRA Budget v Outturn
Draft As at March 2016

APPENDIX B

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	Draft Outturn	Variance 15-16
	£'000	15-16	£'000
	£'000	£'000	£'000
Housing Revenue Account	-4,903	-5,314	-411
Private Contractors			
This is as a result of the Service ensuring that as much work as possible is done by Property Contracts.	355	266	-89
Void Houses - Saving after stopping of Decoration Allowance and PCU now carrying out the work.	63	22	-41
General Maintenance - Income in respect of rechargeable repairs help offset costs.	0	-16	-16
Cyclical Maintenance	0	0	0
Property Factors -Income now generated charging for common repairs	0	-22	-22
Gas Contract	10	11	1
Minor SW Repairs	0	0	0
Property Contracts - Reduction in Income from General Fund offset by less expenditure on Supplies & Services	4,842	4,918	76

Service Manager - Increased costs for Central Support from that included in original budget and overspend on Supplies & Services	1,352	1,423	71
Tenancy & Estate Management - Saving within Staffing as a result of job share, voluntary severance and Staff Training costs lower than budget.	816	781	-35
Housing Business Management - Vacant post has resulted in staffing saving of £24k. The costs of Vanguard of £88k are included here whereas the original budget was included as Capital.	285	347	62
Housing Options - Postholder taken Voluntary Severance post not filled and lower spend on training during Vanguard process.	458	413	-45
HRA General Staff - Rates Refund for previous years processed and no corporate training during Vanguard process. Miscellaneous Expenses saving.	213	98	-115
Housing Investment Team - Current staff vacancies that are being reviewed as part of restructure. Will be taken up by increase in number of Grade 6 Housing Officers.	359	266	-93
Investments Team - Small underspend on cost transfer from other Service	32	22	-10
Community Engagement - Lower cost anticipated on Tenants Survey	49	19	-30
Housing Capital - 2015-16 costs take account of Principal and Interest overcharged in 2014-15.	3,101	2,995	-106
Tenancy Overheads - Now predicting an underspend on Void Rent Loss of £133k as levels of Voids have reduced. The insurance cost is expected to be a saving of £74k this year as there is no requirement to contribute to the Insurance Fund.	943	732	-211

Garden Aid - Overspend predicted on current costs this year.	96	100	4
Special Uplifts - Overspend predicted on current costs this year.	110	144	34
Pest Control - Overspend predicted on current costs this year.	13	23	10
Rents - Delay in the New Build programme from that included in the Business Plan has resulted in shortfall.	-17,999	-17,855	144
	<u>-4,903</u>	<u>-5,314</u>	<u>-411</u>

General Services Capital Programme Budget 2015/16		Annual Budget 2015/16	Actual Expenditure to 31/01/16	Actual Income to 31/01/16	Net Expenditure to 31/01/16	Actual Out-turn 31.3.16	Variance Actual v Budget	January Variance	Movement from Out-turn to Actual	Comments	Savings in 15/16	Approved carry forward as at Feb 16	Additional carry forward as at 31.3.16	Total underspend / overspend
Service / Project Name APPENDIX C														
Corporate Asset Management Plan														
