
Report to Audit and Finance Committee

Date of Meeting: 7 September 2017

Subject: Council Financial Performance 2016/17 – Draft Final Outturn

Report by: Chief Accountant

1.0 Purpose

- 1.1 This paper sets out the financial performance of the Council in respect of both revenue and capital spend for the financial year, 2016/17. This information formed the basis of the 2016/17 Draft Financial Statements presented to Council in June 2017.

2.0 Recommendations

- 2.1. The Committee is asked to note:
- 2.1.1 The draft General Fund revenue underspend for the year of £1.117m.
- 2.1.2 The value of planned savings delivered in the year.
- 2.1.3 The draft favourable outturn of £1.257m on the Housing Revenue Account.
- 2.1.4 The draft underspend in General Services capital of £4.265m of which £0.193m are savings in delivery of the programme with the remainder carried forward to 2017/18.
- 2.1.5 The draft underspend on HRA capital of £6.842m of which £2.680m is additional income from house and land sales and £0.627m are savings in delivery of programme with the remainder carried forward to 2017/18.

3.0 Background

- 3.1. This report summarises the draft financial position of the Council for the financial year ended 31st March 2017. The draft final outturn is currently being audited by the Councils external auditors. This report consolidates all of the detailed service financial data to provide a corporate position. The report also provides detail of individual Service positions showing the overall variance and the movement from the previous reported projected outturn.

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 (£1.117m) for the year ended 31st March 2017. This is an increase in the underspend of £0.547m since the previously reported December outturn of (£0.570m) reported in March.
- 4.3 Although most Services are reporting an underspend, Social Services recorded an overspend of £1.248m which is a reduction of £0.279m on the previously reported overspend. Adult Services is reporting an overspend of £0.719m which is a reduction of £0.297m since the last report. This overspend is primarily due to unachievable savings of £0.469m, Reablement service staffing of £0.590m with the balance relating to the high level of activity in care at home and long term placements. Residential schools is reporting an overspend of £0.540m and continues to be an area of focus for review.
- 4.4 Table 1 below provides an overview of the Council's draft 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 2016/17	Draft Over/(underspend) at 31 st March 2017	Previous reported over/(under) spend at December	Movement
Resources & Governance	£22.680m	£0.502m	(£0.621m)	£1.123m
<p>Resources and Governance is reporting a net overspend of £0.502m which represents a movement of £1.123m since last report.</p> <p>The overspend and material movements are explained as follows:</p> <p>Asset Management is reporting an overspend of £0.717m resulting in adverse movement of £0.651m since the last report. This overspend and movement is due to unforeseen payments in respect of an outstanding legal case which was reported at the Special meeting of Council on 27th March 2017.</p> <p>Property Maintenance is reporting an overspend of £0.534m which is an increase of £0.285m. This movement is primarily caused by a delay in receiving charging information from PCU. The reason for the overspend is also partly due to using an external contractor (Skanska) in place of internal resources, reactive repairs and unachieved savings on wind and watertight repairs - £100k and properties that had¹ been expected to be sold but delayed - £64k Greenfield.</p>				

¹ It should be noted that on 1st January 2017 operational responsibility for the Assets service was disaggregated and transferred to: Education (PPP and school estate planning); H&CS (capital projects and property maintenance); D&E (catering, cleaning, energy, janitorial services, security and other soft FM). Due to the stage of the financial year, budgets were not transferred until the start of the 2017/18 financial year.

Catering is reporting an underspend of (£0.410m) resulting in movement of (£0.009m) since the last outturn. The underspend is mainly attributable to efficiencies in staff and food purchases for the service.

Accountancy is reporting an underspend of (£0.177m) resulting in movement of (£0.014m) since last reported. This underspend and the movement is primarily as a result of difficulties and delays in recruiting staff.

IT is reporting a net overspend of £0.167m for the year resulting in an adverse movement of £0.034m since the last report. This overspend is primarily caused by increased software maintenance and licence costs in the year as a consequence of exchange rate fluctuations.

Corporate Training is reporting an underspend of (£0.111m) resulting in a favourable movement of (£0.051m) since last reported. This underspend is mainly due to timing differences between the notification of budgets and booking of courses..

Schools PPP is reporting a net underspend of (£0.292m) resulting in an adverse movement of £0.151m. This movement is as a result of year end accounting treatment of ongoing discussions re withheld sums under the contract.

Service	Annual Budget 2016/17	Draft Over/(underspend) at 31st March 2017	Previous reported over/(under) spend at December	Movement
Strategy and Customer Services	£5.743m	(£0.220m)	(£0.101m)	(£0.119m)

Strategy and Customer Services is reporting a net underspend of (£0.220m) at the end of 2016/17. This is a movement of (£0.119m) on the service forecast of (£0.101m) at the end of December. The underspend and material movements are explained below:-

Business Support reported an underspend of (£0.082m). This is mainly due to savings in salary costs.

At the end of 2016/17, the Members Services budget was underspent by (£0.014m), attributable to salaries as a result of changes in political postholders throughout the year. This is consistent with the forecast of (£0.014m) in December 2016.

Strategy & Performance reported an underspend of (£0.042m) at the end of 2016/17. This represents a movement of (£0.026m) on the forecast position in December. There were underspends on salaries (£0.010m) (partially due to a long term sickness), Emergency Planning equipment (£0.020m), other miscellaneous (£0.004m) and net grant income/expenditure (£0.008m).

Customer Services (which includes Leisure) reported an underspend of (£0.085m) at the end of March; a movement in forecast of (£0.055m), made up as follows:

Customer Services reported (£0.064m), movement in forecast of £0.010m. A cash saving was made as a result of a delay in filling vacancies of (£0.063m). There were underspends on postages (£0.002m), bank charges (£0.002m), net ticket sales (£0.002m) and an overspend on photocopying of £0.005m. The main movement of £0.010m is explained by salaries (£0.010m), Stirling Council Out of Hours £0.014m and photocopying £0.006m.

The Registrars service (including Scottish Certificates) reported an overspend of £0.021m. This was due to a shortfall in demand for Scottish Certificates of £0.033m, offset by an over recovery of Registrars income of (£0.012m).

The Library Service reported an underspend of (£0.019m): salaries (£0.013m), library materials of £0.015m, income (£0.013m), payments to contractors (£0.005m) and other miscellaneous (£0.003m).

