
Report to: Place Committee

Date of Meeting: 12 September 2019

Subject: Financial Performance 2019/20 – June Outturn

Report by: Chief Finance Officer

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 General Fund and Revenue and Capital spend for Housing Revenue Account (HRA) for the current financial year 2019/20. This is based on forecast information at June 2019. General Fund Capital expenditure will be reported to the Audit Committee on 26 September 2019 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 on:
- the forecast General Fund revenue underspend relating to the Place Division for the year of £(0.343)m;
 - progress on delivering planned savings in the year;
 - the Housing Revenue Account underspend of £(0.369m), and
 - the Housing Revenue Account Capital underspend of £(0.016)m.

3.0 Background

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

Table1

PLACE
DEVELOPMENT
PROPERTY
HOUSING
ENVIRONMENT

4.0 General Fund Revenue

- 4.1. Overall the Division's net service expenditure is forecasting an underspend of £(0.343)m for the year ended 31st March 2020.
- 4.2. The table below provides an overview of the financial outturn position within each Service Expenditure area.

Table 2

<i>Place Division</i>	<i>Annual Budget 2019/20 £'000</i>	<i>Forecast to March 2020 £'000</i>	<i>Variance Forecast to Budget £'000</i>
Strategy & Customer Services	377	330	(47)
Executive Team	128	124	(4)
Development & Environmental	13,226	13,582	357
Housing & Community Safety	4,138	3,489	(649)
Division Expenditure	17,868	17,525	(343)

Underspend

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

Table 3 – Variances

<i>Place</i>	<i>Annual Budget 2019/20 £'000</i>	<i>Forecast to March 2020 £'000</i>	<i>Variance Forecast to Budget £'000</i>	<i>Narrative</i>
Strategy & Customer Services	377	330	(47)	Staffing underspends due to vacancies
Executive Team	128	124	(4)	Small variance on staffing
Development & Environmental	13,226	13,582	357	Waste Management- overspent by £0.080m for bulky uplift materials, unachieved saving for recycling centre £0.026m, Transfer loading station overspent by £0.032m, partially offset by vacancies of £(0.066)m Streetcare- Overtime overspend £0.035m relating to an unachieved saving from 18/19 and £0.013m due to increased demand for the service. Internal recharges are overspent by £0.010m for avoidable repairs, waste management & H&S Officer. Maintenance is overspent by £0.006m. Unachieved income for litter collection £0.004m

Place	Annual Budget 2019/20	Forecast to March 2020	Variance Forecast to Budget	Narrative
				<p>Fleet - small overspend variance £0.001m</p> <p>Grounds Maintenance- Shortfall of £0.039m in burial grounds income, partially related to 19/20 saving (PLC MEF 012 £0.016m). Shortfall of £0.038m in grounds maintenance external income as a result of reduced demand.</p> <p>Development Services - OLP shortfall of £0.114m due to residual OLP income budget, shortfall of Kilncraigs income £0.089m as a result of 5th floor lease ending and delayed saving of Kilncraigs income (HCSR01 £0.050m). Partially offset by underspend in staffing £(0.070)m, underspend in BID charges £(0.010), increased rental income £(0.010)m and various small underspends £(0.009)m.</p> <p>Building Operations - Shortfall in rental income £0.026m, shortfall in internal recharge £0.042m (HRA). Offset by underspend in utilities £(0.017)m.</p> <p>Facilities - Overspend on staffing £0.018m and various small overspends £0.017m.</p> <p>Head of Service - Various small overspends £0.003m.</p> <p>Catering - Underspend on staffing due to vacancies £(0.050)m, shortfall in income of £0.012m (demand led), overspend on cash collection £0.008m, overspend on parent pay £0.004m, overspend on provision of food £0.003 and overspend on cleaning materials £0.001m.</p> <p>Regulatory - Underspend on staffing due to vacancies £(0.015)m and underspend on equipment £(0.002)m.</p> <p>Roads - Underspend in street lighting due to the lower cost of materials £(0.085)m, overspend in street lighting electricity due to rising prices and expansion of the network £0.014m, overspend for the hire of winter maintenance vehicles £0.040m.</p>