Towns Centre Initiative Tillicoultry		20,000	0	0	0	0	(20,000)	(20,000)	0	Works to be agreed for future years.		(20,000)		(20,000)
Village / Town Centre Initiative (Phase 1: Sauchie)		114,100	81,095	0	81,095	81,095	(33,005)	(34,100)	1,095	Cost of final works less than original budget.	(33,005)			(33,005)
Village and Small Towns Initiative Phase 2(Tullibody)		334,950	38,199	0	38,199	38,199	(296,751)	(299,950)	3,199	Due to delay in owner/occupiers signing mandates works have been delayed into 2016/17.	(1)	(95,000)	(201,750)	(296,751)
Safer Routes To Communities		100,000	0	0	0	0	(100,000)	(100,000)	0	No spend in 15/16. To be aligned with the Making Clackmannanshire Better Project.		(100,000)		(100,000)
Street Lighting Improvements		40,000	37,984	0	37,984	37,984	(2,016)	(2,000)	(16)	Committed spend for 15/16 - Tullibody - Slightly less than estimated budget	(2,016)			(2,016)
Tullibody - Install Table at TronCourt		20,000	0	0	0	0	(20,000)	(20,000)	0	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	50,000	0	50,000	50,000	0	0	0	Budget fully committed in 15/16				0
Making Clackmannanshire Better		0	0	0	0	0	0	0	0					0
Community Grants		75,000	59,683	0	59,683	59,683	(15,317)	(25,000)	9,683	Due to current uptake it is anticipated that the full allocation will not be committed in 2015/16	(15,317)			(15,317)
Corporate Asset Management Plan Total		754,050	266,961	0	266,961	266,961	(487,089)	(501,050)	13,961		(50,339)	(235,000)	(201,750)	(487,089)
Property Asset Management Plan														
3-12 SCHOOL DEVELOPMENT		1,298,190	694,853	0	694,853	694,853	(603,337)	(639,410)	36,073	Due to staff resourcing works are being completed in 2016/17	(181,391)	(195,090)	(226,860)	(603,341)
2YR OLD SCHOOL DEVELOPMENT		440,920	232,563	0	232,563	232,563	(208,357)	(181,810)	(26,548)	Short term planned works completed in 15/16 to achieve statutory requirement for 2 yr old provision. Longer term plans to be carried out in future years.	3	(181,810)	(26,550)	(208,357)
ADDITIONAL 3-4 YRS		30,000	5,988	0	5,988	5,988	(24,012)	(24,000)	(12)	Adaptations previously planned no longer required.	(24,012)			(24,012)
Free School Meals Equipment		45,250	4,396	0	4,396	4,396	(40,854)	(41,250)	396	Due to service redesign Project for Freezers at Class Cuisine will be completed in 16/17	6		(40,860)	(40,854)
Childrens Residential Unit		250,000	0	0	0	0	(250,000)	(240,000)	(10,000)	Surveys and architects fees only in 15/16. Options appraisal currently being undertaken for presentation to council.		(240,000)	(10,000)	(250,000)
Alva Autism Unit		8,400	(7,054)	0	(7,054)	(7,054)	(15,454)	(15,454)	0	Retentions less than expected	(15,454)			(15,454)
Alloa Town Centre Regeneration: Speirs Centre		60,000	55,250	(19,011)	36,239	36,239	(23,761)	35,000	(58,761)	Final Retention paid of £46K. Additional works for lesser hall to be c/fwd to 16/17	34,999		(58,760)	(23,761)
Redwell		0	13,203	0	13,203	13,203	13,203	15,000	(1,797)	Final Retention to be paid. Higher asset management fees due to the number of defects that have required rectification.	13,203			13,203
Tillicoultry Asset Plan: Redevelop existing CAP/Library to housing		0	1,980	0	1,980	1,980	1,980	1,980	0	Final Retention paid.	1,980			1,980
Property Asset Management Improvements - Kelliebank		226,000	218,582	0	218,582	218,582	(7,418)	0	(7,418)		(7,418)			(7,418)