At the end of 2016/17 Leisure reported an underspend of (£0.023m), which is a movement of (£0.047m) from December when an overspend position was forecast. There were favourable variances on salaries (£0.053m) through more flexible use of staff resources, increases of income above target (£0.043m), and non-recurring carry forward income (£0.039m). This is partially offset by overspends on a previously reported historic £0.095m unachieved income target and a death in service payment of £0.013m.

Service	Annual Budget 2016/17	Draft Over/(underspend) at 31st March 2017	Previous reported over/(under) spend at December	Movement
Development & Environment Services	£11.113m	(£0.774m)	(£0.458m)	(£0.316m)

D&E is reporting a net underspend of (£0.774m) for the period resulting in a

movement of £0.316m since the last report. The underspend and material movements are explained as follows:

Roads & Transportation is reporting an underspend of (£0.271m) in the year, resulting in a movement of (£0.154m). The underspend is due to a reduction in winter maintenance costs due to milder winter weather in 2016/17 and receipt of additional income for works carried out in the last quarter.

Environmental Services is reporting an underspend of (£0.370m), resulting in a movement of (£0.103m) since the last report. The underspend and movement is mainly due to further savings made within Fleet Operations due to efficiencies, receipt of income from HRA and other cash savings totalling (£0.256m) in the year. However, this underspend was reduced by further agency costs, Landfill tax and other miscellaneous costs totalling £0.153m.

Regulatory Services is reporting an underspend of (£0.076m) in the year, resulting in a movement of (£0.028m) since last quarter. The movement is caused by a number of small cash savings across the department.

Development Services is reporting an underspend of (£0.066m), resulting in a movement of (£0.038m). The underspend and movement is mainly due to additional planning fee income that was not initially projected.

Service	Annual Budget 2016/17	Draft Over/(underspend) at 31st March 2017	Previous reported over/(under) spend at December	Movement
Social Services	£27.892m	£1.248m	£1.527m	(£0.279m)

Social Services overspent by £1.248m in 2016/17. This is a reduction of (£0.279m) compared to the last report.

The out-turn for Adult Services reduced by £0.297m. This partly as a result of savings generated by the ongoing review of service provision. In addition, the full cost of increasing provider rates to be in line with the Scottish Living Wage was less than anticipated in previous projections.

Childcare Services reported an underspend of £0.239m, this is a favourable movement of £0.270m.

Residential Schools out-turn reduced by £14k from the previous projection.

Social Services Management Support reported an overspend of £0.152m which is an adverse movement from the previous report of £0.348m. This variance and movement is primarily due to the costs of decoupling Shared Services with Stirling Council.

Service	Annual Budget 2016/17	Draft Over/(underspend) at 31st March 2017	Previous reported over/(under) spend at December	Movement
Education	£37.251m	(£0.506m)	(£0.232m)	(£0.274m)

The Service budget is now £37.251m. This is an increase of £0.028m from December as a result of additional funding drawn down for 1+2 Languages. The underspend (£0.506m) has increased by £0.274m when compared with the December Report.

Service Management remains unchanged from the previous forecast with an underspend of (£0.063m). This is due to most of the Shared Service staff ending in December 2016, and only part-year costs for new Management posts.

Early Years overspend is £0.126m, which is £0.015m lower than previous forecast due to additional income being received from the additional sessions being offered in Nursery Classes with capacity. The main area of overspend in Early Years relates to staffing and a shortfall in Out of School Care income.

The Primary education budget is reporting an underspend of (£0.100m). There is an increase in the non devolved underspend from the previous forecast of £0.099m due to reduced Probationer and reduced class contact time costs.

Secondary is reporting an underspend of (£0.515m) with most of the underspend due to supply cover. The increase in the underspend from the previous forecast of £0.154m is due to recruitment issues, relating in particular to temporary posts, and posts to cover maternity and short-term absence.

Additional Support Needs (ASN) budget is reporting an overspend of £0.140m. There is an increase on non devolved ASN of £0.036m from the previous forecast due mainly to increased expenditure relating to supplies & services and equipment. Devolved ASN variance of £0.089m relates mainly to increased staffing costs and resources required for children with Additional Support Needs.

Psychological Services is £0.012m overspent, which is an increase in expenditure of £0.018m from the previous forecast due to maternity cover not being an eligible cost within Scottish Attainment Challenge funding grant.

School Crossing Patrols is (£0.015m) underspent due to vacancies. This is an increase of £0.002m from the previous forecast due to increased absence pay.

Sports Development is (£0.045m) underspent. This is £0.008m more than in the previous forecast due to a combination of income and employee related costs. The main area of underspend relates to vacant posts.

Youth and Adult Services are (£0.047m) underspent due to additional income. This is a movement of £0.029m from the previous forecast.

	Service	Draft Over/(underspend) at 31st March 2017	Previous reported over/(under) spend at December	Movement
Housing	£2.992m	(£1.477m)	(£1.057m)	(£0.420m)

The Service budget is now £2.992m. This is an increase of £0.028m from December as a result of a redetermination for the Administration element of the Council Tax Reduction Scheme. The underspend is £1.477m which is £0.420m more than previously reported.

An underspend of £0.152m is reported in respect of the Syrian Vulnerable Persons Resettlement Scheme, where unspent grant funding is being carried forward into 2017/18. This had been previously forecast to be carried forward and shown as a nil variance however in compliance with proper accounting treatment, the underspend of £0.152m falls to reserves and is Earmarked as part of General Fund Reserves thus creating a movement in the outturn of £0.152m.

The main reason for the Service underspend continues to be in the Rent Allowances £0.081m and Rent Rebates of £0.827m. There has been an increase of £0.057m in the Rent Allowances underspend as actual expenditure reduced from that forecast.

There is an underspend of £0.436m in Billing & Assessment. This is £0.093m greater than previously reported. The previously mentioned £0.028 redetermination accounts for some of this movement with the forecast of grant income being £0.063m below the actual together with income of £0.027m from the Department of Works and Pension.

In respect of the income receivable for the Homeless Units, the income is now £0.173m more than previously reported. The numbers placed in the units increased during the last three months of the year. This extra income has reduced the overspend in Homelessness Accommodation and this now stands at £0.287m. The income shortfall continues to be a result of the impact of the Benefit Cap impacting on the new individuals presenting themselves as Homeless. This is offset by an underspend of £0.090m in homeless administration for staffing.

The total underspends in other cost centres help contribute towards the overall underspend include the Recovery Team £0.134m, Support Team £0.062m, Advice Services £0.037m, ASBO/CSP £0.021m and Revenues Administration £0.020m. The vast majority of these savings are in respect of Staffing costs of which some posts have been taken as savings in 2017/18.