Place	Annual Budget 2019/20	Forecast to March 2020	Variance Forecast to Budget	Narrative
Housing & Community Safety	4,138	3,489	(649)	<p>Building operations - Unrealisable income £0.357m for capitalisation of salaries, there is a historic element that has not been realised in previous years but also an unknown for current year as a service agreement has not been reached on what is an appropriate charge to capital projects. This is partially offset by staffing underspend due to HRA shared posts £(0.090)m, underspend in rates £(0.033)m and a small underspend in supplies and services £(0.010)m</p> <p>Housing operations – Overachieved income £(1.057)m, this is a combination in the continued reduction in the use of B&B's and higher economic recovery on homeless properties, offset by overspend on costs for furniture, cleaning, security etc £0.146m. There was a demand pressure of £0.495m for anticipated welfare reform changes that has not yet materialised, this budget remains in the service. Staffing vacancy £(0.024)m.</p> <p>Community safety - small overspends £0.008m</p>
Division Movement	17,868	17,525	(343)	Underspend

5.0 2019/20 Savings Progress

- 5.1 The 2019/20 budget incorporated approved savings of £4.810m. Of this total £0.562m is attributable to the Place Division.
- 5.2 Based on analysis to date, savings of £0.411m (73.1%) are forecast to be achieved with £0.151m being forecast as at risk or unachievable in 2019/20.
- 5.3 The table below summarises the position:

Table 4: Budgeted 2018/19 savings progress

Summary By Type	2019/20 £	Achieved /Likely to be achieved £	Amber £	Red £
Management Efficiencies	222,806	206,806	0	16,000
Policy	126,667	41,667	0	85,000
Prior Years	212,761	162,761	0	50,000
Total Division	562,234	411,234	0	151,000
		73.1%	0.0%	26.9%

5.4 Appendix A provides further detail of the savings that have been identified as either Amber or Red. These relate to timing issues, income reduction and contract management. Services supported by the accountancy team are working to ensure the full savings are achieved by the end of the financial year.

6.0 Housing Revenue Account

6.1 Appendix B to this paper sets out the summary budget for the Housing Revenue Account for this year in accordance with its Business Plan. It is forecast that the Service will achieve a surplus in the year of £(5.263)m which is £(0.369)m greater than budgeted.

6.2 The table below sets out the main variances for June:

Table 5: HRA variances

Service	Over/ (under spend) £000s	Narrative
Housing Revenue Account		
Employee Expenditure	(612)	The Service redesign process continues with all vacancies being assessed for replacement when they arise. The Service has concluded that there is a requirement to fill the aforementioned vacancies and appropriate authorisation has been sought.
Premises Expenditure	(113)	The Service continues to review all repair requests that are carried out by Private contractors to decide whether these repairs can be carried out in-house, this has resulted in an underspend along with lower property insurance premiums. These are offset by a forecasted overspend on Void Rent Loss which the service are looking to reduce.
Transport Expenditure	(16)	Forecasted reduction in staff travel costs from the move to use of electric pool cars.

Service	Over/ (under spend) £000s	Narrative
Supplies and Services	25	The materials budget is forecasting an overspend of £0.092m within Property Contracts. This is offset by underspends in professional fees, mobile telephones and computer maintenance.
Third Party Payments	150	Third party payments have increased due to condition and staffing requirements, the service has had to use subcontractors to refurbish void properties that are returned in poor condition. This is being partially mitigated by advertising vacancies (11 posts), which it is anticipated will reduce the requirement to outsource work.
Capital Financing Costs	(1)	Small underspend.
Total Gross Expenditure	(567)	Underspend
Income	198	Income from general fund properties on Capital projects and public building repairs is less than anticipated due to resource capacity. The service continues to focus on its core business. This shortage of income is compensated by the reduced staff expenditure above for the trades people.
Total Net Expenditure	(369)	Underspend

7.0 Housing Revenue Account Capital

- 7.1 Appendix C 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 £9.488m. This is inclusive of the carry forward of £0.787m as approved in the 2019/20 Budget which is spread across various projects.
- 7.3 Projects within the HRA Capital Programme are forecast on budget with additional income generated of £(0.016)m from council house sales.

8.0 Conclusions

- 8.1 The Place Division revenue spend is anticipated to record an underspend of £(0.343)m.
- 8.2 Of the associated approved savings of £0.562m, £0.411m is forecast to be achieved by the end of the year.
- 8.3 The HRA Revenue is anticipating an underspend of £(0.369)m.
- 8.4 The HRA Capital Programme indicates a forecast underspend of £(0.016)m.