Kilncraigs		37,000	20,767	0	20,767	20,767	(16,233)	0	(16,233)		(3)		(16,230)	(16,233)
Demolition of Alva Pool		150,000	25,639	0	25,639	25,639	(124,361)	(30,000)	(94,361)	budgeted	(30,001)		(94,360)	(124,361)
Heritage Centre Improvements		371,700	165,503	0	165,503	165,503	(206,197)	(166,000)	(40,197)	Planned works for War memorials and Marshill House to be completed by March 16. Works completed is dependant on weather and costs from tenders. Works for Greenside Cemetery to be carried forward to 16/17	3	(166,000)	(40,200)	(206,197)
Clearing of Claremont Site		23,000	0	0	0	0	(23,000)	(83,000)	60,000	additional works. Property Sold.	(23,000)			(23,000)
Alloa Town Hall		72,960	37,524	0	37,524	37,524	(35,436)	20,000	(55,436)	Heating works tender higher than expected.	20,004		(55,440)	(35,436)
Football Pitch & Running Track		0	0	0	0	0	0	0	0	Final account in dispute with contractor.				0
Property Asset Management Plan Total		3,013,420	1,469,194	(19,011)	1,450,183	1,450,183	(1,563,237)	(1,348,944)	(214,293)		(211,081)	(782,900)	(569,260)	(1,563,241)
Roads Asset Management Plan														
Bridge Strengthening		96,000	49,882	0	49,882	49,882	(46,118)	(46,000)	(118)	Design & Procurement for Bridge at Menstrie will not be completed until 16/17	(118)		(46,000)	(46,118)
Flood Prevention		108,000	103,991	0	103,991	103,991	(4,009)	0	(4,009)	Fully committed in 15/16	(9)		(4,000)	(4,009)
Road & Footway Improvements (SRMCS), including town centres		1,601,000	1,571,752	0	1,571,752	1,571,752	(29,248)	0	(29,248)	Fully Committed in 15/16	(20,248)		(9,000)	(29,248)
Accident Prevention, CWSS, Traffic Management Schemes, National Cycle Routes		320,000	563,291	(473,000)	90,291	90,291	(229,709)	(184,000)	(45,709)	Planned works increased to £773K. Grants of £453K being received in 15/16. Works cannot be completed on part of route due to weather. Will be completed in 16/17. Procurement delays due to staff absences.	1	(65,000)	(164,710)	(229,709)
Street Lighting		295,400	281,276	0	281,276	281,276	(14,124)	(30,000)	15,876	Schemes prioritised for column replacements.	876		(15,000)	(14,124)
Plugged in Places		0	81,169	(80,513)	657	657	657	0	657	This project is fully grant funded	657			657
Integrating Rail to Alloa		0	0	0	0	0	0	0	0	Funding ringfenced for Alloa Rail				0
B9140 Realignment of Bends		614,600	623,638	0	623,638	623,638	9,038	7,890	1,148	Project completed in 15/16. Slightly over estimated bud	9,038			9,038
Roads Asset Management Plan Total		3,035,000	3,274,998	(553,513)	2,721,486	2,721,486	(313,514)	(252,110)	(61,404)		(9,803)	(65,000)	(238,710)	(313,513)

General Services Capital Programme Budget 2015/16		Annual Budget 2015/16	Actual Expenditure to 31/01/16	Actual Income to 31/01/16	Net Expenditure to 31/01/16	Actual Out-turn 31.3.16	Variance Actual v Budget	January Variance	Movement from Out-turn to Actual	Comments	Savings in 15/16	Approved carry forward as at Feb 16	Additional carry forward as at 31.3.16	Total underspend / overspend
Service / Project Name APPENDIX C														
Land Asset Management Plan														
Cemeteries Strategy	200,000	0	0	0	0	(200,000)	(200,000)	0	0	Preparatory works not completed. Land not ready for use until 16/17.		(200,000)		(200,000)
