
Report to: Place Committee

Date of Meeting: 13 September 2018

Subject: Financial Performance 2018/19 – June Outturn

Report by: Chief Accountant (Interim)

1.0 Purpose

- 1.1 This paper provides an update on the financial performance for the Place Division of the Council in respect of revenue spend for the current financial year, 2018/19. Capital expenditure will be reported to the Partnership & Performance Committee as part of the overall Council's financial performance report.

Recommendations

The Committee is asked to note:

- The forecast General Fund revenue overspend relating to the Place Division for the year of £1.040m.
- Progress on delivering planned savings in the year.
- The favourable forecast outturn of £(0.439m) on the Housing Revenue Account.
- The forecasted underspend on HRA Capital of £(0.020m).

2.0 Purpose

This report summarises the draft financial position of the Place Division of the Council and forecasts the outturn position for the financial year ended 31st March 2019.

3.0 Background

- 3.1 At the start of 2018/19 the old reporting structure was replaced with the new portfolios of People, Place and Performance. The exact make up of each has not yet been fully agreed, however the broad principles of which each would cover was set out below:

Table 1 – People, Place and Performance themes



Source: General Services Revenue & Capital Budget 2018-19

3.2 Based on these high level principles the table below gives a further breakdown of the elements which now make up the Place resource budget:

Table 2 – make up of the Place division

PLACE		
Waste & Refuse	Roads & Transport	Building Standards
Land Services	Town Planning	Building Management
Street Cleaning	Housing Development	Property Contracts
Fleet	Regeneration	Cleaning & Catering
ENVIRONMENT		
PROPERTY & FACILITIES		
DEVELOPMENT		

Source: General Services Revenue & Capital Budget 2018-19

Since the approval of the 2018-19 General Services Revenue & Capital Budget in March 2018 there has been an amendment to the make up of the People Division;

- Housing and Homelessness are now being reported to the Place Committee

3.3 Once the portfolio leads are in place, the exact make up of the finance budget will be agreed and this will ensure reporting is on a consistent basis from that point on. The report below takes the resource from each broad area above and includes them in a single report for the Place division. This is the first transitional report for the Place committee, covering a budget of approximately £17m (15% of the Councils over all budget).

3.4 This report will be refined as the remit of the Place division develops. The reporting below still follows the old reporting structure, as these currently still exist in the finance system and in service teams.

4.0 General Fund Revenue

4.1 Overall the Division's net service expenditure is forecasting an overspend of £1.040m for the year ended 31st March 2019.

4.2 Table 3 below provides an overview of the financial outturn position within each Service Expenditure area.

Table 3: Summary of Service Budget Variances

	<i>Annual Budget 2018/19 £'000</i>	<i>Forecast to March 2019 £'000</i>	<i>Variance Forecast to Budget £'000</i>
Strategy & Customer Services	410	366	(44)
Development & Environmental	13,028	13,330	302
Housing & Community Safety	3,762	4,544	782
Division Expenditure	17,200	18,240	1,040

Overspend

4.3 The table below sets out the main variances which make up the table above:

Table 4 – variance

Service	Over/ (underspend) £000s	Total	Narrative
Strategy & Customer Services			
Employee costs	(44)		Underspend Customer Services
		(44)	Underspend
Development & Environment			
Building operations	128		Overspend on utilities, based on price and volume to date
Catering	8		Overspend due to shortfall in income on external provision
Regulatory	15		Overspend employee costs
Waste Management	73		Overspends in Kerbside collection £129k, Forthbank opening hours £27k, short term vehicle hire £14k, compliance and health and safety £39k. Underspends in Waste water treatment £(104)k, mail £(25)k and blue boxes £(7)k
Streetcare	43		Overspends in overtime £35k, staff training £8k
Fleet	69		Overspends due to shortfall in income £70k, vehicle

Service	Over/ (underspend) £000s	Total	Narrative
			maintenance £16k, underspend in diesel due to use of electric vehicles £(17)k
Grounds maintenance	(22)		Underspends employee costs
Roads	(120)		Underspends employee costs
Economic Development	31		Overspend due to shortfall in income on unoccupied properties £15k, valuations and legal fees £16k.
Facilities	77		Overspends in Public conveniences £36k, employee costs £35k, others £6k
		302	Overspend
Housing Services			
Building operations	512		Overspend in Non domestic rates £398k due to revaluation and poundage, building repairs £114k as a result of reversal of previous policy of providing wind and water tight repairs only and also compliance repairs
Employee Costs	83		Overspend in employee costs for staff awaiting suitable posts
Homeless administration vacancies	(78)		Underspend due to vacancies
Supported accommodation	86		Overspend as a result of B&B usage
Homeless properties	179		Overspend due to the cost of providing temporary accommodation for Homelessness as numbers continue to remain high
Housing Services total		782	Overspend
Place Total Overspend		1,040	Overspend

4.4 The table above is now shown below by the 3 themes within the Place division of: Environment, Property & Facilities and Development.