9.0 Sustainability Implications

9.1 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 have been consulted and have agreed the financial implications as set out in the report. Yes

10.4 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 - Amber & Red Savings Place

Appendix B - HRA Service Summary

Appendix C - 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)

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Approved by

NAME	DESIGNATION	SIGNATURE
Lindsay Sim	Chief Finance Officer	
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Forecast Amber or Red

Management Efficiencies

Service Reference	Division	Description of Saving	General ledger code	2019/20 £	Amber £	Red £	June outturn Accountancy comments
PLC MEF 012	Place	Land services increased income budget for burials	1045-1099-50052	16,000		16,000	Income is forecast to be £39k short of budget. There is a new crematorium opened in Stirling (June 2019) that may be affecting this.
Total		Management Efficiencies		16,000	0	16,000	

Policy

Service Reference	Division	Description of Saving	General ledger code	2019/20 £	Amber £	Red £	June outturn Accountancy comments
PLC POL 020	Place	Full Cost Recovery for Commercial Waste	1297-1069-50009	35,000		35,000	This has not been implemented to date so any saving is likely to be in 2020/21. Also, due to increased competition our customer base has reduced so unlikely to achieve full saving.
PLC POL 023	Place	Service charge for cost sharing agreement for part of Kilncraigs	1081-1518-50062	50,000		50,000	Delayed implementation, will be implemented part way through 20/21.
Total		Policy		85,000	0	85,000	

Prior Years

Service Reference	Division	Description of Saving	General ledger code	2019/20 £	Amber £	Red £	June outturn Accountancy comments
HCSR01	Place	Contract management savings		50,000		50,000	currently actual spend greater than budget in property contracts
Total		Prior Years		50,000	0	50,000	

Summary By Type			2019/20 £	Amber £	Red £
Management Efficiencies			16,000	0	16,000
Policy			85,000	0	85,000
Prior Years			50,000	0	50,000
Total Division			151,000	0	151,000

