
Report to: Place Committee

Date of Meeting: 8 November 2018

Subject: Financial Performance 2018/19 – August 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 Audit Committee on 6 December 2018 as part of the overall Council's financial performance report.

2.0 Recommendations

- 2.1. The Committee is asked to note this report, commenting and challenging as appropriate:
- The forecast General Fund revenue overspend relating to the Place Division for the year of £0.825m
 - Progress on delivering planned savings in the year.
 - The Housing Revenue Account underspend of £ (0.604m).
 - The Housing Revenue Account Capital underspend of £ (0.591m).

3.0 Background

- 3.1. The following themes are within the remit of the Place Division:

3.2. Table1

PLACE
ENVIRONMENT
PROPERTY & FACILITIES
DEVELOPMENT

Source: General Services Revenue & Capital Budget 2018-19

4.0 General Fund Revenue

- 4.1. Overall the Division's net service expenditure is forecasting an overspend of £0.825m for the year ended 31st March 2019.
- 4.2. The table below provides an overview of the financial outturn position within each Service Expenditure area.

Table 2

	<i>Annual Budget</i>	<i>Forecast to</i>	<i>Variance Forecast</i>
	<i>2018/19</i>	<i>March 2018</i>	<i>to Budget</i>
	<i>£'000</i>	<i>£'000</i>	<i>£'000</i>
Strategy & Customer Services	410	372	(38)
Executive Team	121	113	(7)
Development & Environmental	13,028	13,289	260
Housing & Community Safety	3,752	4,361	609
Division Expenditure	17,311	18,135	825

Overspend

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

Table 3 – Variances

Service	Over/ (underspend) £000s	Total	Narrative
Strategy & Customer Services			
Employee costs	(38)		CAPs and Reception employee cost savings. The Service is in the process of targeted voluntary severance requests to achieve the agreed savings this year.
		(38)	Underspend
Executive Team			
Income	(7)		A recharge to the HRA has been made to reflect the current management arrangements in place prior to the appointment of the Senior Managers
		(7)	Underspend
Development & Environment			
Waste management	29		Overspends in Kerbside collection £129k, Forthbank opening hours £27k, short term vehicle hire £28k, compliance and health and safety £39k, agency costs £50k and loading station £45k. Underspends in Waste water treatment (104)k, payments to contractors £(153)k, mail (25)k and blue boxes £(7)k
StreetCare	59		Overspends in overtime £35k, staff training £8k and maintenance contract £16k

Fleet	63		Overspends due to shortfall in income £70k, vehicle maintenance £16k, underspend in diesel due to use of electric vehicles £(17)k, decrease in consumables £(6)k
Grounds maintenance a b	(152)		Underspends employee costs £ (23)k, additional income £(129)k due to work carried out at Dollar on behalf of Roads.
Building Operations e 4	122		Overspend on Utilities, increased trade effluent £38k, Tullibody South campus £29k, water supply at Sauchie nursery £8k, the remaining £47k is due to price/volume/usage to date
Development Services –	170		Overspend due to reduced OLP income £139k, reduced income for unoccupied properties £15k and overspend on property valuations £16k.
Regulatory a	17		Overspend employee costs
Catering i	31		Overspend due to reduced external income £25k, food price increase £6k
Facilities a n	18		Unachieved saving overspend £36k due to phasing, overspend on mail £12k. Underspend in staffing costs £(30)k
Roads b	(98)		Staffing underspends
		260	Overspend
Housing Services b			
Building operations y t h e m e	709		Overspend in Non domestic rates £359k due to revaluation and poundage, building repairs £246k as a result of reversal of previous policy of providing wind and water tight repairs only and also compliance repairs, Administration team staffing costs £129k with less recharges to Capital projects. Underspends in supplies & services £(25)k
Provision of homeless accommodation	241		Overspend as a result of increased provision of properties, furniture packs and bed and breakfast costs
Homeless admin vacancies	(73)		Underspend due to vacancies
Income	(339)		DWP income continues as the cost of provision increases
Employee costs	72		Overspend in employee costs for staff awaiting suitable posts £62k, others £10k
		609	Overspend
Place Total		825	Overspend

4.4 The variances are represented below, by the themes within the Place division of: Environment, Property & Facilities and Development.