Service	Over/ (underspend) £000s	Total	Narrative
Environment			
Waste Management	73		Overspends in Kerbside collection £129k, Forthbank opening hours £27k, short term vehicle hire £14k, compliance and health and safety £39k. Underspends in Waste water treatment £(104)k, mail £(25)k and blue boxes £(7)k
Fleet	69		Overspends due to shortfall in income £70k, vehicle maintenance £16k, underspend in diesel due to use of electric vehicles £(17)k

Service	Over/ (underspend) £000s	Total	Narrative
Streetcare	43		Overspends in overtime £35k, staff training £8k
Environment total		185	
Property & Facilities			
Employee costs	(44)		Underspend Customer Services
Building operations	128		Overspend on utilities, based on price and volume to date
Catering	8		Overspend due to shortfall in income on external provision
Economic Development	31		Overspend due to shortfall in income on unoccupied properties £15k, valuations and legal fees £16k.
Facilities	77		Overspends in Public conveniences £36k, employee costs £35k, others £6k
Building operations	512		Overspend in Non domestic rates £398k due to revaluation and poundage, building repairs £114k as a result of reversal of previous policy of providing wind and water tight repairs only and also compliance repairs
Grounds maintenance	(22)		Underspends employee costs
Employee costs	83		Overspend in employee costs for staff awaiting suitable posts
Homeless administration vacancies	(78)		Underspend due to vacancies
Supported accommodation	86		Overspend as a result of B&B usage
Homeless properties	179		Overspend due to the cost of providing temporary accommodation for Homelessness as numbers continue to remain high
Property & Facilities total		960	
Development			
Regulatory	15		Overspend employee costs
Roads	(120)		Underspends employee costs
Development total		(105)	
Total		1,040	Overspend

4.5 This is a first pass at what the new structure might look like in reporting terms, and will be refined as the new teams develop.

5.0 2018/19 Savings Progress

5.1 The 2018/19 budget incorporated approved savings of £7.376m. Of this total £2.524m is attributable to the Place Division. Based on analysis to date, savings of £1.973m (78.2%) are forecast to be achieved, with up to a further £0.179m (0.07%) likely to be achieved in the year. Table 5 below sets out the position for each of the savings categories.

Table 5: Budgeted 2018/19 savings progress

<i>Savings Category</i>	<i>Savings</i>	<i>Green</i>	<i>Amber</i>	<i>Red</i>
	<i>full year</i>			
	<i>18/19</i>			
	<i>£000</i>	<i>£000</i>	<i>£000</i>	<i>£000</i>
Policy Savings	1,151	857	122	172
Management Efficiencies	747	490	57	200
Service Redesign	25	25	0	0
17-18 cash savings year 2	388	388	0	0
18-19 cash savings	213	213	0	0
Total	2,524	1,973	179	372
		<i>78.2%</i>	<i>0.07%</i>	<i>14.7%</i>

5.2 Of the above savings £0.372m (14.7%) are being forecast as possibly unachievable. This means that at least part of the saving will not be achieved in year and work continues with the services to establish the extent to which this might be the case. Within Management efficiencies there are savings relating to restructure of £0.200m, which are unlikely to be realised. The balance of £0.172m is due to timing of the savings realisation.

5.3 Where the saving is not to be achieved in year the Accountancy team will be working in conjunction with the Services, to identify compensatory savings for those that will not be achieved during 2018-19. The Council, over the last 3 years, has a record of achieving approximately 70% of its planned savings. This needs to increase to ensure financial sustainability going forward and to achieve its balanced budget.

5.4 Any unachieved savings are reflected within Service spend and the overall spend for the Council. Appendices A to E provide further detail of the progress on delivering savings within each service.