check

Service Summary - Housing Revenue Account

Description	Annual Budget for 2019/20	Budget to end of June	Actual to end of June	Annual forecast for 2019/20	Forecast v Budget
Employee Related Expenditure					
Chief Officers Gross Salaries	57,091	14,273	0	0	(57,091)
Chief Officers Employers Superann	16,675	4,169	0	0	(16,675)
Chief Officers Employers NIC	2,600	650	0	0	(2,600)
Single Status Gross Salaries	5,586,366	1,396,591	1,188,680	5,074,979	(511,387)
Single Status Employers Superann	1,193,527	298,382	254,328	1,064,238	(129,289)
Single Status Employers NIC	508,223	127,056	122,564	513,733	5,510
Single Status Overtime	222,220	55,555	76,064	296,288	74,068
Single Status Absence Pay	0	0	30,964	30,402	30,402
Agency Staff Costs	0	0	0	0	0
Long Service Awards	900	225	0	900	0
Childcare Vouchers Admin Costs	2,160	540	95	2,220	60
Employee Management Costs	1,000	250	0	0	(1,000)
Conference Expenses And Subsistence	2,000	500	0	2,000	0
Recruitment Expenses	0	(0)	0	0	0
Staff Training	81,060	20,265	10,749	77,050	(4,010)
Employee Related Expenditure Total	7,673,822	1,918,455	1,683,443	7,061,809	(612,013)
Premises Related Expenditure					
Annual Maintenance External Providers	240,000	60,000	5,934	90,000	(150,000)
Grounds Maintenance	30,250	7,563	1,351	32,250	2,000
Service Charge	0	0	0	0	0
Cleaning & Hygiene Materials	1,500	375	162	1,500	0
Gas	4,000	1,000	867	4,000	(0)
Electricity	17,250	4,313	4,144	19,900	2,650
Void Rent Loss	450,000	112,500	135,163	500,000	50,000
Rates	2,736	684	2,732	2,736	0
Council Tax	10,000	2,500	0	10,000	0
Property Insurance	203,000	50,750	169,762	169,762	(33,238)
Bad Debt Provision	500,000	125,000	0	500,000	0
Building Costs - Recharges Internal	87,620	21,905	0	103,040	15,420
Cleaning Services Internal recharge	0	(0)	0	0	0
Premises Related Expenditure Total	1,546,356	386,589	320,115	1,433,188	(113,168)
Transport Related Expenditure					
Short Term Vehicle Hire	2,500	625	0	2,500	0
Staff Travel Mileage Expenses	23,500	5,875	1,661	7,643	(15,857)
Vehicles - Maintenance Recharges	344,430	86,107	0	344,430	0
Vehicles - General Consumables	0	0	0	0	0
Transport Related Expenditure Total	370,430	92,607	1,661	354,573	(15,857)
Supplies and Services					
Purchase Of Equipment	23,070	5,767	1,119	22,500	(570)
Purchase Of Furniture	500	125	191	690	190
Storage & Removal Charges	2,000	500	0	2,000	0
Materials (issued from Stock)	657,620	164,405	186,669	750,000	92,380
Materials - Direct purchases from suppliers	496,550	124,138	114,389	496,550	0
General Consumables (small items)	35,500	8,875	7,233	33,500	(2,000)
Per Capita Teaching Materials	0	0	0	0	0
Equipment Maintenance	10,000	2,500	1,816	10,000	0
Equipment Rental/Leasing	20,000	5,000	2,645	20,000	0
Scaffold Hire	25,000	6,250	4,775	25,000	0
Medical Supplies	1,100	275	96	0	(1,100)
Hospitality	100	25	10	60	(40)
Uniforms & Clothing	6,280	1,570	493	2,000	(4,280)
Office Equipment - Purchases	3,650	912	0	2,500	(1,150)
Printing & Photocopying	6,800	1,700	25	4,265	(2,535)
Stationery	6,260	1,565	1,266	6,010	(250)
Publications	500	125	0	500	0
Insurance	32,120	8,030	28,312	28,311	(3,809)
Professional Fees	40,145	10,036	1,394	31,000	(9,145)
Performing Rights	300	75	0	0	(300)
Postages	8,000	2,000	0	0	(8,000)
Legal Expenses	32,000	8,000	4,841	33,000	1,000
Subscriptions	20,587	5,147	11,107	15,448	(5,139)
Telephones	150	38	0	150	0
Mobile Telephones	33,810	8,453	3,214	24,450	(9,360)
Computer Hardware Purchase	3,400	850	0	0	(3,400)
Computer Software Purchase	150,000	37,500	0	150,000	0
Computer Software Maint.	96,450	24,113	77,950	78,902	(17,548)
Supplies and Services Total	1,711,892	427,973	447,545	1,736,836	24,944

Third Party Payments					
Other Council Accounts	546,920	136,730	62,874	583,590	36,670
Property - Internal Recharges	0	0	30	0	0
Voluntary Organisations Payment	67,370	16,842	1,205	67,370	(0)
Payments To Contractors	78,950	19,738	7,849	36,600	(42,350)
Payment To Subcontractor	351,500	87,875	126,702	506,800	155,300
Bank Charges	0	0	131	500	500
Payments to Individuals (services provided to	0	0	0	0	0
Third Party Payments Total	1,044,740	261,185	198,790	1,194,860	150,120
Transfer Payments					
Payments To Individuals (no service provision	0	0	0	0	0
Transfer Payments Total	0	0	0	0	0
Support Services					
Accountancy	1,204,000	301,000	0	1,204,000	0
IT	0	(0)	0	0	0
Human Resources	0	(0)	0	0	0
Legal	0	(0)	0	0	0
Support Services Total	1,204,000	301,000	0	1,204,000	0
Capital Financing Costs					
Loans Fund Interest	1,359,000	339,750	0	1,253,870	(105,130)
Debt Management Expenses	25,000	6,250	0	25,880	880
Principal Repayments	1,487,000	371,750	0	1,589,530	102,530
Capital Financing Costs Total	2,871,000	717,750	0	2,869,280	(1,720)
Total Gross Expenditure	16,422,240	4,105,560	2,651,555	15,854,545	(567,695)
Income					
Charges for Services Standard VAT	(61,408)	(15,352)	(5,762)	(73,240)	(11,832)
Subscriptions	0	0	0	0	0
Other Income	(5,740)	(1,435)	70,778	(6,180)	(440)
Housing Rents	(19,560,998)	(4,890,250)	(5,464,003)	(19,557,600)	3,398
General Rents	(62,342)	(15,585)	(14,090)	(62,342)	(0)
Interest (Revenue Balance)	(43,148)	(10,787)	0	(43,148)	0
Other Council Accounts Income	0	0	0	(145,000)	(145,000)
Internal Trading Contract	(1,582,370)	(395,593)	(155,446)	(1,200,000)	382,370
Capitalisation of Salaries	0	0	0	(30,000)	(30,000)
Income Total	(21,316,006)	(5,329,001)	(5,568,523)	(21,117,510)	198,496
Net Expenditure	(4,893,766)	(1,223,441)	(2,916,969)	(5,262,965)	(369,199)