Service	Over/ (underspend) £000s	Total	Narrative
Environment			
Waste management	29		Overspends in Kerbside collection £129k, Forthbank opening hours £27k, short term vehicle hire £28k, compliance and health and safety £39k, agency costs £50k and loading station £45k. Underspends in Waste water treatment £(104)k, payments to contractors £(153)k, mail £(25)k and blue boxes £(7)k
Fleet	59		Overspends in overtime £35k, staff training £8k and maintenance contract £16k
Street Care	63		Overspends due to shortfall in income £70k, vehicle maintenance £16k, underspend in diesel due to use of electric vehicles £(17)k, decrease in consumables £(6)k
Environment total		151	
Property & Facilities			
Employee costs- Strategy	(38)		The forecast is for a savings in the CAPs and Receptions in respect of employee expenditure. The Service is in the process of targeted voluntary severance requests to achieve the agreed savings this year.
Buildings operations- Utilities	122		Overspend on Utilities, increased trade effluent £38k, Tullibody South campus £29k, water supply at Sauchie nursery £8k, the remaining £47k is due to price/volume/usage to date
Catering	31		Overspend due to reduced external income £25k, price increase for food £6k
Economic Development	170		Overspend due to reduced OLP income £139k, reduced income for unoccupied properties £15k and overspend on property valuations £16k.
Facilities	18		Unachieved saving overspend £36k due to phasing ,overspend on mail £12k . Underspend in staffing costs £(30)k
Building operations- Housing	709		Overspend in Non domestic rates £359k due to revaluation and poundage, building repairs £246k as a result of reversal of previous policy of providing wind and water tight repairs only and also compliance repairs, Administration team staffing costs £129k with less recharges to Capital projects. Underspends in supplies & services £(25)k
Grounds maintenance	(152)		Underspends employee costs £(23)k, additional income £(129)k due to

			work carried out at Dollar on behalf of Roads.
Employee costs- Housing	73		Overspend in employee costs for staff awaiting suitable posts £62k, others £10k
Homeless administration vacancies	(73)		Underspend due to vacancies
Provision of homeless accommodation	241		Overspend as a result of increased provision of properties, furniture packs and bed and breakfast costs
Income	(346)		DWP income continues as the cost of provision increases £(339)k, Following the appointment of the Executive Director to the Strategic Director of Place a recharge to the Housing Revenue Account has been made to reflect the current management arrangements in place prior to the appointment of the Senior Managers £(7)k
Property & Facilities total		755	
Development			
Regulatory	17		Overspend employee costs
Roads	(98)		Staffing underspends
Development total		(81)	
Place Total		825	Overspend

5.0 2018/19 Savings Progress

5.1 The 2018/19 budget incorporated approved savings of £7.376m. Of this total £2.078m is attributable to the Place Division. Based on analysis to date, savings of £1.602m (77.1%) are forecast to be achieved, with up to a further £0.92m (0.04%) 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 full year</i>			
	<i>18/19</i>	<i>Green</i>	<i>Amber</i>	<i>Red</i>
	<i>£000</i>	<i>£000</i>	<i>£000</i>	<i>£000</i>
Policy Savings	792	557	43	192
Management Efficiencies	747	516	39	192
Service Redesign	100	100	0	0
17-18 cash savings year 2	237	227	10	0
18-19 cash savings	202	202	0	0
Total	2,078	1,602	92	384
		<i>77.1%</i>	<i>0.04%</i>	<i>18.5%</i>

- 5.2 Of the above savings £0.384m (18.5%) 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 £0.192m which are unlikely to be realised. The balance of £0.192m is due to timing of the savings realisation.
- 5.3 Appendices A to E provide further detail of the progress on delivering savings within each service.

