
Report to Resources and Audit Committee

Date of Meeting: 04 October 2012

Subject: Council Financial Performance at July 2012

Report by: Accountancy Manager

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 current financial year, 2012/13, based on activity to date up to the end of July 2012. Projected outturns up to March 2013 are also set out in the report.

2.0 Recommendations

- 2.1. The Committee is asked to note, comment on and challenge the current financial position.

3.0 Background

- 3.1. Following the recent changes to the political decision making structures, Service Committees now receive budget monitoring reports at each meeting which provide more detail of the spending activity within their remit.
- 3.2. This overall report summarises the financial position of the Council and complements the service reporting arrangements.
- 3.3. Outturn positions reflected in this report are based on rigorous reviews of service spending activity by accountants and service managers which have been reinforced through ongoing budget challenge sessions conducted by the Directors Group.

4.0 General Fund Revenue

- 4.1 Appendix A to this paper sets out the revised estimate for each service area. This summary reflects as far as possible any further service reconfiguration implemented since the start of the year. Budgeted and actual spend for the four months to 31st July are shown together with projected outturns for the full year which have been prepared following discussions with managers within each Service area and subsequent review at budget challenge sessions.

4.2 Overall the Council's actual expenditure incurred to the end of July is recording a favourable position of £2.135m compared to our profiled budget at that stage of the year. This favourable position is expected to reduce as the year progresses and translate to a projected net underspend of £0.818m by the end of the year. The main reason for this favourable position is due to one off cash savings generated whilst services continue to conclude service redesigns.

4.3 Table 1 below provides an overview of the Council's outturn position within each Service Expenditure area. The commentary aims to flag the key reasons for material variances from the approved budget.

Table 1

Service	Actual to 31.7.12 (under)/over	Projected 31.3.13 (under)/over	Commentary
Support Services	(£371k)	(£272k)	One-off Cash Savings as vacancies have been prolonged whilst restructures are being implemented
Strategy and Customer Services	(£359k)	(£328k)	One-Off cash savings as vacancies have been prolonged while restructures are being implemented. Restructuring now complete.
Facilities Management	(£436k)	(£176k)	Waste Management Savings due to reduced tonnage and cheaper green bin waste disposal.
Social Policy	(£555k)	(£15k)	Child Care - Residential school overspend of £487K in excess of budget arising from an additional four placements. This is offset by management restructure savings of £132K and savings in most other areas.
Education	(£303k)	£84k	Supply teachers budget forecast to be overspent by £217K. NEET spend £127K no budget. Additional transport costs of £73K. Offset by Learning Assistants saving of £91K and various other savings.
Housing	(£151k)	(£46k)	Restructure not yet concluded generating cash savings. Ongoing re-alignment of budgets.
Community and Regulatory	(£40k)	(£54k)	Cash savings pending due to vacant posts.
PCU	£81k	0	Phasings currently being reviewed. Service confident that outturn position will be within budget.

4.4 The 2012/13 budget incorporated savings of £1.886m through a combination management and policy savings together with invest to save savings. At this point in the year we are able to report that 83% of these savings have been secured. Table 2 below sets this out for each council service portfolio.

Table 2

Department	Savings full year 12-13 £000	Progress 12-13 £000	Comments
Support Services	19	0	Delay in implementation of Corporate Arrears system
Strategy and Customer	285	245	Restructure of Customer Services ongoing
Facilities Management	396	379	Restructure ongoing
Social Policy	633	448	Project to convert Upper Mill street

			ongoing. Saving delayed
Education	181	181	Restructure savings complete
Housing	119	84	Restructure ongoing. Reduction in payment to Women's Aid not actioned
Community and Regulatory	107	89	Restructure ongoing. Full saving not met this year
Corporate	150	150	Actioned - removal of car allowances per single statue agreement
	1,886	1,576	

4.5 The 2012/13 budget incorporated a number of political initiatives, and we are able to report good progress in delivering these as detailed below in Table 2.

Table 3

Initiative	£000	Comments
Public conveniences: Alloa	65	Toilets now open
Environmental Improvement Fund	100	Fund available ring-fenced within invest to save forum. Report on proposed operation of fund submitted to Enterprise and Development Committee
Fund available ring-fenced within invest to save forum	135	Working group to start up soon once TU's confirm representation
Early intervention: Tillicoultry	50	Ongoing work - The HUB will be established by year end. Consultation work on additional expenditure to be prioritised and further meetings with all stakeholders and Tillicoultry Action Group are being arranged.
Early intervention: Raising attainment	180	Extension of Breakfast club provision. Reviewing in summer to determine uptake. Provision in place for all schools to access this facility Employing 3 FTE. Specific action plan for each school. Centrally managed but locally delivered. A requirement that the impact of the investment is demonstrated using monitoring and tracking of pupils 'at risk'. Quarterly reporting on action plan.
Childcare Services	100	Temp Service Manager and additional Team Leader have been recruited. Two additional social work posts have also been filled.
Alva Pool	250	Payment made in July. Transferred
Healthy eating initiatives	30	Breakfast service has been extended and in place
Zero Waste	134	Ear marked reserve to be used in food waste collections and zero waste strategy implementation
Choice based lettings facility	40	Will be progressed in allocations policy review within HRA
Review of Leisure provision	50	Funding approved for technical review of ALB options and other facilities including review of Sports Scotland facilities planning model in Clackmannanshire. Awaiting feedback from Leisure and Sports Main Issues Report consultation prior to agreeing brief for review