Housing Capital Programme 2019-20 Period to June 2019	Project Code	Additional c/w/d	Approved Capital Programme 19-20	Total Budget Including Carry Forward	Virements	19-20 Budget Expenditure	19-20 Budget Income	19-20 Net Budget	Net Expenditure to 30/06/19	Forecast as at 30/06/19	Forecast to Budget Variance	Comment	C/F to 2020-21
SCOTTISH HOUSING QUALITY STANDARD													
TACKLING SERIOUS DISREPAIR PRIMARY BUILDING ELEMENTS													
Structural Works													
Structural Upgrades	10192		170,000	170,000		170,000		170,000	0	170,000	0	Brickwork contract at procurement with work identified ready to instruct	
Asbestos Testing for Council Houses	10071		15,000	15,000		15,000		15,000	777	15,000	0	As and when identified.	
Asbestos Removal Works for Council Houses	10072		65,000	65,000		65,000		65,000	10,889	65,000	0	As and when identified.	
		0	250,000	250,000	0	250,000	0	250,000	11,657	250,000	0		
SECONDARY BUILDING ELEMENTS													
Damp/Rot													
Damp & Rot Works	10074		100,000	100,000		100,000		100,000	0	100,000	0	New Contract in place.	
Damp/Rot		0	100,000	100,000	0	100,000	0	100,000	0	100,000	0		
Roofs / Rainwater / External Walls													
Roof & Render Upgrading Works	10076		1,500,000	1,500,000		1,500,000		1,500,000	906	1,500,000	0	New Contract with works in Alloa instructed to Contractor	
Roofs / Rainwater / External Walls		0	1,500,000	1,500,000	0	1,500,000	0	1,500,000	906	1,500,000	0		
Windows													
Window Replacement	10078	(24,000)	1,960,000	1,936,000		1,936,000		1,936,000	374,573	1,936,000	0	Programme in Place and working well	
Windows		(24,000)	1,960,000	1,936,000	0	1,936,000	0	1,936,000	374,573	1,936,000	0		
Secondary Building Elements		(24,000)	3,560,000	3,536,000	0	3,536,000	0	3,536,000	375,479	3,536,000	0		
ENERGY EFFICIENCY													
Central Heating - Design and Installation 2019-22	10193		325,000	325,000	(23,150)	301,850		301,850	0	301,850	0	New Contract in Operation	
Central heating Replacement 2017-19	10157		0	0	23,150	23,150		23,150	23,151	23,151	0	Final payment for Contract	
Weir Multicon Upgrade 2018-2020	10178		750,000	750,000		750,000		750,000	0	750,000	0	Other Options being tested by Structural engineers. Take up was low on internal cladding section.	
Full Efficient Central Heating		0	1,075,000	1,075,000	0	1,075,000	0	1,075,000	23,151	1,075,001	1		
MODERN FACILITIES & SERVICES													
Kitchen Renewal													
Kitchen Replacement 2017-20	10158		750,000	750,000		750,000		750,000	90,663	750,000	0	Property Contracts working well on this.	
Kitchen Renewal		0	750,000	750,000	0	750,000	0	750,000	90,663	750,000	0		
Bathrooms													
2016-20 Bathroom Replacements PCU Team	10141		50,000	50,000		50,000		50,000	7,742	50,000	0	Property Contracts working well on this.	
Bathrooms		0	50,000	50,000	0	50,000	0	50,000	7,742	50,000	0		
		0	800,000	800,000	0	800,000	0	800,000	98,405	800,000	0		
HEALTHY, SAFE & SECURE													
Safe Electrical Systems / CO Detectors													
Safe Electrical systems 2018-22	10171		1,000,000	1,000,000		1,000,000		1,000,000	5,289	1,000,000	0	New Contractor requires close management to ensure that this budget spends this year.	
Safe Electrical Systems		0	1,000,000	1,000,000	0	1,000,000	0	1,000,000	5,289	1,000,000	0		