6.0 Earmarked Reserves

6.1 Where an earmarked reserve has been provided for at the financial year end, it has been assumed within these forecasts, that the service will receive the budget and the forecasts have been adjusted accordingly.

7.0 Housing Revenue Account

7.1 Appendix F to this paper sets out the summary budget for the Housing Revenue Account for this year in accordance with its Business Plan. It is forecast that the Service will achieve a surplus in the year of £(5.607)m which is £0.439m greater than budgeted.

7.2 Employee Related Expenditure is at present forecast to be a £(0.269)m saving for the year. This is in relation to posts that are vacant through voluntary severance or turnover where there are no plans to fill before the year end.

- 7.3 Premises Related Expenditure is forecasting a saving of £(0.058)m for the end of the year. The initial information available suggests that the Void Rent loss will be £0.062m less than the budget.
- 7.4 Transport Related Expenditure is forecast to be £(0.043)m less than budget. This is based on the reduced costs last year and a forecast of the expected costs for this year.
- 7.5 Support Services are forecasting a saving of £(0.249)m based on last years allocation, whilst Capital Financing costs are showing an overspend of £0.115m.
- 7.6 Offsetting the above is a shortfall in Rental Income of £0.065m and reduced income from charges of £0.025m. The Rental reduction is in relation to a small loss of the rent increase and a lower rent debit than budget while the reduction in charging is in line with last years position.

8.0 Housing Revenue Account Capital

- 8.1 Appendix G to this paper details the HRA capital programme for the current year where individual projects are listed within the various asset management plans.
- 8.2 The current net HRA Capital Budget is £7.519m. This is inclusive of the additional carry-forward of £1.135m from the approved February Budget, as the actual expenditure varied from that initially forecast. The carry forward is spread across various projects. Spend is forecast to be on budget.
- 8.3 The new Roof and Render contract for £1,837,500 and the new Safe Electrical Testing for £768,750 have still to be procured. The individual who managed these contracts has been promoted internally and the successful replacement is required to ensure that these contracts are spent this year.

9.0 Conclusions

- 9.1 The Place Division revenue spend is anticipated to record an overspend of £1.040m.
- 9.2 Of the associated approved savings of £2.524m, £1.973m is forecast to be achieved and up to a further £0.179m is likely to be achieved in the year.
- 9.3 Services and the accountancy team are working to ensure the full savings are achieved by the end of the financial year.
- 9.4 The Housing Revenue Account is anticipating an underspend of £(0.439m).
- 9.5 The HRA Capital Programme indicates a forecast underspend of £(0.020m) which is in relation to additional income from house and land sales.

10.0 Sustainability Implications

- 10.1 None

11.0 Resource Implications

11.1 Financial Details

11.2 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

11.3 Finance has been consulted and has agreed the financial implications as set out in the report. Yes

11.4 Staffing

11.5 None

12.0 Exempt Reports

12.1 Is this report exempt? Yes (please detail the reasons for exemption below) No

13.0 Declarations

The recommendations contained within this report support or implement our Corporate Priorities and Council Policies.

(1) **Our Priorities** (Please double click on the check box)

- | | |
|--|-------------------------------------|
| The area has a positive image and attracts people and businesses | <input type="checkbox"/> |
| Our communities are more cohesive and inclusive | <input type="checkbox"/> |
| People are better skilled, trained and ready for learning and employment | <input type="checkbox"/> |
| Our communities are safer | <input type="checkbox"/> |
| Vulnerable people and families are supported | <input type="checkbox"/> |
| Substance misuse and its effects are reduced | <input type="checkbox"/> |
| Health is improving and health inequalities are reducing | <input type="checkbox"/> |
| The environment is protected and enhanced for all | <input type="checkbox"/> |
| The Council is effective, efficient and recognised for excellence | <input checked="" type="checkbox"/> |

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

14.0 Equalities Impact

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

15.0 Legality

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

16.0 Appendices

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

Appendix A-E Place Division Savings Position

Appendix F- HRA Revenue Summary

Appendix G- HRA Capital Forecast

17.0 Background Papers

17.1 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
Paula Tovey	Chief Accountant (interim)	
Garry Dallas	Strategic Director Place	