4.6 The Budget Strategy Update paper to Council in August highlighted the latest projected funding gap facing the Council over the next two years at £12.511m. Services are working on business case developments taking forward outputs

suggested at the budget challenge sessions. There remains a degree of uncertainty on timing of approval and delivery of these ongoing saving proposals, and thus the positive outcome being forecast in the current year will assist the budget planning over the coming year.

5.0 Housing Revenue Account

- 5.1 There is considerable work on-going with Housing and Accountancy Services to re-align all budgets to ensure that budgets more fully reflect service delivery.
- 5.2 Appendix B to this paper sets out the summary budget for the Housing Revenue Account for this year. Budgeted and actual spend for the four months to 31st July are shown together with projected outturns for the full year. A number of budget lines show significant "actual" underspend but projected outturn on budget. This is due to seasonal variations and delays in completion and processing of charges from PCU. Work is ongoing to re-profile budget phasings.
- 5.3 Staffing budgets have now been aligned and are reflected in projections and are the main contributory factor in the resulting projected underspend of £287k outturned for the year. It is assumed that vacancies will remain in place until any restructure is implemented.

6.0 Capital

6.1 General Services

- 6.2 Appendix D to this paper details the General Services capital programme for the current year where individual projects are listed within the various asset management plans. The budgets for the year have been adjusted for changes in carry-forward figures from 2011/12, since the budget was approved in February. This results in an adjusted gross budget for 2012/13 of £10.092m compared to the sum approved at Council in February of £8.556m. The movements are recorded in Appendix C. After allowing for the General Government Grant, the revised net capital financing requirement in the year is £6.160m.
- 6.3 A considerable amount of work has been done with Services to predict the phased budgeted spend of each project, and for the first time the appendix records variances between budgeted and actual spend to date as well as projecting the spend for the full year. Brief comments on project status are also recorded.
- 6.4 At the end of July, there is an underspend of £0.444m compared to forecast, and this position is expected to translate into an underspend of £1.720m on projects that will now move into 2013/14. The significant projects that contribute to this position are detailed in Table 4 below:

Table 4

Project	Variance (£000)	Comments
3-12 School Development	(100)	3 roof projects at tender stage

Spiers Centre	(651)	Enabling works commencing November. Project c/fwd to 2013/14
St Johns / Claremont	(359)	Now Initiated through HUB process. Substantive work not until March 2013
Black Devon Landfill Gas Collection & Treatment Project	(272)	C/fwd to 2013/14 due to planning permission not allowing work beyond September because of proximity to SSSI. Can not commence until end of March 2013 now.

6.5 The 2012/13 budget also incorporated a number of political initiatives in respect of capital over the next three years, and we are able to report progress in delivering these as detailed below in Table 5.

Table 5

Initiative	£000	Comments
Capital Stimulus Fund		3 sites as per Council report of 8 March to be marketed this month. Temporary staff to be employed to manage project
Property Asset Plan	4,637	Backlog maintenance in school estate. Significant summer programme of works complete with larger roof replacements currently at tender stage. Property asset management improvements ongoing at Kelliebank Village / small town initiative at feasibility stage at Sauchie, aiming to go to consultation shortly
Roads Asset Plan	1,485	Backlog maintenance of road infrastructure being addressed and on site
Land Asset Plan	75	Currently seeking agreement of landowners to works. Preliminary works contractor appointed.
Fleet Asset Plan	120	Vehicles ordered awaiting delivery in December to coincide with food waste roll-out
IT Asset Plan	250	HR/payroll system procured, project team in place and transition phase underway. Estimate dual running in November/December with go-live scheduled for end of March at latest.

6.6 Housing Revenue Account

6.7 Appendix E to this paper details the Housing Revenue Account capital programme for the current year with individual projects. The budgets for the year have been adjusted for changes in carry-forward figures from 2011/12, since the budget was approved in February. This results in an adjusted gross budget for 2012/13 of £8.699m. After allowing for the sale of council houses, the revised net capital financing requirement in the year is £7.885m.

- 6.8 Work has started to introduce more accurate phased budgeted spend of each project, which are reflected in the appendix. Brief comments on project status are also recorded.
- 6.9 At the end of July, there is an overspend of £0.115m compared to forecast, but this position is expected to translate into an underspend of £0.491m on projects for the full year 2012/13. The significant projects that contribute to this position are detailed in Table 6 below:

Table 6

Project	Variance (£000)	Comments
Structural Works	100	Additional asbestos removal (£75k) as a direct result of grant funded central heating programme.
Kitchens	444	Review of kitchen programme undertaken. Additional kitchens identified at pine Grove, Lochbrae.
Demolitions	(154)	Insurance claim contribution not anticipated in budget
Council new build	(650)	Grant funding expected this year not included in original budget
Computer Equipment	(225)	HBMS system to be retendered due to change in specification

- 6.10 It should be highlighted that the HRA capital investment is projected at over £12m from an actual programme of £8.699, recognising over £4m of external grant income from government and external utility companies.