Communal Areas (Environmentals)													
External Works : Fencing, Gates, Paths	10090		125,000	125,000		125,000		125,000	0	125,000	0	Work identified and with Contractor	
Door Entry Upgrade Term Contract 2016-20	10160		196,000	196,000		196,000		196,000	0	196,000	0	Contract in place.	
Communal Areas (Environmentals)		0	321,000	321,000	0	321,000	0	321,000	0	321,000	0		
		0	1,321,000	1,321,000	0	1,321,000	0	1,321,000	5,289	1,321,000	0		
NON-SHS ELEMENTS PARTICULAR NEEDS HOUSING (CITC)													
Conversions & Upgradings													
Conversions & Upgradings	10092		150,000	150,000		150,000		150,000	0	150,000	0	Together with Social Services work has been identified on a priority basis.	
		0	150,000	150,000	0	150,000	0	150,000	0	150,000	0		
Disabled Adaptations													
Aids & Adaptations 2017-20	10161		100,000	100,000		100,000		100,000	5,006	100,000	0	Property Contracts working well	
Disabled Adaptations		0	100,000	100,000	0	100,000	0	100,000	5,006	100,000	0		
Environmental Improvements													
HRA Roads & Footpaths Improvements	10099		100,000	100,000		100,000		100,000	0	100,000	0	Together with Roads work has been identified to provide Best Value.	
MCB Tenant Community Improvement Fund	10100		366,000	366,000		366,000		366,000	10,385	366,000	0	Awaiting contracts to go through Procurement to allow identified priorities to proceed.	
Environmental Improvements		0	466,000	466,000	0	466,000	0	466,000	10,385	466,000	0		
		0	716,000	716,000	0	716,000	0	716,000	15,391	716,000	0		
Council New Build Housing													
New Build - Tilly Community Centre Phase 2	10109	20,000		20,000		20,000		20,000	0	20,000	0	Anticipating completion this year.	
Off The Shelf Purchase	10105	791,000	700,000	1,491,000		2,191,000	(700,000)	1,491,000	-41,247	1,491,000	0	Assuming required at present. Strategy required to complement RSL's	
Council New Build Housing		811,000	700,000	1,511,000	0	2,211,000	(700,000)	1,511,000	-41,247	1,511,000	0		
		811,000	700,000	1,511,000	0	2,211,000	(700,000)	1,511,000	-41,247	1,511,000	0		
OTHER													
Other Costs / HBMS													
Construction Design Management	10143		20,000	20,000		20,000		20,000	0	20,000	0	As and when required to support contracts	
Computer Equipment - New (HBMS)	10111		64,000	64,000		64,000		64,000	0	64,000	0	Work started on identifying alternative systems	
Lock Up Strategy	10185		100,000	100,000		100,000		100,000	0	100,000	0	Sites identified for demolition	
Westhaugh Travelling Site - Alva	10186		75,000	75,000		75,000		75,000	0	75,000	0	Still awaiting transfer to HRA. Consultation work to begin in July for ministerial approval	
IT Infrastructure - Clacks IT	10188		20,000	20,000		20,000		20,000	0	20,000	0	Contribution to Council wide networks	
Other Costs / HBMS		0	279,000	279,000	0	279,000	0	279,000	0	279,000	0		
TOTAL CAPITAL EXPENDITURE		787,000	8,701,000	9,488,000	0	10,188,000	(700,000)	9,488,000	488,125	9,488,001	-1		
Sale of Council Property													
Sale of Council Houses	10112			0				0	-16,392	(16,392)	(16,392)	Last ever Council House Sale.	
Sale of Council Land	10148			0				0	3	3	3		
Sale of Council Property		0	0	0	0	0	0	0	-16,389	(16,389)	(16,389)		
NET EXPENDITURE		787,000	8,701,000	9,488,000	0	10,188,000	(700,000)	9,488,000	471,736	9,471,612	(16,388)		0