The Scottish Welfare Fund received permission to utilize an allocation of £0.150m from the Housing & Community Safety underspend to cover an increase in the number of awards being made. The service also undertook mitigating action on the overspend and this has resulted in the service only using £0.080m of the in-year allocation, £0.020m less than forecast in December.

Service	Annual Budget 2016/17	Draft Over/(underspend) at 31st March 2017	Previous reported over/(under) spend at December	Movement
Executive Team	£0.432m	(£0.012m)	£0	(£0.012m)
The Executive Team were underspent at the end of 2016/17.				
Service	Annual Budget 2016/17	Draft Over/(underspend) at 31st March 2017	Previous reported over/(under) spend at December	Movement
Corporate Adjustments	(£0.184m)	£0.184m	£0.524m	(£0.340m)
<p>There is an overspend in the Corporate Budget of £0.184m which is a favourable movement of £0.340m compared to the variance reported in the previous report.</p> <p>The overall overspend relates to the unachievement of savings, including Review of the working week £0.513m and Review of General Fund Debtors £0.046m.</p> <p>The overspend also includes the Corporate VS saving of £0.400m, of which £0.198m was achieved in the year. This saving is included within Service projections.</p> <p>This overspend is offset by an underspend on the Universal Credit budget of (£0.500m) due to delays in full implementation of the scheme by the DWP.</p> <p>There are also several ring-fenced budgets for government initiatives held within Corporate that have been earmarked and carried forward to 17/18.</p>				
Service	Annual Budget 2016/17	Draft Over/(underspend) at 31st March 2017	Previous reported over/(under) spend at December	Movement
Non Distributed Costs	£1.901m	£0	£0	£0
Non distributed costs outturned on budget.				
Service	Annual Budget 2016/17	Projected Over/(underspend) at 31st March 2017	Previous reported over/(under) spend at October	Movement
Total	£109.820m	(£1.055m)	(£0.018m)	(£1.037m)

- 4.5 Appendix A also highlights a number of non-service expenditure and income areas of the Council budget (not detailed in Table 1). Additional Council tax income of £0.137m due to improved collection performance as reported to Council in June 2017. This also adds to the underspend in the above table.
- 4.6 The 2016/17 budget incorporated approved savings of £7.501m. Table 2 below sets out the position for each council service portfolio.

Table 2: Budgeted 2016/17 savings progress

Department	Savings full year 16/17 (£000)	Draft full Year Saving (£000)	(Under)/ Over Achievement (£000)	Comments and Reason for Variance
Resources & Governance	1,532	916	(616)	Under-achievements of TVR savings, Cleaning Services savings and Property Maintenance savings in relation to Wind & Water-tight.
Strategy and Customer	839	714	(125)	Under-achievement of TVR savings.
Development & Environment	1,126	1,037	(89)	Underachievement of savings due to part achieved savings from planned increase in burial income, low uptake of second garden bin collection introduced, no additional rental income received from Council properties, non implementation of new burial charges for maintenance of lairs and reduced grant income received from Criminal Justice.
Social Services	2,025	908	(1,117)	Progress has been made on a number of savings however, a significant proportion of savings were not achieved. These savings related to adult and older people's services redesign of intermediate care beds at Menstrie and Ludgate. Bed reduction has not been achieved due to the need to maintain care home capacity for the growing demand of older people. A national crisis in the provision of care at home services alongside meeting the demands of delayed discharge has further impacted on the ability to achieve these savings
Education	611	500	(111)	A number of savings not achieved

Department	Savings full year 16/17 (£000)	Draft full Year Saving (£000)	(Under)/ Over Achievement (£000)	Comments and Reason for Variance
				relating to TVR, which were offset by one off compensatory savings.
Housing	417	420	3	All savings achieved.
Corporate	951	278	(673)	Underachievement in relation to: Corporate severance, review of working week and pursuit of debtors.
Total	7,501	4,773	(2,728)	

4.7 Of the £7.501m savings approved by Council, £4.773m were achieved in the year. Any unachieved savings will be carried forward to 17/18 financial year.

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 £6.175m which is £1.257m greater than budgeted. This is an increase of £0.240m from that previously forecast.

5.2 Repairs and Maintenance underspent by £0.906m. This is an increase of £0.249m from that previously forecast. The main reason for this is an underspend of £0.706m for the Property Contracts element which includes reduced charge for Central Support and increased Income from charges. The expenditure on Private Contractors and Voids is now £0.192m less than budget as the Service continues to examine all work that is placed with external firms. This underspend has increased from that previously forecast as expenditure continues to reduce.

5.3 Supervision & Management is underspending by £0.443m, this is £0.044m less than previously forecast. There is an underspend of £0.357m in staffing costs, vacancies have now been filled in line with the revised structure but a delay in this process taking place has resulted in the forecast underspend increasing. Central Support is £0.040m less than budget, an increase of £0.061m from the previous forecast as Facilities Management costs are greater than forecast.

5.4 There has been a spike in void numbers, resulting in an overspend on void rent loss of £0.170m. This has reduced from the last forecast as Void numbers are falling again. The budget had been significantly reduced reflecting last year's performance.

5.5 There is now a small increase in Rental Income of £0.080m. Although the number of house sales still remains the same they have actually been sold late in the year. This has led to the Rent being continued to be due for the majority of the year.

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 2017.

6.3 Overall, the General Services capital programme has recorded an underspend of £4.265m against the £11.325m gross budget, of which £4.072m is expected to be carried forward to 2017/18 due to revised timing of project expenditure. Overall there is an increase in the underspend of £0.918m from the previously reported underspend projected as at December.

6.4 A summary of the projected outturn position for each of the Asset plans alongside the key budget variances are shown in the table below.