7.0 Conclusions

- 7.1 General Services revenue spend is anticipated to achieve an underspend of £0.818m in the year as a result of ongoing vacancy management pending conclusion of service restructuring. This favourable outcome will strengthen reserves and assist budget planning over the next year.
- 7.2 Significant progress is being made in delivering the approved savings of £1.886m with an achievement of 83% to date.
- 7.3 The Housing Revenue Account is also anticipating an underspend of £0.287m as a result of a similar vacancy management position.
- 7.4 As a result of projects carried forward from last year, the Council's capital programme in 2012/13 stands at £10.092m and £8.699m respectively for General Services and HRA. The current review of the programme indicates that underspends of £1.720m on General Services and £0.491m on HRA will arise, and the specific projects involved are detailed within the report.

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

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".

Council summary of expenditure

15.0 Background Papers


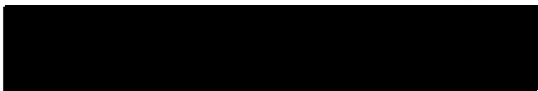
15.1 Have you used other documents to compile your report? (All documents must be kept available by the author for public inspection for four years from the date of meeting at which the report is considered)

Yes (please list the documents below) No

Author(s)

NAME	DESIGNATION	TEL NO / EXTENSION
Martin Dunsmore	Accountancy Manager	2041

Approved by

NAME	DESIGNATION	SIGNATURE
Nikki Bridle	Director of Finance and Corporate Services	
Elaine McPherson	Chief Executive	

Clackmannanshire Council Summary
31st July 2012

Appendix A

	Annual Budget 2012/13	Budget To 31st July 2012	Actual To 31st July 2012	Outturn 31st July 2012	Budget to date V Actual to date 31st July 2012	Variance Outturn V Budget 31st July 2012
Service						
Support Services	6,057	2,136	1,766	5,785	(371)	(272)
Strategy and Customer Services	7,117	2,460	2,101	6,789	(359)	(328)
	13,174	4,597	3,867	12,574	(730)	(601)
Less Allocated to Non General Fund Services	(1,779)	0	0	(1,716)	0	63
	11,395	4,597	3,867	10,858	(730)	(537)
Facilities Management	23,778	9,656	9,220	23,602	(436)	(176)
Social Policy	25,583	8,834	8,279	25,568	(555)	(15)
Education	33,870	11,154	10,851	33,954	(303)	84
Housing	3,185	1,139	987	3,139	(151)	(46)
Community and Regulatory	5,423	1,560	1,520	5,369	(40)	(54)
PCU	(897)	1,021	1,101	(897)	81	0
Corporate Adjustments	783	0	0	783	0	0
Misc Services - Non Distributed Costs	1,132	0	0	1,058	0	(74)
Service Expenditure	104,252	37,960	35,825	103,434	(2,135)	(818)
Add Requisitions from Joint Boards						
Central Scotland Police	3,883	0	0	3,883	0	0
Central Scotland Fire	2,486	0	0	2,486	0	0
Central Scotland Valuation	394	0	0	394	0	0
	111,015	37,960	35,825	110,197	(2,135)	(818)
Add / (Deduct)						
Interest on Revenue Balances	(160)	0	0	(160)	0	0
Loan Charges	9,443	0	0	9,443	0	0
Contribution to Bad Debt Provision	200	0	0	200	0	0
Contribution to Spend to Save Fund	290	0	0	290	0	0
	120,788	37,960	35,825	119,970	(2,135)	(818)
Sources of funding						
General Revenue Funding/Non-Domestic Rates	(95,608)	0	0	(95,608)	0	0
Council Tax	(21,581)	0	0	(21,581)	0	0
Contribution From Reserves	(2,237)	0	0	(2,237)	0	0
Contribution from Ear marked reserves	(1,362)	0	0	(1,362)	0	0
	(120,788)	0	0	(120,788)	0	0
Projected (Surplus) / Shortfall	0		35,825	(818)	(2,135)	(818)