Footpath, Mill Glen, Tillicoultry	375,000	72,519	0	72,519	72,519	(302,481)	(300,000)	(2,481)	(2,481)	Works to commence in March 2016 over a 3 month period as agreed at Council on 22nd October 2015.	(27,481)	(275,000)		(302,481)
Wheeled/Litter Bins / Strategic Waste Fund	43,000	44,583	0	44,583	44,583	1,583	0	1,583	1,583	Fully Committed in 15/16	1,583			1,583
Drainage	50,000	30,214	0	30,214	30,214	(19,786)	(16,000)	(3,786)	(3,786)	Drainage works reprofiled in line with the Making Clackmannanshire Better Programme.	(19,786)			(19,786)
Bowmar Area Enhancements	108,570	85,296	0	85,296	85,296	(23,274)	(58,570)	35,296	35,296	Alloa Skate Park will be completed in 15/16. Full cost is 50% grant funded.	6	0	(23,280)	(23,274)
Land Asset Management Plan Total	776,570	232,612	0	232,612	232,612	(543,958)	(574,570)	30,612	30,612		(45,678)	(475,000)	(23,280)	(543,958)
Fleet Asset Management Plan														
Vehicle Replacement Programme	1,071,000	593,866	(11,772)	582,094	582,094	(488,906)	(509,280)	20,374	20,374	Fleet programme reprofiled to meet needs of services in line with current service restructuring.	(105,403)	(383,500)		(488,903)
Fleet Asset Management Plan Total	1,071,000	593,866	(11,772)	582,094	582,094	(488,906)	(509,280)	20,374	20,374		(105,403)	(383,500)	0	(488,903)
IT Asset Management Plan														
Additional IT funding for major core systems(Payroll)	100,000	101,196	0	101,196	101,196	1,196	0	1,196	1,196					
Network Infrastructure	25,000	25,438	0	25,438	25,438	438	0	438	438					
Servers & Storage	45,000	47,797	0	47,797	47,797	2,797	0	2,797	2,797					
Security Systems	70,000	9,113	0	9,113	9,113	(60,887)	0	(60,887)	(60,887)					
Schools (maintenance & upgrade)	240,000	269,584	0	269,584	269,584	29,584	0	29,584	29,584					
Desktop Replacement Programme	30,000	34,703	0	34,703	34,703	4,703	0	4,703	4,703					
Software (replacements & upgrades)	60,000	85,411	0	85,411	85,411	25,411	0	25,411	25,411					
Business Continuity	30,000	18,140	0	18,140	18,140	(11,860)	0	(11,860)	(11,860)					
Contingency (essential replacement)	0	351	0	351	351	351	0	351	351		(8,267)			(8,267)
Social Work Integrated System	145,000	0	0	0	0	(145,000)	(145,000)	0	0	Data migration on hold, awaiting formal decision on future of the project.		(115,000)	(30,000)	(145,000)
New Financial Ledger	500,000	192,831	0	192,831	192,831	(307,169)	(333,000)	25,831	25,831	Capital Project cost less than original estimate	(122,169)	(35,000)	(150,000)	(307,169)
Telecare	75,000	72,288	0	72,288	72,288	(2,712)	0	(2,712)	(2,712)		(2,712)			(2,712)
IT Asset Management Plan Total	1,320,000	856,853	0	856,853	856,853	(463,147)	(478,000)	14,853	14,853		(133,148)	(150,000)	(180,000)	(463,148)
Total Capital Programme	9,970,040	6,694,483	(584,296)	6,110,188	6,110,188	(3,859,852)	(3,663,954)	(195,898)	0		(555,452)	(2,091,400)	(1,213,000)	(3,859,852)

Housing Capital Programme 2015-16 Period to March 2016 (Draft)	15-16 Net Budget	Gross Expenditure to 31/03/16	Income to 31/03/16	Net Expenditure to 31/03/16	Budget to Date v Actual to date	Comment	C/F to 2016-17
SCOTTISH HOUSING QUALITY STANDARD							
TACKLING SERIOUS DISREPAIR							
PRIMARY BUILDING ELEMENTS							
Structural Works							
Asbestos Testing for Council Houses 2013-17	25,000	5,915	0	5,915	(19,085)	Annual Underspend	