Table 3 General Services Capital Budget Variances

Asset Plan	Budget (£000)	Actual to 31st March 2017 (£000)	Over / (under) Spend (£000)	Comments
Community Investment Strategy	6,026	3,003	(3,023)	Land in Dollar to settle before development can commence £0.3m, Ongoing review of school estate and early years strategy £1.9m Street Lighting works continuing into 17/18 £0.3m
Property	1,040	42	(998)	Childcare Residential Unit – Concept design to identify potential sites has been completed. Ongoing further assessments required.
Roads	2,703	2,641	(62)	Bridge Improvement works to be finalised in 17/18
Lands	30	27	(3)	Costs less than anticipated
Fleet	726	725	(1)	Grant received of £1K for Electric Vehicles
IT	800	622	(178)	Due to staff reprioritisation in other digital transformation projects, projects delayed into 17/18.
Total Capital Programme	11,325	7,060	(4,265)	

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 £11.754m. The actual expenditure is £4.912m showing an underspend of £6.842m, £2.680m of which relates to additional income from house and land sales and £0.627m project savings. It is also anticipated that £3.535m will be required to be carried forward to future year's Capital Programme.
- 6.7 Overall the expenditure is £1.119m less than the December Forecast. The main decreases being in Window Replacement £0.270m, Energy Efficiency of £0.465m of which £0.240m relates to Energy Efficiency Standard for Social Housing (ESSH) grant funding, Off the Shelf Expenditure £0.224m and £0.185m for the Roof and Render programme.
- 6.8 The main areas of carry forward include £0.912m related to Roof and Render where delays were encountered as the work involved private owners and landlords, £0.828m relates to the new build at The Orchard, Tullibody, where a final decision regarding this site has still to be confirmed, but works are expected to commence during the 2018/19 financial year.
- 6.9 The carry forward in respect of £0.860m for Off the Shelf Purchase and Refurbishment has increased from that previously reported as the houses available did not meet the needs of the Service. The underspend is to be carried forward to allow for ongoing support for the Strategic Housing Investment Plan if required and for the refurbishment of the units that were bought later in the year. Delays in the Bowmar Community Energy Savings Project has resulted in a requirement for a carry forward of £0.183m while the Service works towards finding a long term solution. Within the Kitchen renewal programme, less Kitchens have been completed than expected with a carry forward of £0.091m.
- 6.10 Two large new carry forwards have been identified from that previously reported. In the Central Heating Replacement programme the Service was successful in obtaining ESSH funding which has resulted in a carry forward of £0.236m. Within the Property Contracts Window Replacement programme the expenditure was £0.160m less than the budget with a requirement to carry this forward to complete those properties already identified in the programme.
- 6.11 The significant projects that contribute to the savings underspend of £3.307m are detailed in Table 4 below and comments are also recorded in Appendix D:

Table 4 HRA Capital Budget Variances

Project	Variance (£000)	Comments
Structural Works	(95)	Less expenditure on Asbestos as programme moves away from Kitchens & Bathrooms.
Window Replacement - Sidey	(110)	Contract finished with reduced costs.
Energy Efficiency Works	(250)	HEEPS project did not proceed as Contractor pulled out
Fairfield School New Build	(97)	Project now handed over to Housing with less costs than expected.
Tillicoultry Community Centre	(154)	Project now handed over to Housing with less

Project	Variance (£000)	Comments
		costs than expected.
Income from Sale of Council Property & Land	(2,680)	More sales materialised than predicted.

7.0 Conclusions

- 7.1 The draft underspend on General Services revenue spend is £1.117m.
- 7.2 Of the £7.501m approved savings, £4.8m has been achieved in the year.
- 7.3 The Housing Revenue Account is anticipating an underspend of £1.257m.
- 7.4 The draft outturn for the capital programme indicates an underspend in the year (including carry forwards) of £4.265m on General Services Capital. Detail on each project is shown in appendix C.
- 7.5 The HRA Capital Programme indicates a draft underspend of £6.842m, including additional income from house & land sales £2.680m and in-year savings of £0.627m. A carry forward of £3.535m is also proposed.

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

Appendix E Corporate Savings Position

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	
Nikki Bridle	Depute Chief Executive	

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CLACKMANNANSHIRE COUNCIL SUMMARY

	2016/17 Final Budget £000	2016/17 Actual £000	2016/17 Variance £000	Dec Forecast	Dec Movement
Service					
Strategy & Customer Services	5,743	5,523	(220)	(101)	(119)
Resources & Governance	22,680	23,182	502	(621)	1,123
	28,423	28,705	282	(722)	1,004
Less Allocated to Non General Fund Services	(1,305)	(1,305)	0	(1,305)	1,305
	27,118	27,400	282	(2,027)	2,309
Executive Team	432	420	(12)	0	(12)
Development & Environment	11,113	10,339	(774)	(458)	(316)
Education	37,251	36,745	(506)	(232)	(274)
Housing & Community Safety	2,992	1,515	(1,477)	(1,057)	(420)
Social Services	27,892	29,140	1,248	1,527	(279)
Corporate Adjustments	(184)	0	184	524	(340)
Misc Services - Non Distributed Costs	1,901	1,901	0	0	0
Service Expenditure	108,515	107,460	(1,055)	(1,723)	668
Central Scotland Valuation	321	321	0	0	0
	108,836	107,781	(1,055)	(1,723)	668
Add/(Deduct)					
Interest on Revenue Balances	(52)	(115)	(63)		(63)
Loan Charges (incl premium)	9,369	9,391	22	61	(39)
Contribution to Bad Debt Provision	200	231	31	0	31
	118,353	117,288	(1,065)	(1,662)	597
Sources of Funding					
General Fund Revenue	(74,579)	(74,494)	85	(214)	299
Non Domestic Rates	(16,269)	(16,269)	0	0	0
Council Tax Reduction Scheme	(3,520)	(3,520)	0	0	0
Council Tax	(18,758)	(18,895)	(137)	0	(137)
Contribution from Reserves - per approved budget	(1,523)	(1,523)	0	0	0
Application of unapplied capital receipt	(148)	(148)	0	0	0
Contribution from earmarked Reserves	(3,556)	(3,556)	0	0	0
	(118,353)	(118,405)	(52)	(214)	162
Outturn on approved budget			(1,117)		

HRA Budget v Forecast
As at March 2017

APPENDIX B

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 16-17 £'000	Actual 16-17 £'000	Variance 16-17 £'000	Previous Forecast 16-17 £'000	Forecast Variance £'000
Housing Revenue Account	-4,918	-6,175	-1,257	-5,935	-240
Private Contractors - continued less expenditure placed with outside firms.	295	117	-178	134	-17
Void Houses	42	28	-14	31	-3
General Maintenance - Income in respect of rechargeable repairs help offset costs.	-13	-32	-19	-35	3
Property Factors -Income now generated charging for common repairs	-25	-9	16	-12	3
Gas Contract	11	6	-5	11	-5
Property Contracts - Reduction in Central Support allocation and increased income from charges	5,464	4,758	-706	4,988	-230
Service Manager -	1,392	1,342	-50	1,275	67
Tenancy & Estate Management - Restructuring has identified need for extra staff in this area. Appointment of these staff now complete.	810	1,013	203	1,026	-13
Housing Business Management - Vacant posts has resulted in staffing saving.	307	223	-84	217	6
Housing Options -Vacant post identified as resource for restructuring. Increased allocation of staff to VPR and transfer of staff to Tenancy	474	224	-250	215	9
HRA General Staff - Vacant posts identified as resource for restructuring. Dely in filling vacant posts.	179	34	-145	61	-27