HOUSING REVENUE ACCOUNT SUMMARY

Appendix B

	Annual Budget 2012/13	Budget To 31/07/12	Actual To 31/07/12	Projected Outturn to 31/03/13	Variance Outturn v Budget
REPAIRS & MAINTENANCE					
Private Contractors & Land Service:	350,000	113,322	117,676	386,787	36,787
Void Houses	1,060,000	353,298	115,781	1,065,300	5,300
General Maintenance	2,111,000	703,596	215,573	2,111,000	0
Cyclical Maintenance	680,000	226,644	18,888	680,000	0
Gas Contract	360,000	119,988	65,078	360,000	0
Minor SW Repairs	21,000	6,999	3,720	21,000	0
	4,582,000	1,523,848	536,716	4,624,087	42,087
SUPERVISION & MANAGEMENT					
	4,056,600	814,036	641,810	3,762,763	(293,837)
CAPITAL FINANCING COSTS					
Principal Repayments	1,280,590	0	0	1,280,590	0
Interest Payments	2,186,190	0	0	2,186,190	0
Loans Fund Expenses	21,000	0	0	21,000	0
	3,487,780	0	0	3,487,780	0
OTHER EXPENSES					
Insurance	250,000	250,000	214,661	214,661	(35,339)
Stair Lighting	10,620	3,540	2,021	10,620	0
Void Rent Loss	327,550	109,172	125,731	327,550	0
Garden Aid Scheme	102,020	34,003	33,158	102,020	0
Special Uplifts	127,590	42,526	36,170	127,590	0
Pest Control	12,690	4,230	1,182	12,690	0
Contributions to Bad Debts	191,880	0	0	191,880	0
Miscellaneous	10	3	0	10	0
Council Tax on Empty Properties	11,280	0	0	11,280	0
	1,033,640	443,474	412,923	998,301	(35,339)
TOTAL EXPENDITURE					
	13,160,020	2,781,357	1,591,449	12,872,930	(287,090)
INCOME					
Rents	(15,649,260)	(5,602,982)	(5,480,210)	(15,649,260)	0
Other Income (Garage Sites, Shops)	(40,500)	(13,499)	(11,556)	(40,500)	0
Interest on Revenue Balances	(34,780)	0	0	(34,780)	0

HOUSING REVENUE ACCOUNT SUMMARY

Appendix B

	Annual Budget 2012/13	Budget To 31/07/12	Actual To 31/07/12	Projected Outturn to 31/03/13	Variance Outturn v Budget
	(15,724,540)	(5,616,480)	(5,491,766)	(15,724,540)	0
NET EXPENDITURE	(2,564,520)	(2,835,123)	(3,900,318)	(2,851,610)	(287,090)

General Services Capital Programme Budget 2012/13 Service / Project Name	Gross 2012/13 Budget approved by Special Council 09.02.12	Additional Carry Forwards not on original Special Council Report	Transfer from Capital Receipts	2012/13 Budget approved by Special Council 09.02.12 including additional c/fwds	Net 2013/14 Budget approved by Special Council on 9 Feb 2012	Net 2014/15 Budget approved by Special Council on 9 Feb 2012
	£	£		£	£	£
Property Asset Management Plan						
3-12 School Development (Primary & Nursery) & School Fund (9)	750,000	51,310		801,310	750,000	750,000
Additional 3-12 School Development funding	750,000	0		750,000	0	1,000,000
Forthbank Waste Recycling Project & Accomodation Rationalisation	20,000	80,390		100,390	0	0
Cochrane Hall, Alva Refurbishment & Upgrading	10,000	3,340		13,340	0	0
Alloa Town Centre Regeneration: Speirs Centre	1,800,000	100,640		1,900,640	900,000	50,000
Telecare	75,000	0		75,000	75,000	75,000
St. Johns / Claremont	400,000	78,880		478,880	3,000,000	900,000
Tillicoultry Asset Plan: Conversion of family centre to community hub	370,000	2,570		372,570	10,000	0
Tillicoultry Asset Plan: Redevelop existing CAP/Library to housing	135,000	3,730		138,730	0	0
Purchase of Former Health Centre Site, Marshall, Alloa	150,000	0		150,000	0	0
Alloa Gymnastic Club	37,000	0		37,000	0	0
Property Asset Management Improvements	100,000	0		100,000	100,000	400,000
Village / Town Centre Initiative (Phase 1: Sauchie)	250,000	0		250,000	0	0
CCTV	81,000	9,260		90,260	0	0
School Building Alarm Systems	0	19,950		19,950	0	0
Demolition of Lornshill Academy & Construct Car Parking & Football Pitch & Runn	0	82,990		82,990	0	0
Roads Asset Management Plan						
Bridge Strengthening	0	26,490		26,490	0	0
Flood Prevention						
Flood Prevention Scheme - Tillicoultry (Elistoun Drive)	50,000	102,440		152,440	0	0
	0	67,380		67,380	50,000	700,000
					0	
Road & Footway Improvements (SRMCS), including town centres	1,400,000	81,530		1,481,530	1,500,000	1,600,000
National Cycle Route	0	42,000		42,000	0	0
		0				
Land Asset Management Plan						
Black Devon Landfill Gas Collection & Treatment Project	260,000	33,750		293,750	5,000	0
Cemeteries Strategy	60,000	0		60,000	0	200,000
Contaminated Land / Alva Gas Works	53,000	26,580		79,580	53,000	53,000
Parks, Play Areas & Open Spaces	50,000	11,460		61,460	50,000	50,000
Keilarsbrae Skatepark	0	0	75,000	75,000	0	
Footpath, Mill Glen, Tillicoultry	75,000	0		75,000	0	
Landscape Partnership - conserve Ochills / Hillfoots	113,000	2,120		115,120	0	0
Shillinghill to the Town Hall: Relocated Road Crossing	0	13,790		13,790	0	0
Mixed Leisure Route Upgrading	0	10,000		10,000	0	0
Town Centre Regeneration Fund - Imagine Alloa	0	6,950		6,950	0	0
Fleet Asset Management Plan						
Vehicle Replacement Programme (for details, see below)	750,000	293,960		1,043,960	1,400,000	718,000
Wheeled/Litter Bins / Strategic Waste Fund	30,000	24,110		54,110	30,000	30,000
Zero Waste Plan Vehicles	60,000	0		60,000	60,000	
Plugged in places - grant funded						
IT Asset Management Plan						
IT Services	327,000	165,960		492,960	235,000	372,000
Additional IT funding for major core systems	250,000	0		250,000	0	
Finance Services - General Ledger system	0	52,270		52,270	0	0
Capital Contribution to the Police Board	150,000	0		150,000	138,000	203,000
Efficient Government/Customer First Developments	0	66,660		66,660	0	0
Total Capital Programme	8,556,000	1,460,510	75,000	10,091,510	8,356,000	9,841,000
General Capital Grant						
General Capital Grant	0	0		(3,932,000)	(3,689,000)	(5,261,000)
Net Capital Budget	8,556,000	1,460,510	75,000	6,159,510	4,667,000	4,580,000