Asbestos Removal Works for Council Houses 2013-17	125,000	34,327	30	34,357	(90,643)	Annual Underspend	
Restoration 80 Caroline Cresc., Alva (Fire)	0	0	0	0	0		
Structural Works	150,000	40,242	30	40,272	(109,728)		
SECONDARY BUILDING ELEMENTS							
Damp/Rot							
2013-17 Damp & Rot Works - Term Contract in Council Houses	244,500	35,332	0	35,332	(209,168)	Carry Forward Outturn Variance	30,000
Damp/Rot	244,500	35,332	0	35,332	(209,168)		
Roofs / Rainwater / External Walls							
2011-15 Render & Roof	80,000	71,051	0	71,051	(8,949)	Annual Underspend	
2014-17 Roof & Render Upgrading Works	952,500	743,130	(14,140)	728,990	(223,511)	Reduce carry forward to underspend	224,000
Roofs / Rainwater / External Walls	1,032,500	814,181	(14,140)	800,041	(232,459)		
Doors							
External Door Replacement 2014-18	19,000	14,002	0	14,002	(4,998)	Annual Underspend	
Window & Doors	19,000	14,002	0	14,002	(4,998)		
Windows							
Window Replacement 2014-18	502,700	349,315	0	349,315	(153,385)	Annual Underspend	
Windows	502,700	349,315	0	349,315	(153,385)		
Secondary Building Elements	1,798,700	1,212,829	(14,140)	1,198,689	(600,011)		
ENERGY EFFICIENCY							
Full/Efficient Central Heating							
Central Heating General	0	0	0	0	0		
2013/16 Central Heating Replacement	1,854,000	1,842,541	0	1,842,541	(11,459)	Annual Underspend	
	0						
Bowmar Community Energy Savings Programme (CESP) (Moved from Thermal Insulation)	187,000	3,745	0	3,745	(183,255)	Increase carry forward to underspend	183,000
Home Energy Efficiency Programme Area Based 2015-16 (HEEPS)	356,000	525	0	525	(355,475)	Increase carry forward to underspend	355,000
Installation of PV Panels	1,710,000	0	0	0	(1,710,000)	Annual Underspend	
Full/Efficient Central Heating	4,107,000	1,846,811	0	1,846,811	(2,260,189)		

	4,107,000	1,846,811	0	1,846,811	(2,260,189)		
MODERN FACILITIES & SERVICES							
Kitchen Renewal							
Kitchen Replacement 2014-18	700,000	323,446	0	323,446	(376,554)	Carry forward of Kitchens identified	163,000
Kitchen Renewal	700,000	323,446	0	323,446	(376,554)		
Bathrooms							
PCU - Bathroom Replacements Term Contract 410700		0	0	0	0		
MITIE - 2011-15 Bathroom Replacements	750,000	752,534	0	752,534	2,534	Small Overspend	
2013-16 Bathroom Replacements PCU Team	100,000	80,312	0	80,312	(19,688)	Annual Underspend	
Bathroom Adaptations	0	75,639	0	75,639	75,639	Overspend	
Bathrooms	850,000	908,484	0	908,484	58,484		
	1,550,000	1,231,930	0	1,231,930	(318,070)		
HEALTHY, SAFE & SECURE							
Safe Electrical Systems / CO Detectors							
Safe Electrical Rewire 2013-17	298,000	284,753	0	284,753	(13,247)	Annual Underspend	
2012-17 Safe Electrical Testing Term Contract	0	0	0	0	0		
Periodic Testing							
Safe Electrical Systems	298,000	284,753	0	284,753	(13,247)		
Communal Areas (Environmentals)							
2011-15 Rep/Up Door Entry Systems	368,000	201,708	0	201,708	(166,292)	Carry forward increased to underspend	80,000
External Works : Fencing, Gates, Paths	20,000	0	0	0	(20,000)	Annual Underspend	
Rear Garden Fence Upgrade to Bowmar	45,000	47,152	0	47,152	2,152	Small Overspend	
Door Entry Upgrade Term Contract 2016-20							
Communal Areas (Environmentals)	433,000	248,860	0	248,860	(184,140)		
	731,000	533,613	0	533,613	(197,387)		
NON-SHS ELEMENTS							