Schedules of Savings							
Management Efficiencies- Place Division							Appendix A
Service Reference	PLACE	Description of Saving	2018/19	2018/19			
				Achieved	Likely to be achieved	Amber	Red
HCSGFME03	PLACE	Storage costs (Homeless)	12,000	12,000			
HCSGFME05	PLACE	Homeless Repairs (budget re-alignment)	60,000	-	60,000		
HCSGFME06	PLACE	Gas/Electric costs homeless lets	8,000	8,000			
HCSGFME01	PLACE	Staffing (deletion of vacant posts)	126,000	126,000			
HCSGFME04	PLACE	Re-alignment of B&B budget	20,000	-	20,000		
HCSGFME07	PLACE	Profile Security (budget re-alignment)	36,000	-	30,000	6,000	
HCSGFME08	PLACE	Staff on redeployment list	124,500	6,000		-	118,500
HCSAME01	PLACE	Buildings already sold / closed: LTH; 15/15A Mar Street, Tullibody Rent Office, Greenfield	117,228	117,228			
HCSAME02	PLACE	Social Work property given up already – 2A Main Street Cambus; 2 Eden Road, Alloa; Katrine Court	8,861	8,861			
HCSAME04	PLACE	Nursery Rates Relief	18,590		18,590		
DEME02	PLACE	Reduce staff costs Planning & Building Standards	20,000			10,000	10,000
DEME03	PLACE	Remove 2 FTE posts in Regulatory Service	78,000			41,259	36,741
DEME04	PLACE	Janitorial overtime	5,000	1,250	3,750		
DEME05	PLACE	Streetcare overtime budget for weekend working	35,000	-			35,000
DEME06	PLACE	Streetcare exrternal maintenance budget	30,000	-	30,000		
DEME07	PLACE	Streetcare short term vehicle hire	7,280	-	7,280		
DEME08	PLACE	Remove Gartmorn Dam building costs	40,000	10,000	30,000	-	-
			746,459	289,339	199,620	57,259	200,241
							746,459

Schedules of Savings

Policy- Place Division

Appendix B

Service Reference		Description of Saving	2018/19	2018/19			
				Achieved	Likely to be achieved	Amber	Red
HCSSR03	PLACE	Restructure public building property inspections	59,083	-	-	59,083	
SCSSR01	PLACE	Move to Online - Stop Community Newsletter/Leaflets	4,000	4,000	-		
SCSSR02	PLACE	Stop Clacks 1000	8,000	-	8,000		
SCSSR04	PLACE	Reduce Business Support Services - Residual/Vacancies	101,033	-	101,033	-	
SCSSR05	PLACE	Stop Purchase of Corporate Gifts	1,600	1,600	-		
SCSSR06	PLACE	Reduce Printing & Photocopying	500	500	-		
SCSSR07	PLACE	Reduce Stationary	2,000	2,000	-		
SCSSR08	PLACE	Reduce PA Support	44,143	-	44,143		
SCSSR09	PLACE	Reduce Business Sup in Education	10,000	-	10,000	-	
SCSSR10	PLACE	Reduce Business Sup in Adult Care	15,000	-	15,000		
SCSSR11	PLACE	Reduce Contact Centre staffing	49,179	49,179	-		
SCSSR12	PLACE	Reduce Book Budget	5,000	5,000	-		
SCSSR13	PLACE	Remove Community Engagement Budget	9,000	9,000			
SCSSR14	PLACE	Stop - Decommission Coalsnaughton Café Society	9,910		9,910	-	
SCSSR15	PLACE	Stop - Decommission Clackmannanshire Healthier Lives	83,495		41,748	41,748	
SCSSR17	PLACE	Stop - Decommission Sauchie Active 8	16,000		8,000	8,000	
DEP01	PLACE	Additional income- various roads activities	6,000		6,000		
DEP02	PLACE	Cease Christmas lights subsidy in Alloa (ATC Bid priority?)	14,500		14,500		
DEP03	PLACE	Close all public toilets (staff costs)	73,000		39,500		33500
DEP05	PLACE	Alternative funding planned community infrastructure/maintenance (cash saving for 2 years)	55,000		55,000		
DEP07	PLACE	Reduce parking subsidies				-	
DESR03	PLACE	Subsidy to Alloa Tower	5,000	5000			
DESR04	PLACE	OLP Staff savings	17,673	4,420	13253		
DESR05	PLACE	Cessation of OLP project	354,000	88500	265,500		
DESR07	PLACE	Stopping the kerbside box collection, but continuing to provide a weekly food waste collection using purpose built vehicles	159,000		33000		126,000
DESR09	PLACE	Reduce opening hours at recycling centre	26,000			13000	13000
DESR10	PLACE	Close recycling centre on Boxing Day and 2 January	1,700		1,700		
DESR11	PLACE	Stop accepting tyres at Forthbank recycling centre	3,500		3,500		
DESR12	PLACE	Charge commercial customers for bins	5,000		5,000		
DESR13	PLACE	Cease short term hire for refuse collection vehicles	12,730		12,730		
			1,151,046	169,199	687,517	121,831	172,500
							1,151,046