General Services Capital Programme Budget 2012/13								Appendix D
Service / Project Name	Ledger Code	2012/13 Budget approved by Special Council 09.02.12 including additional c/fwds £	Budget to 31.7.12	Actual to 31.7.12 £	Projected Out-turn 31.03.13	Variance Budget v Projected	Budget to Date v Actual to date	Comment
Property Asset Management Plan								
3-12 School Development (Primary & Nursery) & School Fund & Additional 12-13 F	90104900	1,551,310	210,260	210,260	1,451,310	(100,000)	0	Summer programme completed, 3 roof projects at tender stage
Forthbank Waste Recycling Project & Accomodation Rationalisation	90420090	100,390	23,890	23,888	100,390	0	(3)	
Cochrane Hall, Alva Refurbishment & Upgrading	90150170	13,340	1,540	1,581	7,750	(5,590)	41	Retention £7,750 2.5% of work Marshalls £310,000
Alloa Town Centre Regeneration: Speirs Centre	90504900	1,900,640	132,000	131,374	1,250,000	(650,640)	(626)	Temp Library Works Complete. Enabling works commencing November. Project c/fwd to 13/14
St. Johns / Claremont	90108700	478,880	5,880	5,839	120,000	(358,880)	(41)	Now initiated through HUB process/ Substantive work not until March 2013.
Tillicoultry Asset Plan: Conversion of family centre to community hub	90150210	372,570	15,070	14,213	372,570	0	(857)	Marshalls completing works - To be completed by end of Oct/Nov for Library to flats to commence
Tillicoultry Asset Plan: Redevelop existing CAP/Library to housing	90460075	138,730		(0)	138,730	0	(0)	Work commencing December at earliest
Purchase of Former Health Centre Site, Marshall, Alloa	90405500	150,000	150,000	159,480	159,480	9,480	9,480	Completed - Additional legal costs of purchase not included in budget
Alloa Gymnastic Club	90504901	37,000		0	0	(37,000)	0	Actual approved grant £61,500. This will be funded from revenue reserves and not capital
Property Asset Management Improvements	90504902	100,000		0	100,000	0	0	Kelliebank & Kilncraigs wall ongoing
Village / Town Centre Initiative (Phase 1: Sauchie)	90504903	250,000		0	250,000	0	0	Feasibility study Sept 2012 - pending agreement works start in New Year
School Building Alarm Systems	90105700	19,950		0				
Demolition of Lornshill Academy & Construct Car Parking & Football Pitch & Runnin	90108600	82,990		0	82,990	0	0	Construction disputes/ Variation to contract. Also retention carry forward from 11/12.
CCTV	90200600	90,260		0	0	(90,260)	0	Feasibility study in progress to replace cameras. Spend will be confirmed at next CCTV meeting - Carry forward to 13/14
Kilncraigs 1936 BPRA Project	90504800	0		17,333	0	0	0	Costs incorporated in Kilncraigs Development via developer
Roads Asset Management Plan								
Bridge Strengthening	90401700	26,490	9,987	9,987	26,490	0	0	A91 Dollar Burn Bridge, Contract due to commence February
Flood Prevention	90402700	219,820	169,055	169,055	219,820	0	(0)	Projected as fully spent in 12-13
Road & Footway Improvements (SRMCS), including town centres	90403000	1,481,530	386,067	264,506	1,481,530	0	(0)	Projected as fully spent in 12-13
Accident Prevention, CWSS, Traffic management	90401020	0	0	60,670				
National Cycle Route	90505600	42,000	0	0	42,000	0	0	Blairlogie-Menstrie-Alva cycle route and TOUCAN crossing on A91
Mixed Leisure Route Upgrading	90505620	10,000	0	0	10,000	0	0	Cambus-Menstrie cycle route
Shillinghill to the Town Hall: Relocated Road Crossing	90405000	13,790	0	0	13,790	0	0	Disabled / Accessibility in Alloa
Street Lighting	90404000	0	0	60,891	0	0	0	Projected above as part of full budget
Integrating Rail to Alloa	90503100	0	0	13,839	0	0	13,839	Grant funded
Gateways and Roundabouts	90410300	0	0	(4,000)	(4,000)	(4,000)	(4,000)	Sponsorship money Dumyat & Parkmill - Yr 3/3
Land Asset Management Plan								
Black Devon Landfill Gas Collection & Treatment Project	90420080	293,750	97,917	9,780	22,000	(271,750)	(88,137)	Carry forward to 13-14 due to planning permission not allowing work beyond the end of September due to the proximity of the SSSI, so work cant commence until end march 2013. Tender returns for the work not awarded yet.
Cemeteries Strategy	90410110 & 90410100	60,000	20,000	0	60,000	0	(20,000)	Woodland burial site - commence Nov 2012
Contaminated Land / Alva Gas Works	90420055	79,580	26,527	19,324	40,000	(39,580)	(7,203)	Feasibility study - balance not required
Parks, Play Areas & Open Spaces	90410400	61,460	20,487	36,166	61,460	0	15,679	Projected to spend