6.0 Housing Revenue Account

- 6.1 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 £(5.771)m which is £0.604m greater than budgeted.
- 6.2 The table below sets out the main variances:

Table 6

Service	Over/ (underspend) £000s	Total	Narrative
Housing Revenue Account			
Employee Expenditure	(463)		The Service redesign process continues with all vacancies being assessed for replacement when they arise. The non replacement of some posts together with the delay in filling others has resulted in the forecast underspend.
Premises Expenditure	(160)		The Service continues to examine all repairs that are carried out by Private Contractors. This has resulted in a forecasted underspend. The cost to the HRA of house insurance is less than budget this year.
Transport Expenditure	(31)		The forecasted expenditure for both staff travel and vehicle repairs are both below budget. The Service is currently going through a major Transport review.
Supplies and Services	(23)		The materials and equipment forecast for the repairs operation is on budget with a small saving forecast in the annual cost of computer software and hardware.
Third Party Payments	(67)		The charges from other areas of the Council particularly for Security at Kelliebank are forecast less than budget as is the payments to sub contractors for the Housing repairs.
Transfer Payments	17		Payments made to tenants for demolition work in Alloa.
Support Services	(249)		The HRA share of the support costs provided by other council services is forecast to be less than budget in line with last year's allocation.
Capital Financing Costs	115		The costs of servicing the debt associated with the borrowing for the capital programme is forecast to be higher than budget.
Total Gross Expenditure	(861)		Underspend

Income	257		Income from other areas of the Council is expected to be less than budget as the Service focuses on its core business. House rents, due to reduced house numbers and delay in rent increase and reduced property factor income contributes to the shortfall.
Total Net Expenditure	(604)		Underspend

7.0 Housing Revenue Account Capital

- 7.1 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.
- 7.2 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.
- 7.3 There is a forecasted underspend of £0.591m for the year.
- 7.4 The table below sets out the main variances:

Table 7

HRA Capital Project	Variance (£000)	Comments
Safe Electrical Testing	(368)	This contract was not awarded until halfway through the year and the forecasted expenditure has been reduced accordingly.
HRA Roads & Footpaths	(103)	The internal service has been unable to resource this work and the service cannot procure this externally at present.
MCB Tenant community Improvement Fund	(100)	The Service does not have the capacity to resource or procure these projects at present.
Sale of Council Property	(20)	The final council house sale and a small piece of land account for the unbudgeted income.
Total	(591)	Underspend

8.0 Conclusions

- 8.1 The Place Division revenue spend is anticipated to record an overspend of £0.825m.
- 8.2 Of the associated approved savings of £2.078m, £1.602m is forecast to be achieved and up to a further £0.092m is likely to be achieved in the year.

- 8.3 Services and the accountancy team are working to ensure the full savings are achieved by the end of the financial year.
- 8.4 The Housing Revenue Account is anticipating an underspend of £ (0.604m).
- 8.5 The HRA Capital Programme indicates a forecast underspend of £ (0.591m).

9.0 Sustainability Implications

9.1.1 None

10.0 Resource Implications

10.1 Financial Details

10.2 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

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

Staffing

11.0 Exempt Reports

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

12.0 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)

- Clackmannanshire will be attractive to businesses & people and ensure fair opportunities for all
- Our families; children and young people will have the best possible start in life
- Women and girls will be confident and aspirational, and achieve their full potential
- Our communities will be resilient and empowered so that they can thrive and flourish

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

13.0 Equalities Impact

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

Yes No

14.0 Legality

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

15.0 Appendices

15.1 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

16.0 Background Papers



16.1 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
Elizabeth Hutcheon	Management Accountancy Team Leader	

Approved by

NAME	DESIGNATION	SIGNATURE
Paula Tovey	Chief Accountant (Interim)	
Garry Dallas	Director of Place	

Schedules of Savings							
Management Efficiencies							APPENDIX A
Service Reference		Description of Saving	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	-	43,000	17,000	
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	-	7,750	12,250	
HCSGFME07	PLACE	Profile Security (budget re-alignment)	36,000	23,750			12,250
HCSGFME08	PLACE	Staff on redeployment list	124,500	37,740			86,760
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 (Sustainability)	78,000	41,259			36,741
DEME04	PLACE	Janitorial overtime	5,000	5,000			
DEME05	PLACE	Streetcare overtime budget for weekend working	35,000	-			35,000
DEME06	PLACE	Streetcare external maintenance budget	30,000		27,200		2,800
DEME07	PLACE	Streetcare short term vehicle hire	7,280		7,280		
DEME08	PLACE	Remove Gartmorn Dam building costs	40,000	40,000		-	-
Total			746,459	430,428	85,230	39,250	191,551