Schedules of Savings

Redesign

Appendix C

Service Reference		Description of Saving	2018/19	2018/19			
				Achieved	Likely to be achieved	Amber	Red
DER02	PLACE	Pursue SLA for Lighting maintenance (subject to agreement being reached)	25,000		25,000		
HCSR01	PLACE	Stringent Contract Management of Compliance Contracts – Through having robust long term contracts and proper contract management arrangements for compliance works. Works is in progress	0			-	
HCSR02	PLACE	Long Term Measure Term Contracts for Refurbishment and Repair –delivered significant savings in HRA - no reason that the same cannot be achieved with GF					
HCSR03	PLACE	Carrying out Refurbishment Work “In House”- A long term strategy to develop project management skills will allow project works to be carried out within PCU Trades.					
			25,000	0	25,000	0	0

Cash savings 2018/19

Appendix D

Reference		Saving description	2018/19 saving	Achieved	Likely to be achieved	Amber	Red
CASH	PLACE	D&E vacancy management - CASH 18/19	70,000	17,500	52,500		
NEW	PLACE	Budget alignment D&E - CASH 18-19	60,399	15,100	45,299		
CASH	PLACE	Strategy and Customer Services vacancy management	11,242	-	11,242		
CASH	PLACE	D&E Modern apprentice	40,000	10,000	30,000		
CASH	PLACE	Housing staffing costs	31,474	7,869	23,606		
New savings added in year			213,115	50,469	162,647	-	-

Year 2 savings (2018/19 savings agreed in 2017/18)

Appendix E

Reference		Saving description	2018/19 saving	2018/19			
				Achieved	Likely to be achieved	Amber	Red
Managed contraction HCS	PLACE	Managed contraction HCS	38,979		38,979		
COU 178 019	PLACE	Income and Charging	-				
Managed contraction SCS	PLACE	Managed contraction SCS	174,275		174,275		
D&E 178 001	PLACE	Street Lighting	100,000	18,750	81,250		
Managed contraction D&E	PLACE	Managed contraction D&E	75,064	18,766	56,298		
			388,318	37,516	350,802	0	0