General Services Capital Programme Budget 2012/13	Ledger Code	2012/13 Budget approved by Special Council 09.02.12 including additional c/fwds	Budget to 31.7.12	Actual to 31.7.12	Projected Out-turn 31.03.13	Variance Budget v Projected	Budget to Date v Actual to date	Comment
Service / Project Name		£		£				
Keilarsbrae Skatepark	90410450	75,000	25,000	779	75,000	0	(24,221)	At tender
Footpath, Mill Glen, Tillicoultry	90410460	75,000	25,000	0	10,000	(65,000)	(25,000)	Work not expected until 13/14
Landscape Partnership - conserve Ochills / Hillfoots	90505400	115,120	38,373	11,620	115,120	0	(26,753)	Spend to be confirmed
Town Centre Regeneration Fund - Imagine Alloa	90505300	6,950	0	0	6,950	0	0	Spend to be confirmed
Wheeled/Litter Bins / Strategic Waste Fund	90420065	54,110	18,037	25,990	54,110	0	7,954	Bins capital allocation will be fully spent within budget at year end
Fleet Asset Management Plan								
Vehicle Replacement Programme (for details, see below)	90450000	1,043,960	347,987	82,160	1,043,960	0	(265,827)	£616,000 ordered to date - remainder quotes being received
Zero Waste Plan Vehicles	90450141	60,000	0	0	60,000	0	0	Two vehicles ordered at £61K each. Grant funding expected but finalised figure still to be determined after submission of business case.
Plugged in places - grant funded	90420030		0	0	0	0	0	Fully grant funded electric points for vehicles
IT Asset Management Plan								
IT Services	90700451	492,960	164,320	182,293	492,960	0	17,973	Projected as fully spent in year
Additional IT funding for major core systems	90700452	250,000	42,100	42,081	250,000	0	(19)	Projected as fully spent in year
Finance Services - General Ledger system	90701125	52,270	17,423	311	52,270	0	(17,112)	This needs to be confirmed as to whether this underspend from previous year will actually be spent in 12/13
Capital Contribution to the Police Board	90702600	150,000	50,000	40,000	117,552	(32,448)	(10,000)	As per requisition less than budgeted
Telecare	90302400	75,000	25,000	30,606	75,000	0	5,606	On budget at year end
Efficient Government/Customer First Developments	90701900	66,660	1,700	1,700	66,660	0	0	Projecting on budget but this may change depending on what this has been agreed to be spent on. JM confirming at next F&C meeting.
Property Disposals (Capital Receipts & selling expenditure)								
Sale of Alloa/Alva Secondary S	90908200	0	0	220	220	220	220	Small balance of legal fees (registers)
General Capital Grant								
General Capital Grant	90900999	(3,932,000)	(1,310,667)	(1,335,668)	(4,007,000)	(75,000)	(25,001)	Actual differs from budgeted government grant
Total Capital Programme		6,159,510	712,952	286,276	4,419,112	(1,720,448)	(444,009)	
Vehicle Replacement Programme Details								
Vehicle - Property Contracts	90450100	0		(6,365)				
Vehicle - Refuse Collection	90450110	0		111,153				
Vehicle - Street Cleaning	90450120	0		42,545				
Vehicle - Land Services	90450130	0		(51,720)				
Vehicle - Roads Contract	90450140	0		(3,456)				
Plugged in places - grant funded	90420030	0		(9,996)				
Total Vehicles			0	82,160				