Schedules of Savings

Policy

APPENDIX B

Service Reference		Description of Saving	2018/19	Achieved	Likely to be achieved	Amber	Red
HCSSR03	PLACE	Remove public building property inspectors TVR x3 plus one transfer	59,083	29,083		30,000	
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	17,673			
DESR05	PLACE	Cessation of OLP project	354,000	354,000			
DESR07	PLACE	Stopping the kerbside box collection, but continuing to provide a weekly food waste collection using purpose built vehicles	159,000		13,250		145,750
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		
Total			792,186	405,756	151,180	43,000	192,250

Schedules of Savings

Redesign

APPENDIX C

Service Reference		0	2018/19	Achieved	Likely to be achieved	Amber	Red
SCSR03	PLACE	Redesign Local Services - Shift to Digital in line with changing customer preferences	16,000		16,000		
SCSR05	PLACE	Redesign Local Services through Empowering Communities	47,702		47,702		
DER02	PLACE	Pursue SLA for Lighting maintenance (subject to agreement being reached)	25,000	25,000			
SCSR02	PLACE	Redesign Kilncraigs Reception model	11,513	11513			
Total			100,215	36,513	63,702	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	70,000			
NEW	PLACE	Budget alignment D&E - CASH 18-19	60,399	60,399			
CASH	PLACE	D&E Modern apprentice	40,000	40,000			
CASH	PLACE	Housing staffing costs	31,474	31,474	-		
Total			201,873	201,873	-	-	-

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

APPENDIX E

Reference		Saving description	2018/19 saving	Achieved	Likely to be achieved	Amber	Red
MCB SCS 006a	PLACE	Roll out of hub model	23,000		23,000		
Managed contraction HCS	PLACE		38,979	38,979			
COU 178 019	PLACE	Income and Charging	-				
D&E 178 001	PLACE	Street Lighting	100,000	30,000	60,000	10,000	
Managed contraction D&E	PLACE		75,064	75,064			
Total			237,043	144,043	83,000	10,000	0