Service Summary - Housing Revenue Account

Appendix F

Description	Annual Budget for 2018/19	Budget to end of June	Actual to end of June	Annual forecast for 2018/19	Forecast v Budget
Employee Related Expenditure					
Chief Officers Gross Salaries	55,417	13,854	11,961	52,708	(2,709)
Chief Officers Employers Superann	11,915	2,979	2,951	11,805	(110)
Chief Officers Employers NIC	9,034	2,259	1,594	7,094	(1,940)
Chief Officers Absence Pay	0	0	1,168	1,168	1,168
Single Status Gross Salaries	5,391,213	1,347,803	1,159,035	5,135,014	(256,199)
Single Status Employers Superann	1,118,389	279,597	243,741	1,057,466	(60,923)
Single Status Employers NIC	485,773	121,443	110,644	487,779	2,006
Single Status Overtime	157,220	39,305	49,929	206,297	49,077
Single Status Absence Pay	0	0	7,618	6,983	6,983
Long Service Awards	900	225	561	1,900	1,000
Childcare Vouchers Admin Costs	2,000	500	65	2,260	260
Employee Management Costs	0	0	485	(0)	(0)
Conference Expenses And Subsistence	2,000	500	0	2,000	(0)
Superannuation Lump Sums	0	0	(5,144)	0	0
Recruitment Expenses	1,000	250	0	0	(1,000)
Staff Training	81,350	20,338	538	74,700	(6,650)
Employee Related Expenditure Total	7,316,210	1,829,053	1,585,146	7,047,174	(269,036)
Premises Related Expenditure					
Corporate Building Repairs	0	0	14,012	0	0
Annual Maintenance External Provide	261,250	65,312	38	250,450	(10,800)
Grounds Maintenance	0	0	4,148	7,000	7,000
Service Charge	0	0	186	(0)	(0)
Cleaning & Hygiene Materials	11,500	2,875	67	11,500	(0)
Gas	4,000	1,000	720	4,000	0
Electricity	16,250	4,062	5,715	16,400	150
Void Rent Loss	488,000	122,000	88,648	425,520	(62,480)
Rates	2,500	625	2,676	2,676	176
Council Tax	20,000	5,000	0	10,000	(10,000)
Property Insurance	203,000	50,750	170,176	203,000	(0)
Bad Debt Provision	500,000	125,000	0	500,000	(0)
Building Costs - Recharges Internal	82,000	20,500	0	100,000	18,000
Cleaning Services Internal recharge	10,000	2,500	0	10,000	0
Premises Related Expenditure Total	1,598,500	399,625	286,386	1,540,546	(57,954)
Transport Related Expenditure					
Short Term Vehicle Hire	2,500	625	545	2,500	0
Staff Travel Mileage Expenses	26,000	6,500	4,313	16,486	(9,514)
Vehicles - Maintenance Recharges	352,080	88,020	0	318,750	(33,330)
Vehicles - General Consumables	350	88	0	350	(0)
Transport Related Expenditure Total	380,930	95,232	4,858	338,086	(42,844)
Supplies and Services					
Purchase Of Equipment	21,370	5,343	1,428	21,370	(0)
Materials (issued from Stock)	729,450	182,362	136,595	660,650	(68,800)
Materials - Direct purchases from sup	342,350	85,587	103,331	450,000	107,650
General Consumables (small items)	41,000	10,250	7,299	41,000	(0)
Equipment Maintenance	15,000	3,750	1,855	15,000	(0)
Equipment Rental/Leasing	15,500	3,875	4,388	15,500	0
Scaffold Hire	59,000	14,750	4,351	20,000	(39,000)
Medical Supplies	1,000	250	0	1,000	0
Hospitality	100	25	19	100	0
Uniforms & Clothing	13,780	3,445	306	13,780	(0)
Office Equipment - Purchases	1,150	287	340	3,300	2,150
Office Equipment Maint.	0	0	(167)	0	0
Printing & Photocopying	5,800	1,450	1,002	6,600	800
Stationery	2,000	500	2,145	2,000	0
Publications	500	125	0	0	(500)
Insurance	31,620	7,905	27,615	28,888	(2,732)
Professional Fees	34,250	8,563	2,532	38,500	4,250
Performing Rights	300	75	0	300	(0)
Postages	5,010	1,253	0	5,010	(0)
Legal Expenses	6,000	1,500	4,625	26,500	20,500
Subscriptions	18,500	4,625	716	4,750	(13,750)

Telephones	150	38	38	150	(0)
Mobile Telephones	33,780	8,445	4,165	33,780	0
Computer Hardware Purchase	3,400	850	0	3,400	0
Computer Software Maint.	96,450	24,113	74,773	75,993	(20,457)
Supplies and Services Total	1,477,460	369,365	377,356	1,467,571	(9,889)
Third Party Payments					
Other Council Accounts	532,200	133,050	29,949	513,200	(19,000)
Voluntary Organisations Payment	67,370	16,842	19,104	67,370	0
Payments To Contractors	44,500	11,125	462	44,500	(0)
Payment To Subcontractor	288,500	72,125	36,131	287,000	(1,500)
Bank Charges	0	0	197	(0)	(0)
Payments to Individuals (services prov	10,000	2,500	0	10,000	0
Interest on Debit Balance	0	0	(94)	0	0
Third Party Payments Total	942,570	235,642	85,748	922,070	(20,499)
Support Services					
Accountancy	1,204,000	301,000	0	100,000	(1,104,000)
IT	0	0	0	210,000	210,000
Human Resources	0	0	0	100,000	100,000
Legal	0	0	0	65,000	65,000
Corporate Services	0	0	0	480,000	480,000
Support Services Total	1,204,000	301,000	0	955,000	(249,000)
Capital Financing Costs					
Loans Fund Interest	1,164,000	291,000	0	1,359,000	195,000
Debt Management Expenses	30,000	7,500	0	25,000	(5,000)
Principal Repayments	1,562,000	390,500	0	1,487,000	(75,000)
Capital Financing Costs Total	2,756,000	689,000	0	2,871,000	115,000
Total Gross Expenditure	15,675,670	3,918,917	2,339,495	15,141,447	(534,223)
Income					
Charges for Services Standard VAT	(25,000)	(6,250)	(2,355)	(0)	25,000
Charges for Services Exempt VAT	0	0	(187)	(0)	(0)
Other Income	(20,740)	(5,185)	138,112	(15,100)	5,640
Housing Rents	(19,143,000)	(4,785,750)	(4,913,642)	(19,078,360)	64,640
General Rents	(61,000)	(15,250)	(15,275)	(61,000)	0
Interest(Revenue Balance)	(11,640)	(2,910)	0	(11,640)	0
Other Council Accounts Income	0	0	0	0	0
Internal Trading Contract	(1,582,370)	(395,593)	(175,342)	(1,582,370)	0
Income Total	(20,843,750)	(5,210,938)	(4,968,690)	(20,748,470)	95,280
Net Expenditure	(5,168,080)	(1,292,020)	(2,629,194)	(5,607,023)	(438,943)