Housing Capital Programme 2011/12 to 2014/15: Period to March 2012 update	Grant Funded Expenditure	Grant Funded Income	Amended Budget 2012/13 including carry forwards	Actual to 31.7.12	Budget to 31.7.12	Projected Out- turn 31.03.13	Variance Budget v Projected	Budget to Date v Actual to date	Comment
SCOTTISH HOUSING QUALITY STANDARD									
TACKLING SERIOUS DISREPAIR PRIMARY BUILDING ELEMENTS									
Structural Works									
Asbestos Removal Works			25,000	37,431	8,333	100,000	75,000	29,098	
Alloa & Clacks Fire Damaged Properties							0	0	Reactive service as and when required. Introducing a sampling regime rather than complete
Rem Subsidence Clack 2273				(5,875)			0	(5,875)	asbestos surveys to reduce consultant costs. Additional asbestos removal as a direct result
Structural Work at Shaltsbury Street				3,027		20,000	20,000	3,027	of grant funded central heating programme
Structural Works General 401800				0			0	0	
General Asbestos Testing Term contract			25,000	18,285	8,333	30,000	5,000	9,952	
Structural Works	0	0	50,000	52,868	16,667	150,000	100,000	36,201	
SECONDARY BUILDING ELEMENTS									
Damp/Rot									
2009/12 Rot & Damp Treatment Term Contract			25,000	0		25,000	0	0	Garvally Crescent - completed awaiting invoice
Damp/Rot	0	0	25,000	0	0	25,000	0	0	
Roofs / Rainwater / External Walls									
2010-11 Re-Rendering - Retentions only				0			0	0	
Roofs / Rainwater General				0			0	0	
1-7C High Street, Alloa - Upgrade of roofs No budget Long standing dispute in private sector				0			0	0	
2011-15 Render & Roof			585,270	210	0	585,270	0	210	Fully committed - works now commenced with Ailsa
Carseview Wall Upgrade			50,000	0	0	50,000	0	0	Carseview Upgrade being completed by an external provider. £2.5M project fully funded to completed by Dec 2012. No costs or income will be processed through the council account Budget of £50K is a contingency for associated necessary works.
Roofs / Rainwater / External Walls	0	0	635,270	210	0	635,270	0	210	
ENERGY EFFICIENCY									
Full Efficient Central Heating									
09/10 Central Heating Ph1 2303A - Retention				0			0	0	
2010/13 Central Heating - Term Contract (Planned)			667,058	171,537	171,538	667,057	(1)	(1)	
2010/14 Central Heating Replacement - Term Contract (Emergencies)			38,782	38,782	38,782	38,782	0	0	
Central Heating General			468	468	468	468	0	0	
Carseview Thermal insulation render - Grant Funded	1,100,000	(1,100,000)	0	0	0	0	0	0	Invoice for full works to go through in October as works will be complete. Bowmar £2.2M project - British Gas grant £1.1M. Cost accrued in 2011-12 £130k
Bowmar Community Energy Savings Programme (CESP)	2,069,602	(1,100,000)	969,602	0	0	969,602	0	0	£1.6M project Grant Funded £1.4M. 180 houses complete at end of July. Total of 697 houses to be completed. Claiming grants weekly with all completions.
2012/13 Central Heating Programme - Grant Funded	1,600,000	(1,400,000)	200,000	(42,951)	(43,000)	200,000	0	49	
Full Efficient Central Heating	4,769,602	(3,600,000)	1,875,910	167,837	167,788	1,875,909	(1)	49	
MODERN FACILITIES & SERVICES									
Kitchen Renewal									
2009/10 Kitchen/Bathroom Phase1 2286A - Retention			43,420	43,413	43,420	43,420	0	(8)	Review of kitchen programme undertaken. Additional kitchens identified in Pine Grove,
Kit Replacements 09/13			422,500	12,939	12,940	866,764	444,264	(1)	Lochbrae
Kitchen General				0			0	0	
Kitchen Renewal	0	0	465,920	56,352	56,360	910,184	444,264	(8)	
Bathrooms									
09/10 Bathroom Replacement Ph1 2301A - Retention				0			0	0	
Bathroom Renewal				0			0	0	
PCU - Bathroom Replacements Term Contract 410700			27,140	27,141	27,140	27,140	0	1	
MITIE - 2011-15 Bathroom Replacements			2,177,530	0		2,177,530	0	0	MITIE on site 15/7/12. 50 bathrooms to date, projected 30 per week. 604 by end of March. Potential savings on budget for end of year to be determined
Bathrooms	0	0	2,204,670	27,141	27,140	2,204,670	0	1	
HEALTHY, SAFE & SECURE									
Safe Electrical Systems / CO Detectors									
08/09 Electrical Inspections - Alloa				0			0	0	
09/10 Electric Rewiring Phase 1 2302A				0			0	0	
09/12 Electric Inspection term Contract 2304				319			0	0	
2010/12 Electrical Rewiring			452,000	24,861	25,000	452,000	0	(21)	10 rewire a week 14/15 contract Fairbairns, Asset Management fees, periodic testing, Fees D R Murray. Possibly on site form October
Safe Electrical Systems - General				0			0	0	
Periodic Testing				0			0	0	
Safe Electrical Systems	0	0	452,000	24,861	25,000	452,000	0	(21)	
Communal Areas (Environmentals)									
Communal Areas Improvements General				0			0	0	