Service Summary - Housing Revenue Account

Description	Annual Budget for 2018/19	Budget to end of August	Actual to end of August	Annual forecast for 2018/19	Forecast v Budget
Employee Related Expenditure					
Chief Officers Gross Salaries	55,417	23,090	21,600	26,128	(29,289)
Chief Officers Employers Superann	11,915	4,964	4,908	5,557	(6,358)
Chief Officers Employers NIC	9,034	3,764	2,698	3,250	(5,784)
Chief Officers Absence Pay	0	0	584	584	584
Single Status Gross Salaries	5,392,976	2,247,074	1,896,257	4,957,601	(435,376)
Single Status Employers Superann	1,118,389	465,995	398,712	1,028,971	(89,418)
Single Status Employers NIC	484,010	201,671	182,673	474,356	(9,654)
Single Status Overtime	157,220	65,508	81,617	202,398	45,178
Single Status Absence Pay	0	0	35,505	35,507	35,507
Long Service Awards	900	375	1,450	2,350	1,450
Childcare Vouchers Admin Costs	2,000	833	108	2,260	260
Employee Management Costs	0	0	785	1,135	1,135
Conference Expenses And Subsistence	2,000	833	0	0	(2,000)
Superannuation Lump Sums	0	0	(5,144)	37,500	37,500
Recruitment Expenses	1,000	417	467	470	(530)
Staff Training	81,350	33,896	701	75,150	(6,200)
Employee Related Expenditure Total	7,316,210	3,048,421	2,622,922	6,853,216	(462,995)
Premises Related Expenditure					
Corporate Building Repairs	0	0	16,499	0	0
Annual Maintenance External Providers	240,000	100,000	710	120,200	(119,800)
Grounds Maintenance	30,250	12,604	11,428	14,750	(15,500)
Service Charge	0	0	186	(0)	(0)
Cleaning & Hygiene Materials	1,500	625	237	600	(900)
Gas	4,000	1,667	880	4,500	500
Electricity	16,250	6,771	6,784	16,500	250
Rents	0	0	17	0	0
Void Rent Loss	488,000	203,333	166,704	488,000	(0)
Rates	2,500	1,042	2,676	2,676	176
Council Tax	20,000	8,333	0	10,000	(10,000)
Property Insurance	203,000	84,583	170,176	170,180	(32,820)
Bad Debt Provision	500,000	208,333	0	500,000	(0)
Building Costs - Recharges Internal	82,000	34,167	0	100,000	18,000
Cleaning Services Internal recharge	0	0	0	0	(0)
Premises Related Expenditure Total	1,587,500	661,458	376,297	1,427,406	(160,094)
Transport Related Expenditure					
Insurance Repairs	0	0	800	(0)	(0)
Short Term Vehicle Hire	2,500	1,042	545	3,500	1,000
Staff Travel Mileage Expenses	26,000	10,833	6,863	17,645	(8,355)
Vehicles - Maintenance Recharges	342,080	142,533	0	318,750	(23,330)
Vehicles - General Consumables	350	146	0	350	(0)
Transport Related Expenditure Total	370,930	154,554	8,208	340,245	(30,685)
Supplies and Services					
Purchase Of Equipment	21,370	8,904	3,609	21,070	(300)
Purchase Of Furniture	0	0	0	455	455
Materials (issued from Stock)	719,200	299,667	250,490	650,000	(69,200)
Materials - Direct purchases from suppliers	342,350	142,646	199,336	478,510	136,160
General Consumables (small items)	41,000	17,083	12,801	35,600	(5,400)
Equipment Maintenance	15,000	6,250	3,782	10,000	(5,000)
Equipment Rental/Leasing	15,500	6,458	6,625	20,000	4,500
Scaffold Hire	59,000	24,583	8,007	20,000	(39,000)
Medical Supplies	1,000	417	43	1,100	100
Hospitality	100	42	23	100	0
Uniforms & Clothing	13,780	5,742	306	1,100	(12,680)
Office Equipment - Purchases	1,150	479	2,034	3,490	2,340
Office Equipment Maint.	0	0	(167)	0	0
Printing & Photocopying	5,800	2,417	1,141	5,040	(760)
Stationery	2,000	833	4,178	9,150	7,150
Publications	500	208	0	0	(500)
Insurance	31,620	13,175	27,615	27,618	(4,002)
Professional Fees	34,250	14,271	4,012	20,000	(14,250)
Performing Rights	300	125	0	300	(0)
Postages	5,010	2,088	463	5,010	(0)
Legal Expenses	29,500	12,292	12,908	32,000	2,500
Subscriptions	5,000	2,083	778	4,250	(750)
Telephones	150	63	63	150	(0)
Mobile Telephones	33,780	14,075	8,146	33,520	(260)
Computer Hardware Purchase	3,400	1,417	396	400	(3,000)
Computer Software Maint.	96,450	40,188	75,631	75,633	(20,817)
Supplies and Services Total	1,477,210	615,504	622,220	1,454,496	(22,714)
Third Party Payments					
Other Council Accounts	532,200	221,750	148,283	561,820	29,620
Voluntary Organisations Payment	67,370	28,071	24,063	54,156	(13,214)
Payments To Contractors	65,750	27,396	18,480	41,300	(24,450)
Payment To Subcontractor	288,500	120,208	70,355	240,000	(48,500)
Housing Associations	0	0	0	0	0
Bank Charges	0	0	329	(0)	(0)