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.	353	261	-92	258	3
Community Engagement - Lower cost on Tenants Survey.	49	23	-26	23	0
Housing Capital -	3,130	3,063	-67	3,128	-65
Tenancy Overheads - Now predicting an overspend on Void Rent Loss of £170k as levels of Voids have increased. Increased provision made for contribution to bad debt provision.	1,102	1,341	239	1,251	90
Rents -	-18,488	-18,567	-79	-18,506	-61
	<u><u>-4,918</u></u>	<u><u>-6,175</u></u>	<u><u>-1,257</u></u>	<u><u>-5,935</u></u>	<u><u>-240</u></u>

	(A)	Community Investment Strategy :	Amended Budget 16/17 £	Expenditure as at 31.3.17 £	Income as at 31.03.17 £	Net Expenditure as at 31.03.17 £	(Under) / Over spend as at 31.3.17 £	December out-turn £	Movement from December out-turn £	Notes	(Saving)/ Cost in 16/17 £	Approved Carry forward Budget as at March 17 £	(Additional)/ Reduced c/fwd to future years £	(Under) / Over spend as at 31.3.17 £
Project code														
Alloa Cluster														
10000	A1	Schools ICT Replacement	46,000	22,983	0	22,983	(23,017)	46,000	(23,017)		(23,017)			(23,017)
10010	A11	Kilncraigs	16,230	73,041	0	73,041	56,811	16,230	56,811	Approved works	56,811			56,811
10001	A2	ABC Nursery	0	26,642	0	26,642	26,642		26,642		26,642			26,642
10006	A3	Park Primary School	270,980	154,398	0	154,398	(116,582)	140,000	14,398	Lighting programmed into 17/18 due to ongoing other works in 16/17. Works committed in 16/17 to be completed early in 17/18		(98,000)	(18,582)	(116,582)
10005	A6	Park, Play Area & Open Space Improvements	50,000	49,969	0	49,969	(31)	50,000	(31)		(31)			(31)
10116	A7	3-12 School Development	24,000	9,544	0	9,544	(14,456)	2,000	7,544	Park Primary Fire Alarms re-programmed to 17/18 due to ongoing other works in 16/17.	1		(14,457)	(14,456)
10008	A9	Heritage Improvements	40,200	15,993	(580)	15,412	(24,788)	40,200	(24,788)	Project complete - Final invoices and retention only	2		(24,790)	(24,788)
10133	A46	ALLOA SECONDARY SCHOOL SUPPORT	103,000	95,654	0	95,654	(7,346)	103,000	(7,346)	Project complete				(7,346)
10021	A48	Sunnyside Primary School	27,000	4,035	0	4,035	(22,965)	13,500	(9,465)	Works complete to be completed in April 17	(5)	(22,960)		(22,965)
10136	A51	Regeneration Speirs Centre	88,760	14,483	0	14,483	(74,277)	88,760	(74,277)	Worked towards completion in 16/17 but due to re-tendering of the project there was a delay into 17/18	3		(74,280)	(74,277)
10137	A53	Alloa Town Hall	55,440	45,720	0	45,720	(9,720)	55,440	(9,720)	Project complete - Retention only			(9,720)	(9,720)
10150	A54	Bowmar Area Enhancements	23,270	114,403	(100,000)	14,403	(8,867)	23,270	(8,867)	Project completed. Retention only	3		(8,870)	(8,867)
10138	A55	Kelliebank	0	15,564	0	15,564	15,564	0	15,564	Final invoices only. Project completed				15,564
10144	A56	Redwell Primary School	0	(1,732)	0	(1,732)	(1,732)	0	(1,732)	Retention less than accrued				(1,732)
TOTAL Alloa Cluster			744,880	640,696	(100,580)	540,116	(204,764)	578,400	(38,284)		66,895	(120,960)	(150,699)	(204,764)
Lornshill Cluster														
10011	A12	Schools ICT Replacement	47,000	56,079	0	56,079	9,079	47,000	9,079	Project complete - costs offset by underspend in A1	9,079			9,079
10012	A13	Sauchie Hall Locality Hub	81,000	0	0	0	(81,000)	-	-	Project on Hold	(81,000)			(81,000)
10122	A14	Deerpark Primary School Roof	54,050	65,528	0	65,528	11,478	60,000	5,528	Spend allocated from 3-12 school development	11,478			11,478
10127	A17	St Serfs Primary School	202,060	97,723	0	97,723	(104,337)	20,000	77,723	Due to high risk asbestos works to be completed in 17/18	3	(172,000)	67,660	(104,337)
10017	A18	School Estate - Tullibody South Campus	125,000	0	0	0	(125,000)	125,000	(125,000)	Spend was dependant on Council decision. Delayed until 17/18			(125,000)	(125,000)
10018	A19	Village and Small Town Initiative including safer routes to communities	391,750	187,442	(22,795)	164,647	(227,103)	290,000	(125,353)	Cost of Cambus/Tullibody cycle route of £155K is grant funded £80K from Sustran. Tender out in October for other works with works being completed November - March. There is a delay in works which will be carried forward to 17/18	(3)		(227,100)	(227,103)
10019	A20	Network Infrastructure Improvement	0	3,645	0	3,645	3,645		3,645		3,645			3,645
10126	A22	3-12 School Development	60,000	19,485	0	19,485	(40,515)	60,000	(40,515)		(40,515)			(40,515)
10024	A25	Clackmannan Primary School Refurbishment/Locality Hub	623,000	319,130	(254,630)	64,500	(558,500)	200,000	(135,500)	Due to procurement issues with no responses to a tender, works in 16/17 are less than anticipated. Estimated spend is for Classroom upgrades & Auxilliary areas only. Unexpected Grant receipt in 16/17 of £255K.		(423,000)	(135,500)	(558,500)
10025	A26	Village and Small Town Initiative including safer routes to communities	0	11,164	0	11,164	11,164		11,164	Final Invoices	11,164			11,164
10149	A57	Clackmannan Regeneration Project	0	427,073		427,073	427,073	410,000	17,073	£2M Fully funded Clackmannan Regeneration Project which will be fully committed by end of March. Spend anticipated in 17/18				0
10149 B	A57 B	Clackmannan Regeneration Project Grant Funding	0	0	(427,073)	(427,073)	(427,073)	(410,000)	(17,073)					0
TOTAL Lornshill Cluster			1,583,860	1,187,268	(704,498)	482,770	(1,101,090)	802,000	(319,230)		(86,149)	(595,000)	(419,941)	(1,101,090)
Hillfoots Cluster (Alva/Tillicoultry/Dollar)														
10030	A27	Village and Small Town Initiative including safer routes to communities	70,000	0	0	0	(70,000)	-	-	Unable to resource project in 16/17. Project delayed to future years		(70,000)		(70,000)
10026	A28	Hillfoots Glen - Upgrading	300,000	283,970	(14,655)	269,315	(30,685)	290,000	(20,685)	Project cost estimated to be lower than budgeted	(30,685)			(30,685)
10027	A29	Allotment Extension	12,000	1,255	0	1,255	(10,745)	1,800	(545)	Due to unexpected soil contamination, works on hold for further investigation, expected completion in 17/18	(5)	(10,000)	(740)	(10,745)
10028	A30	Flood Prevention Generator	25,000	0	0	0	(25,000)	20,000	(20,000)	Completion in 17/18	(5,000)		(20,000)	(25,000)
10029	A31	Street Lighting Improvements	1,375,000	1,034,961	0	1,034,961	(340,039)	1,225,000	(190,039)	Works committed and will be completed in April 17	5	(200,000)	(140,044)	(340,039)
10031	A32	Schools ICT Replacement	47,000	42,469	0	42,469	(4,531)	47,000	(4,531)		(4,531)			(4,531)
10032	A33	Alva Community Campus/Locality Hub/ Primary school	240,000	112,541	0	112,541	(127,459)	240,000	(127,459)	Works to be completed in 17/18	1	(100,000)	(27,460)	(127,459)
10121	A38	Menstrie Primary School	56,000	36,668	0	36,668	(19,332)	40,000	(3,332)	Works to be completed in early 17/18	(2)		(19,330)	(19,332)
10038	A39	New Cemetery	200,000	0	0	0	(200,000)	-	-	Land is currently not at the point for works to be completed. Land requires to lie for 6 months before works can commence. Delay due to preparation of land by developers.			(200,000)	(200,000)
10039	A40	Village and Small Town Initiative including Playing field development & Temporary Changing facilities	125,000	0	0	0	(125,000)	25,000	(25,000)	Land to settle before development can commence.			(125,000)	(125,000)
10114	A41	3-12 School Development	64,000	73,977	0	73,977	9,977	64,000	9,977	Budgeted in 2 & 3 yr Old school development	9,977			9,977
10119	A47	Strathdevon Primary	770	26,976	0	26,976	26,206	770	26,206	Budgeted in 2 & 3 yr Old school development	26,206			26,206
10124	A49	Tillicoultry Primary	0	900	0	900	900		900	Budgeted in 2 & 3 yr Old school development	900			900
10135	A52	Demolition of Alva Pool	94,360	96,177	0	96,177	1,817	96,200	(23)	Budgeted in 2 & 3 yr Old school development	1,817			1,817
TOTAL Hillfoots Cluster (Alva/Tillicoultry/Dollar)			2,609,130	1,709,894	(14,655)	1,695,239	(913,891)	2,049,770	(354,531)		(1,317)	(380,000)	(532,575)	(913,891)