Housing Capital Programme 2018-19 Period to June 2018		Project Code	18-19 Net Budget	Net Expenditure to 30/06/18	Budget to 30/06/18	Forecast as at 31/03/19	Actual to Budget Variance	Forecast to Budget Variance	Comment	C/F to 2019-20
SCOTTISH HOUSING QUALITY STANDARD										
TACKLING SERIOUS DISREPAIR										
PRIMARY BUILDING ELEMENTS										
Structural Works										
Asbestos Testing for Council Houses 2013-17		10071	27,500	1,821	6,876	27,500	(5,055)	0	Reactive work here	
Asbestos Removal Works for Council Houses 2013-17		10072	75,000	0	18,750	75,000	(18,750)	0	Reactive work here	
			102,500	1,821	25,626	102,500	(23,805)	0		
SECONDARY BUILDING ELEMENTS										
Damp/Rot										
2013-17 Damp & Rot Works		10074	117,380	32,909	16,533	117,380	16,376	0	More expenditure to come in winter	
			117,380	32,909	16,533	117,380	16,376	0		
Roofs / Rainwater / External Walls										
2014-17 Roof & Render Upgrading Works		10076	1,837,500	0	506,250	1,837,500	(506,250)	0	Still to be procured	
			1,837,500	0	506,250	1,837,500	(506,250)	0		
Doors										
External Door Replacement 2014-18		10077	0	0	0	0	0	0		
			0	0	0	0	0	0		
Window & Doors										
Windows										
Window Replacement 2014-18 Sidey		10078	1,394,000	93,467	348,501	1,394,000	(255,034)	0	Programme in place working well	
Window Replacement 2014-18 PCU		10139	0	0	0	0	0	0		
			1,394,000	93,467	348,501	1,394,000	(255,034)	0		
			3,348,880	126,376	871,284	3,348,880	(744,908)	0		
ENERGY EFFICIENCY										
Full/Efficient Central Heating										
2013/16 Central Heating Replacement		10079	0	0	0	0	0	0		
Bowmar Community Energy Savings Programme (CESP)		10080	0	0	0	0	0	0		
2017/19 Central Heating Replacement		10157	102,500	26,939	102,500	102,500	(75,561)	0	Programme in place working well	
Energy Efficiency Works		10142	189,300	126,792	94,650	189,300	32,142	0	Programme finishing Auhust	
			291,800	153,731	197,150	291,800	(43,419)	0		
			291,800	153,731	197,150	291,800	(43,419)	0		
MODERN FACILITIES & SERVICES										
Kitchen Renewal										
Kitchen Replacement 2014-17		10082	0	0	0	0	0	0		