Payments to Individuals (services provided to Interest on Debit Balance)	10,000 0	4,167 0	0 (94)	0 0	(10,000) 0
Third Party Payments Total	963,819	401,591	261,416	897,276	(66,543)
Transfer Payments					
Payments To Individuals (no service provision)	0	0	0	16,500	16,500
Transfer Payments Total	0	0	0	16,500	16,500
Support Services					
Accountancy	1,204,000	501,667	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	501,667	0	955,000	(249,000)
Capital Financing Costs					
Loans Fund Interest	1,164,000	485,000	0	1,359,000	195,000
Debt Management Expenses	30,000	12,500	0	25,000	(5,000)
Principal Repayments	1,562,000	650,833	0	1,487,000	(75,000)
Capital Financing Costs Total	2,756,000	1,148,333	0	2,871,000	115,000
Total Gross Expenditure	15,675,670	6,531,529	3,891,063	14,815,139	(860,531)
Income					
Charges for Services Standard VAT	(40,000)	(16,667)	(3,375)	(1,424)	38,576
Charges for Services Exempt VAT	0	0	(187)	(0)	(0)
Subscriptions	0	0	205	205	205
Other Income	(5,740)	(2,392)	136,248	(15,970)	(10,230)
Housing Rents	(19,143,000)	(7,976,250)	(8,054,853)	(19,078,360)	64,640
General Rents	(61,000)	(25,417)	(26,177)	(63,810)	(2,810)
Interest(Revenue Balance)	(11,640)	(4,850)	0	(11,640)	0
Other Council Accounts Income	0	0	(4,595)	0	0
Internal Trading Contract	(1,582,370)	(659,321)	(474,225)	(1,415,687)	166,683
Income Total	(20,843,750)	(8,684,896)	(8,426,960)	(20,586,686)	257,064
Net Expenditure	(5,168,080)	(2,153,367)	(4,535,897)	(5,771,547)	(603,467)

Housing Capital Programme 2018-19 Period to August 2018	18-19 Net Budget	Gross Expenditure to 31/08/18	Income to 31/08/18	Net Expenditure to 31/08/18	Budget to 31/08/18	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	27,500	3,871		3,871	11,460	27,500	(7,589)	0	Reactive work here	
Asbestos Removal Works for Council Houses 2013-17	75,000			0	31,250	75,000	(31,250)	0	Reactive work here nothing major identified	
Structural Works	102,500	3,871	0	3,871	42,710	102,500	(38,839)	0		
SECONDARY BUILDING ELEMENTS										
Damp/Rot										
2013-17 Damp & Rot Works	117,380	53,726		53,726	31,736	117,380	21,990	0	More expenditure to come in winter	
Damp/Rot	117,380	53,726	0	53,726	31,736	117,380	21,990	0		
Roofs / Rainwater / External Walls										
2014-17 Roof & Render Upgrading Works	1,837,500	367,304		367,304	828,125	1,837,500	(460,821)	0	Plan is to be on site in November and will be dependent on the weather by then.	
Roofs / Rainwater / External Walls	1,837,500	367,304	0	367,304	828,125	1,837,500	(460,821)	0		
Doors										
External Door Replacement 2014-18	0	0		0			0	0		
Window & Doors	0	0	0	0	0	0	0	0		
Windows										
Window Replacement 2014-18 Sidey	1,394,000	368,169		368,169	580,835	1,394,000	(212,666)	0	Programme in place working well	
Window Replacement 2014-18 PCU	0			0			0	0		
Windows	1,394,000	368,169	0	368,169	580,835	1,394,000	(212,666)	0		
Secondary Building Elements	3,348,880	789,199	0	789,199	1,440,696	3,348,880	(651,497)	0		
ENERGY EFFICIENCY										
Full/Efficient Central Heating										
2013/16 Central Heating Replacement	0			0			0	0		
Bowmar Community Energy Savings Programme (CESP)	0			0		0	0	0		
2017/19 Central Heating Replacement	102,500	83,724		83,724	102,500	102,500	(18,776)	0	Programme in place working well	
Energy Efficiency Works	189,300	127,931		127,931	157,750	189,300	(29,819)	0	Programme finished August final valuation to be agreed.	
Full/Efficient Central Heating	291,800	211,655	0	211,655	260,250	291,800	(48,595)	0		
	291,800	211,655	0	211,655	260,250	291,800	(48,595)	0		
MODERN FACILITIES & SERVICES										
Kitchen Renewal										
Kitchen Replacement 2014-17	0	0	0	0			0	0		
Kitchen Replacement 2017-20	768,750	278,658		278,658	320,310	768,750	(41,652)	0	Programme in place working well	
Kitchen Renewal	768,750	278,658	0	278,658	320,310	768,750	(41,652)	0		
Bathrooms										
2016-20 Bathroom Replacements PCU Team	51,250			0	21,350	51,250	(21,350)	0	Reactive work	