			Amended Budget 16/17 £	Expenditure as at 31.3.17 £	Income as at 31.03.17 £	Net Expenditure as at 31.03.17 £	(Under) / Over spend as at 31.3.17 £	December out-turn £	Movement from December out-turn £	Notes	(Saving)/ Cost in 16/17 £	Approved Carry forward Budget as at March 17 £	(Additional)/ Reduced c/fwd to future years £	(Under) / Over spend as at 31.3.17 £
(A) Community Investment Strategy :														
All Clackmannanshire Areas - not seperated into a Cluster														
0														
10041	A42	Schools ICT Replacement - All primaries	100,000	100,102	0	100,102	102	100,000	102		102			102
10042	A43	Community Empowerment	113,000	110,588	0	110,588	(2,412)	103,000	7,588		(2,412)			(2,412)
10043	A44	2yr Old School Development	540,550	7,125	0	7,125	(533,425)	100,000	(92,875)	Further review of early year strategy ongoing. Budget will be agreed per project.	(92,875)	(440,550)		(533,425)
10044	A45	3yr Old School Development	294,000	33,554	0	33,554	(260,446)	0	33,554		(90,446)		(170,000)	(260,446)
10147	A50	Free School Meal Equipment	40,860	33,746	0	33,746	(7,114)	50,000	(16,254)	Final works to be completed in 17/18	(4)			(7,114)
TOTAL All Clackmannanshire Areas - not seperated into a Cluster			1,088,410	285,115	0	285,115	(803,295)	353,000	(67,885)		(185,635)	(440,550)	(177,110)	(803,295)
Total (A) Total Community Investment Strategy			6,026,280	3,822,973	(819,733)	3,003,240	(3,023,040)	3,783,170	(779,930)		(206,206)	(1,536,510)	(1,280,324)	(3,023,040)
(B) Property Asset Management Strategy :														
10045	B1	Statutory Compliance DDA Schools	20,000	20,129	0	20,129	129	20,000	129		129			129
10046	B2	Compliance - Asbestos Removal (Schools)	20,000	0	0	0	(20,000)	0	0	St Serfs Primary School works commencing in 17/18. Delay due to QS being required for project			(20,000)	(20,000)
10047	B3	Childcare Residential Unit	1,000,000	22,000	0	22,000	(978,000)	11,000	11,000	Strategic Design brief agreed with Social Services. Concept design to identify potential sites completed. Using a site assesment matrix a quantitative assesment is now being undertaken to narrow down the number of potential sites identified. Qualitative assesment will then be undertaken by Social Services. Spend will therefore not be in 16/17		(989,000)	11,000	(978,000)
Total (B) Total Property Asset Management Strategy :			1,040,000	42,129	0	42,129	(997,871)	31,000	11,129		129	(989,000)	(9,000)	(997,871)
(C) Roads Asset Management Strategy :														
10048	C1	- A907 Braehead	50,000	50,000	0	50,000	-	50,000	0		0			0
10049	C2	- Flood Prevention	104,000	102,071	0	102,071	(1,929)	104,000	(1,929)					0
10050	C3	- Cycle Routes	65,000	129,887	0	129,887	64,887	65,000	64,887					0
10051	C4	- Carriageways	1,459,000	1,462,621	0	1,462,621	3,621	1,459,000	3,621					0
10052	C5	- Footways	100,000	100,000	0	100,000	0	100,000	0					0
10053	C6	- Surface Treatment	100,000	102,510	0	102,510	2,510	100,000	2,510					0
10054	C7	- Bridge Improvements	96,000	34,944	0	34,944	(61,056)	96,000	(61,056)	From the bridge engineer reports, work required still to be finalised.			(61,000)	(61,000)
10055	C8	- Road Safety	264,710	539,171	(339,679)	199,492	(65,218)	264,710	(65,218)	Menstrie Cycle works - Grant used to offset additional works, Project continuing into 17/18			(31,200)	(31,200)
10056	C9	- Lighting Replacement	265,000	272,618	0	272,618	7,618	265,000	7,618					0
10057	C10	Road & Footpath Improvements	154,000	143,908	0	143,908	(10,092)	154,000	(10,092)					0
10058	C11	Road Safety (Claremont/Kellie Place)	45,000	42,816	0	42,816	(2,184)	45,000	(2,184)		30,355			30,355
Total (C) Total Roads Asset Management Strategy :			2,702,710	2,980,544	(339,679)	2,640,865	(61,845)	2,702,710	(61,845)		30,355	0	(92,200)	(61,845)
(D) Lands Asset Management Strategy :														
10061	D1	SWF/Wheeled Bins	30,000	26,595	0	26,595	(3,405)	30,000	(3,405)		(3,405)			(3,405)
Total (D) Total Lands Asset Management Strategy :			30,000	26,595	0	26,595	(3,405)	30,000	(3,405)		(3,405)	0	0	(3,405)
(E) Fleet Asset Management Strategy :														
10145	E2	Electric Vehicles	0	0	(950)	(950)	(950)	0	(950)		(950)			(950)
10062	E1	Vehicle & Machinery Replacement	726,000	752,319	(26,243)	726,076	76	726,000	76		76			76
Total (E) Total Fleet Asset Management Strategy :			726,000	752,319	(27,193)	725,126	(874)	726,000	(874)		(874)	0	0	(874)
(F) IT Asset Management Strategy :														
10064	F1	IT Infrastructure	160,000	150,204	0	150,204	(9,796)	160,000	(9,796)	Final invoices due.	4		(9,800)	(9,796)
10065	F2	Telecare	75,000	59,868	0	59,868	(15,132)	75,000	(15,132)		(15,132)			(15,132)
10066	F3	Social Services Integrated System	25,000	0	0	0	(25,000)	0	0	Project on Hold pending Management decision. Underspent Budget transferred to CCTV Kelliebank as approved at Council on 15th Dec 16	(25,000)			(25,000)
10067	F4	Digital Transformation	135,000	49,558	0	49,558	(85,442)	50,000	(442)	Due to staff reprioritisation of resources, projects for Roads & Leisure Systems have been delayed into 17/18	(2)	(85,000)	(440)	(85,442)
10068	F5	e-Building Standards	20,000	4,451	0	4,451	(15,549)	15,000	(10,549)	Project costs less than originally estimated	(5,549)		(10,000)	(15,549)
10069	F6	Managed Wi-fi	140,000	159,858	0	159,858	19,858	160,000	(142)	Phase One costs higher than expected. This will be offset by reduced costs in Phase three in 18/19.	19,858			19,858
10070	F7	Financial Management System Replacement	185,000	198,199	0	198,199	13,199	185,000	13,199		13,199			13,199
	F8	CCTV - Kelliebank	60,000	0	0	0	(60,000)	60,000	(60,000)	Project commencing in 17/18			(60,000)	(60,000)
Total (F) Total IT Asset Management Strategy :			800,000	622,138	0	622,138	(177,862)	705,000	(82,862)		(12,622)	(85,000)	(80,240)	(177,862)
TOTAL CAPITAL PROGRAMME			11,324,990	8,246,697	(1,186,605)	7,060,093	(4,264,897)	7,977,880	(917,787)		(192,624)	(2,610,510)	(1,461,764)	(4,264,897)