Housing Capital Programme 2018-19 Period to June 2018		Project Code	18-19 Net Budget	Net Expenditure to 30/06/18	Budget to 30/06/18	Forecast as at 31/03/19	Actual to Budget Variance	Forecast to Budget Variance	Comment	C/F to 2019-20
Kitchen Replacement 2017-20		10158	768,750	122,598	192,186	768,750	(69,588)	0	Programme in place working well	
Kitchen Renewal			768,750	122,598	192,186	768,750	(69,588)	0		
Bathrooms										
2016-20 Bathroom Replacements PCU Team		10141	51,250	0	12,810	51,250	(12,810)	0	Reactie work	
Bathrooms			51,250	0	12,810	51,250	(12,810)	0		
			820,000	122,598	204,996	820,000	(82,398)	0		
HEALTHY, SAFE & SECURE										
Safe Electrical Systems / CO Detectors										
Safe Electrical Rewire 2013-17		10087	0	0			0	0		
Safe Electrical Testing		10171	768,750	0		768,750	0	0	Still to be procured	
Safe Electrical Systems			768,750	0	0	768,750	0	0		
Communal Areas (Environmentals)										
2011-15 Rep/Up Door Entry Systems		10089	51,380	0	12,840	51,380	(12,840)	0	Requires legal input	
External Works : Fencing, Gates, Paths		10090	128,250	0	32,061	128,250	(32,061)	0	Programme in place working well	
Door Entry Upgrade Term Contract 2016-20		10160	148,800	0	37,200	148,800	(37,200)	0	Programme of work identified.	
Communal Areas (Environmentals)			328,430	0	82,101	328,430	(82,101)	0		
			1,097,180	0	82,101	1,097,180	(82,101)	0		
NON-SHS ELEMENTS										
PARTICULAR NEEDS HOUSING (CITC)										
Conversions & Upgradings										
Conversions & Upgradings		10092	51,250	779	12,810	51,250	(12,031)	0	Reactive work	
Conversions & Upgradings			51,250	779	12,810	51,250	(12,031)	0		
Disabled Adaptations										
Aids & Adaptations 2017-20		10161	51,250	23,754	12,810	51,250	10,944	0	Programme in place working well	
Disabled Adaptations			51,250	23,754	12,810	51,250	10,944	0		
Environmental Improvements										
HRA Roads & Footpaths Improvements		10099	102,500	0		102,500	0	0	Doubts about ability of Service to Resource work	
MCB Tenant Community Improvement Fund		10100	289,000	0		289,000	0	0	Doubts about ability of Service to Resource work	
Environmental Improvements			391,500	0	0	391,500	0	0		
			494,000	24,533	25,620	494,000	(1,087)	0		
Council New Build Housing (Transforming Communities)										
Hallpark New Build		10103	0	0			0	0		
New Build - Fairfield School		10104	0	0			0	0		
New Build - Tilly Community Centre Phase 1a		10107	0	0			0	0		
New Build - Tilly Community Centre Phase 2		10109	20,000	0		20,000	0	0	Expected to conclude this year	

Housing Capital Programme 2018-19 Period to June 2018		Project Code	18-19 Net Budget	Net Expenditure to 30/06/18	Budget to 30/06/18	Forecast as at 31/03/19	Actual to Budget Variance	Forecast to Budget Variance	Comment	C/F to 2019-20
Off The Shelf Purchase	10105	1,165,630	92,516	145,000	1,165,630	(52,484)	0	Support to Clacks SHIP with specific property types being targeted		
Off The Shelf Refurbishment	10106	98,700	812	24,675	98,700	(23,863)	0			
Council New Build Housing (Transforming Communities)		1,284,330	93,328	169,675	1,284,330	(76,347)	0			
		1,284,330	93,328	169,675	1,284,330	(76,347)	0			
Other Costs / HBMS										
Construction Design Management	10143	20,500	1,595	5,100	20,500	(3,505)	0			
Computer Equipment - New (HBMS)	10111	60,000	(4,875)	0	60,000	(4,875)	0			
Lead Piping Replacement	10166	0	0			0	0			
Other Costs / HBMS		80,500	(3,280)	5,100	80,500	(8,380)	0			
		80,500	(3,280)	5,100	80,500	(8,380)	0			
TOTAL CAPITAL EXPENDITURE		7,519,190	519,107	1,581,552	7,519,190	(1,062,445)	0			
Sale of Council Property										
Sale of Council Houses	10112	0	386	0	(16,300)	386	(16,300)	One house still to conclude.		
Sale of Council Land	10148	0	(3,450)	0	(3,450)	(3,450)	(3,450)			
Sale of Council Property		0	(3,064)	0	(19,750)	(3,064)	(19,750)			
NET EXPENDITURE		7,519,190	516,043	1,581,552	7,499,440	(1,065,509)	(19,750)		0	