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Bathrooms	51,250	0	0	0	21,350	51,250	(21,350)	0		
	820,000	278,658	0	278,658	341,660	820,000	(63,002)	0		
HEALTHY, SAFE & SECURE										
Safe Electrical Systems / CO Detectors										
Safe Electrical Rewire 2013-17	0		0	0			0	0		
Safe Electrical Testing	768,750	4,500		4,500	170,834	400,000	(166,334)	(368,750)	Due to be awarded in September unlikely that contractor will have resources to make good underspend.	
Safe Electrical Systems	768,750	4,500	0	4,500	170,834	400,000	(166,334)	(368,750)		
Communal Areas (Environmentals)										
2011-15 Rep/Up Door Entry Systems	51,380		0	0	21,400	51,380	(21,400)	0	Requires legal input for owner engagement	
External Works : Fencing, Gates, Paths	128,250			0	53,435	128,250	(53,435)	0	Programme in place working well	
Door Entry Upgrade Term Contract 2016-20	148,800			0	62,000	148,800	(62,000)	0	Programme of work identified.	
Communal Areas (Environmentals)	328,430	0	0	0	136,835	328,430	(136,835)	0		
	1,097,180	4,500	0	4,500	307,669	728,430	(303,169)	(368,750)		
NON-SHS ELEMENTS										
PARTICULAR NEEDS HOUSING (CITC)										
Conversions & Upgradings										
Conversions & Upgradings	51,250	779	0	779	21,350	51,250	(20,571)	0	Reactive work	
Conversions & Upgradings	51,250	779	0	779	21,350	51,250	(20,571)	0		
Disabled Adaptations										
Aids & Adaptations 2017-20	51,250	41,392		41,392	21,350	51,250	20,042	0	Programme in place working well	
Disabled Adaptations	51,250	41,392	0	41,392	21,350	51,250	20,042	0		
Environmental Improvements										
HRA Roads & Footpaths Improvements	102,500			0		0	0	(102,500)	Roads unable to resource work	
MCB Tenant Community Improvement Fund	289,000		0	0		189,000	0	(100,000)	Resourcing and procurement of projects is proving difficult for Service	
Environmental Improvements	391,500	0	0	0	0	189,000	0	(202,500)		
	494,000	42,171	0	42,171	42,700	291,500	(529)	(202,500)		
Council New Build Housing (Transforming Communities)				0						
Hallpark New Build	0			0			0	0		
New Build - Fairfield School	0			0			0	0		
New Build - Tilly Community Centre Phase 1a	0			0			0	0		
New Build - Tilly Community Centre Phase 2	20,000			0		20,000	0	0	Expected to conclude this year	
Off The Shelf Purchase	1,165,630	263,961		263,961	290,000	1,165,630	(26,039)	0	Support to Clacks SHIP with specific property types being targeted	
Off The Shelf Refurbishment	98,700	812		812	41,125	98,700	(40,313)	0		
Council New Build Housing (Transforming Communities)	1,284,330	264,773	0	264,773	331,125	1,284,330	(66,352)	0		
	1,284,330	264,773	0	264,773	331,125	1,284,330	(66,352)	0		
Other Costs / HBMS										
Construction Design Management	20,500	1,595	0	1,595	8,500	20,500	(6,905)	0		
Computer Equipment - New (HBMS)	60,000	(4,875)	0	(4,875)	0	60,000	(4,875)	0		

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Lead Piping Replacement	0			0			0	0		
Other Costs / HBMS	80,500	(3,280)	0	(3,280)	8,500	80,500	(11,780)	0		
	80,500	(3,280)	0	(3,280)	8,500	80,500	(11,780)	0		
TOTAL CAPITAL EXPENDITURE	7,519,190	1,591,547	0	1,591,547	2,775,310	6,947,940	(1,183,763)	(571,250)		
Sale of Council Property										
Sale of Council Houses	0	389		389	0	(16,300)	389	(16,300)	One house still to conclude.	
Sale of Council Land	0	20	(3,450)	(3,430)	0	(3,450)	(3,430)	(3,450)		
Sale of Council Property	0	409	(3,450)	(3,041)	0	(19,750)	(3,041)	(19,750)		
NET EXPENDITURE	7,519,190	1,591,956	(3,450)	1,588,506	2,775,310	6,928,190	(1,186,804)	(591,000)		0