Housing Capital Programme 2016-17 Period to March 2017	16-17 Net Budget	Gross Expenditure to 31/03/17	Income to 31/03/17	Net Expenditure to 31/03/17	Actual to Budget Variance	December Forecast	Movement from December Forecast	Comment	C/F to 2017-18
SCOTTISH HOUSING QUALITY STANDARD									
TACKLING SERIOUS DISREPAIR									
PRIMARY BUILDING ELEMENTS									
Structural Works									
Asbestos Testing for Council Houses 2013-17	25,000	21,112		21,112	(3,888)	18,000	3,112	Less work now being carried out as Capital	
Asbestos Removal Works for Council Houses 2013-17	125,000	33,997		33,997	(91,003)	38,000	(4,003)	Programme moves away from Kitchens & Bathrooms	
Structural Works	150,000	55,109	0	55,109	(94,891)	56,000	(891)		
SECONDARY BUILDING ELEMENTS									
Damp/Rot									
2013-17 Damp & Rot Works	100,000	84,175		84,175	(15,825)	100,000	(15,825)	Programme reactive and less work identified following investment in Central Heating.	
Damp/Rot	100,000	84,175	0	84,175	(15,825)	100,000	(15,825)		
Roofs / Rainwater / External Walls									
2014-17 Roof & Render Upgrading Works	2,527,000	1,614,836		1,614,836	(912,164)	1,800,000	(185,164)	Programme delayed has resulted in requirement for carry forward. Work already identified	912,000
Roofs / Rainwater / External Walls	2,527,000	1,614,836	0	1,614,836	(912,164)	1,800,000	(185,164)		
Doors									
External Door Replacement 2014-18	10,000	0		0	(10,000)	10,000	(10,000)		
Window & Doors	10,000	0	0	0	(10,000)	10,000	(10,000)		
Windows									
Window Replacement 2014-18 Sidey	1,011,400	901,396		901,396	(110,004)	1,011,400	(110,004)	Contractor finished on Site. Programme progressed slower than anticipated resulting in requirement for carry forward.	160,000
Window Replacement 2014-18 PCU	807,600	647,401		647,401	(160,199)	807,600	(160,199)		
Windows	1,819,000	1,548,797	0	1,548,797	(270,203)	1,819,000	(270,203)		
Secondary Building Elements	4,456,000	3,247,808	0	3,247,808	(1,208,192)	3,729,000	(481,192)		
ENERGY EFFICIENCY									
Full/Efficient Central Heating									
2013/16 Central Heating Replacement	1,854,000	1,857,621	(240,000)	1,617,621	(236,379)	1,854,000	(236,379)	EESH grant received resulting in carry forward of underspend. Budget carried forward as Service works towards finding a long term solution.	236,000
Bowmar Community Energy Savings Programme (CESP)	183,000	0		0	(183,000)	0	0		183,000
Home Energy Efficiency Programme Area Based 2015-16 (HEEPS)	355,000	377,791		377,791	22,791	356,000	21,791		
Energy Efficiency Works	250,000	0		0	(250,000)	250,000	(250,000)	Contractor pulled out of project.	
Full/Efficient Central Heating	2,642,000	2,235,412	(240,000)	1,995,412	(646,588)	2,460,000	(464,588)		
	2,642,000	2,235,412	(240,000)	1,995,412	(646,588)	2,460,000	(464,588)		
MODERN FACILITIES & SERVICES									
Kitchen Renewal									
Kitchen Replacement 2014-18	263,000	172,399		172,399	(90,601)	147,000	25,399	Less work carried out than expected.	91,000