Housing Capital Programme 2011/12 to 2014/15: Period to March 2012 update	Grant Funded Expenditure	Grant Funded Income	Amended Budget 2012/13 including carry forwards	Actual to 31.7.12	Budget to 31.7.12	Projected Out- turn 31.03.13	Variance Budget v Projected	Budget to Date v Actual to date	Comment
2011-15 RepUp Door Entry Systems 2009/10 Communal Aerial Upgrade 2010/12 Secured Door Entry Systems Communal Areas (Environmentals)			110,000	0		110,000	0	0	Currently being tendered - On site December
	0	0	110,000	0	0	110,000	0	0	
NON-SHS ELEMENTS									
PARTICULAR NEEDS HOUSING (CITC)									
Conversions & Upgradings			243,800			243,800	0	0	Kitchens for Orchard
Upgrading of 11 & 12 Briar Road -Retention			300	322	300	300	0	(22)	
136 Hillcrest Drive			4,500	(54,456)	(54,500)	4,500	0	(44)	
Adaptation & Ext 86 Hill Drive -Retention			0	0	0	0	0	0	
Refurbishment 15 Hareburn Road			12,100	12,093	12,100	12,100	0	7	
Council House Conversion 9 Tullibody Road, Alloa			39,300	29,300	29,300	39,300	0	0	
			0	0	0	0	0	0	
Conversions & Upgradings	0	0	300,000	(12,741)	(12,800)	300,000	0	(59)	
Disabled Adaptations									
Aids & Adaptations			50,000	3,211	16,667	50,000	0	(2,725)	
Walker Terrace Extension -Retention			0	10,731	0	0	0	0	
Smithfield Loan -Retention			0	0	0	0	0	0	
19 North Street			0	0	0	0	0	0	
			0	0	0	0	0	0	
Disabled Adaptations	0	0	50,000	13,942	16,667	50,000	0	(2,725)	
Water Supply Pipe Replacement									
Lead Pipe Replacement			50,000	557	560	50,000	0	(3)	On Site - last payment expected January
Water Supply Pipe Replacement	0	0	50,000	557	560	50,000	0	(3)	
Demolitions									
Demolitions 5-6 Burnside Crescent			5,000	2,814	2,800	(149,000)	(154,000)	14	Insurance claim of £154k contribution to HRA capital projects, potentially additional income to be agreed
Demolitions	0	0	5,000	2,814	2,800	(149,000)	(154,000)	14	
Feasibility Work									
Standard Delivery Plan			11,000	0	0	5,000	(6,000)	0	Fairfield school tender expected by February £5k. Estimated £6k underspend
Alloa Shore Regeneration			9,000	6,520	6,500	9,000	0	20	
Feasibility Work	0	0	20,000	6,520	6,500	14,000	(6,000)	20	
Council New Build Housing (Transforming Communities)									
New Build Alva/Tullibody	(650,000)		1,868,640	264,200	264,200	1,218,640	(650,000)	(0)	Grant funding not included in original Budget
Hallpark New Build			322,000	9,852	10,000	322,000	0	(148)	
Council New Build Housing (Transforming Communities)	0	(650,000)	2,190,640	274,052	274,200	1,540,640	(650,000)	(148)	
Other Costs / HBMS									
06/07 Pitched Roof Ph 1 2129A			0	0	0	0	0	0	
Pitched Roof Replacement Phase 2			0	0	0	0	0	0	
Computer Equipment - New (HBMS)			265,000	0	0	40,000	(225,000)	0	HBMS system to be re-tendered due to change in specification. Budget will be required to carried forward to complete project in 2013/14.
Other Costs	0	0	265,000	0	0	40,000	(225,000)	0	
TOTAL CAPITAL EXPENDITURE	4,769,602	(4,250,000)	8,699,410	614,531	580,881	8,208,673	(490,737)	33,531	
SALE OF COUNCIL PROPERTY									
Sale of Council Houses			(814,000)	(189,635)	(271,333)	(814,000)	0	81,698	Estimated 20 houses per year x approx £40K per house
Sale of Council Shops			0	0	0	0	0	0	Projecting on budget as at 31.7.12
Sale of HRA Land			0	(128)	0	0	0	(128)	
SALE OF COUNCIL PROPERTY	0	0	(814,000)	(189,764)	(271,333)	(814,000)	0	81,570	
Mortgage Rescue/Shared Ownership									
Mortgage Rescue / Shared Ownership			0	0	0	0	0	0	
Mortgage Rescue/Shared Ownership	0	0	0	0	0	0	0	0	
GRANTS									
NET EXPENDITURE	4,769,602	(4,250,000)	7,885,410	424,767	309,548	7,394,673	(490,737)	115,101	