PARTICULAR NEEDS HOUSING (CITC)							
Conversions & Upgradings							
Conversions & Upgradings	150,000	29,999	0	29,999	(120,001)		
Pine Grove	0	6,663	0	6,663	6,663		
Conversions & Upgradings	150,000	36,662	0	36,662	(113,338)	Annual Underspend	
Disabled Adaptations							
Aids & Adaptations 2013-17	50,000	79,617	(31,582)	48,035	(1,965)	Annual Underspend	
	0						
Disabled Adaptations	50,000	79,617	(31,582)	48,035	(1,965)		
Water Supply Pipe Replacement							
Lead Water Supply Renewal	0	0	0	0	0		
Water Supply Pipe Replacement	0	0	0	0	0		

Demolitions							
Demolitions - The Orchard	114,600	45,676	0	45,676	(68,924)	Annual Underspend	2,000
Demolitions	114,600	45,676	0	45,676	(68,924)		
Environmental Improvements							
Environmental Improvements - Community Hub Enablement	173,000	27,588	(2,625)	24,963	(148,037)	Annual Underspend	
HRA Roads & Footpaths Improvements	100,000	3,996	0	3,996	(96,004)	Carry Forward of some underspend	12,000
MCB Tenant Community Improvement Fund	339,000	210,531	0	210,531	(128,469)	Increase carry forward to underspend	68,000
Village & Small Town Centres Initiative (Sauchie Main St)	100,000	48,944	0	48,944	(51,056)	Annual Underspend	
Housing Option Shop	0				0		
Fencing Replacement Contract 2015-19	0				0		
Feasibility Work							
Standard Delivery Plan	20,000	0	0	0	(20,000)	Annual Underspend	
Feasibility Study Fairfield	0	0	0	0	0		
Tillicoultry Community Centre Site - Housing Feasibility study	0	0	0	0	0		
Feasibility Work	732,000	291,060	(2,625)	288,435	(443,565)		
	1,046,600	453,014	(34,207)	418,807	(627,793)		
Council New Build Housing (Transforming Communities)							
New Build Alva/Tullibody	0	0	0	0	0		
Hallpark New Build	50,000	15,113	0	15,113	(34,888)	Increase carry forward to underspend	35,000
New Build - Fairfield School	1,255,000	789,254	0	789,254	(465,746)	Increase carry forward to underspend	466,000
New Build - Tilly Community Centre Phase 1a	1,236,000	2,001,340	(888,312)	1,113,028	(122,972)		119,000
New Build - Tilly Community Centre Phase 1b	229,000	0	0	0	(229,000)		193,000
New Build - Tilly Community Centre Phase 2	20,000	0	0	0	(20,000)	Increase carry forward to underspend	20,000
The Orchard	828,000	0	0	0	(828,000)	Carry Forward may be to 2017-18	828,000
Off The Shelf Purchase	669,000	1,440,011	(644,750)	795,261	126,261		
Off The Shelf Refurbishment	295,200	208,518	0	208,518	(86,682)		
Council New Build Housing (Transforming Communities)	4,582,200	4,454,236	(1,533,062)	2,921,174	(1,661,026)		
	4,582,200	4,454,236	(1,533,062)	2,921,174	(1,661,026)		
Other Costs / HBMS							
Computer Equipment - New (HBMS)	110,400	11,500	0	11,500	(98,900)	Costs include in HRA Revenue	
Other Costs / HBMS	110,400	11,500	0	11,500	(98,900)		
	110,400	11,500	0	11,500	(98,900)		
TOTAL CAPITAL EXPENDITURE	14,075,900	9,784,175.85	(1,581,379)	8,202,797	(5,873,103)		
SALE OF COUNCIL PROPERTY							
Sale of Council Houses	(720,000)	2,029	(1,197,980)	(1,195,951)	(475,951)	Increased Income from projected	
Sale of Council Shops		0	0	0	0		
Sale of HRA Land		0	0	0	0		
Mort Rescue Share Owner		3	(40,979)	(40,976)	(40,976)		
SALE OF COUNCIL PROPERTY	(720,000)	2,032	(1,238,959)	(1,236,927)	(516,927)		
NET EXPENDITURE	13,355,900	9,786,208	(2,820,338.43)	6,965,869	(6,390,031)		2,778,000

6,965,869