Kitchen Renewal	263,000	172,399	0	172,399	(90,601)	147,000	25,399		
Bathrooms									
2013-16 Bathroom Replacements PCU Team	50,000	76,856		76,856	26,856	50,000	26,856	More work carried out than expected.	
Bathrooms	50,000	76,856	0	76,856	26,856	50,000	26,856		
	313,000	249,255	0	249,255	(63,745)	197,000	52,255		
HEALTHY, SAFE & SECURE									
Safe Electrical Systems / CO Detectors									
Safe Electrical Rewire 2013-17	300,000	326,031	0	326,031	26,031	300,000	26,031	Amey currently on site. Programme will require increase in future years as requirement to test now every five years.	
Safe Electrical Systems	300,000	326,031	0	326,031	26,031	300,000	26,031		
Communal Areas (Environmentals)									
2011-15 Rep/Up Door Entry Systems	205,000	153,279	0	153,279	(51,721)	120,000	33,279	New contract will on site with programme in place until year end. Carry forward required. Currently on site in Clackmannan & Coalsnaughton with work instructed for the year.	52,000
External Works : Fencing, Gates, Paths Door Entry Upgrade Term Contract 2016-20	125,000	113,028		113,028	(11,972)	125,000	(11,972)		
Communal Areas (Environmentals)	330,000	266,307	0	266,307	(63,693)	245,000	21,307		
	630,000	592,338	0	592,338	(37,662)	545,000	47,338		
NON-SHS ELEMENTS									
PARTICULAR NEEDS HOUSING (CITC)									
Conversions & Upgradings									
Conversions & Upgradings	50,000	1,448	0	1,448	(48,552)	1,450	(2)	To be utilised for Bungalow Conversion in Tullibody.	48,000
Conversions & Upgradings	50,000	1,448	0	1,448	(48,552)	1,450	(2)		
Disabled Adaptations									
Aids & Adaptations 2013-17	50,000	96,796		96,796	46,796	50,000	46,796		
Disabled Adaptations	50,000	96,796	0	96,796	46,796	50,000	46,796		
Demolitions									
Demolitions - The Orchard	2,000	410	0	410	(1,590)	2,000	(1,590)		
Demolitions	2,000	410	0	410	(1,590)	2,000	(1,590)		
Environmental Improvements									
HRA Roads & Footpaths Improvements	112,000	120,676		120,676	8,676	81,500	39,176		
MCB Tenant Community Improvement Fund	268,000	168,056	0	168,056	(99,944)	210,000	(41,944)	Door Entries and Close Refurbishment in Sauchie still to be carried out.	78,000
Environmental Improvements	380,000	288,732	0	288,732	(91,268)	291,500	(2,768)		
	482,000	387,386	0	387,386	(94,614)	344,950	42,436		
Council New Build Housing (Transforming Communities)									
Hallpark New Build	35,000	41,217		41,217	6,217	41,000	217		
New Build - Fairfield School	516,000	362,981		362,981	(153,019)	363,000	(19)	Project now completed excluding retention	56,000
New Build - Tilly Community Centre Phase 1a	119,000	147,177		147,177	28,177	178,000	(30,823)	Project now completed excluding retention	11,000
New Build - Tilly Community Centre Phase 1b/OTSP Refurbishment	193,000	0		0	(193,000)	0	0	Phase 1b sold to Kingdom HA	
New Build - Tilly Community Centre Phase 2	20,000	0		0	(20,000)	0	0	Land assembly to be completed	20,000
The Orchard	828,000	0		0	(828,000)	0	0	Expenditure on hold pending final decision	828,000

Off The Shelf Purchase	1,300,000	829,206	(370,000)	459,206	(840,794)	663,000	(203,794)	Carry forward to support future investment in SHIP and refurbishment of properties acquired late in financial year.	840,000
Off The Shelf Refurbishment	230,000	247,169	(37,200)	209,969	(20,031)	230,000	(20,031)		20,000
Council New Build Housing (Transforming Communities)	3,241,000	1,627,750	(407,200)	1,220,550	(2,020,450)	1,475,000	(254,450)		
	3,241,000	1,627,750	(407,200)	1,220,550	(2,020,450)	1,475,000	(254,450)		
Other Costs / HBMS									
Computer Equipment - New (HBMS)	60,000	75,714	0	75,714	15,714	60,000	15,714		
Construction Design Management	20,000	8,020		8,020	(11,980)	5,000	3,020	Delay in procuring contract	
Other Costs / HBMS	80,000	83,734	0	83,734	3,734	65,000	18,734		
	80,000	83,734	0	83,734	3,734	65,000	18,734		
TOTAL CAPITAL EXPENDITURE	11,994,000	8,478,792	(647,200)	7,831,592	(4,162,408)	8,871,950	(1,040,358)		
Sale of Council Property									
Sale of Council Houses	(240,000)	5,331	(2,885,500)	(2,880,169)	(2,640,169)	(2,800,000)	(80,169)	Last year of SOCH scheme. Some still to settle in 2017-18.	
Sale of Mortgage Rescue	0		(36,277)	(36,277)	(36,277)	(37,500)	1,223	Sale of one property	
Sale of Council Land	0		(3,500)	(3,500)	(3,500)	(3,500)	0		
Sale of Council Property	(240,000)	5,331	(2,925,277)	(2,919,946)	(2,679,946)	(2,841,000)	(78,946)		
NET EXPENDITURE	11,754,000	8,484,123	(3,572,477)	4,911,646	(6,842,354)	6,030,950	(1,119,304)		3,535,000

