

REPORT TO: Cabinet

MEETING DATE: 9 March 2010

BY: Executive Director of Corporate Resources

SUBJECT: Financial Review - Quarter 3 2009/10

1 PURPOSE

- 1.1 To inform Cabinet of the financial position at the end of the 3rd quarter of the 2009/10 financial year.

2 RECOMMENDATIONS

- 2.1 Cabinet is recommended to note the financial performance of services at the end of December 2009.

3 BACKGROUND

GENERAL FUND REVENUE PERFORMANCE

- 3.1 A summary of the financial position across each of the Business Groups at the end of December 2009 is presented at Appendix 1. The overall picture at the end of the period is a surplus of £2.505 million. This is a similar figure to the surplus at the end of Quarter 2 (£2.452 million).
- 3.2 When we exclude the financial results of the individual schools under the Devolved School Management (DSM) policy and the Housing Revenue Account then the results for the remainder of the Council for the period up to the end of December was a surplus of £1.428 million.
- 3.3 In normal circumstances we would expect to see this surplus diminish as the financial year draws to a close. In particular, during January and February the Council has paid for many of the additional costs that fell due as a result of the severe weather conditions. However, offsetting this will be a significant repayment from HMRC in relation to VAT, the value of which has yet to be finalised.
- 3.4 In overall terms we are still expecting that the Council is unlikely to use the full amount of the General Fund reserves (£3.7 million) planned when setting the 2009/2010 budget. This is as a result of;

- Delays on various capital programmes.
- Under-spends across pay costs across the majority of Groups. These are likely to continue to the year-end.
- Higher than anticipated council tax receipts.
- The VAT refunds referred to above.

Corporate Budgets

- 3.5 At the end of December the majority of corporate budgets continue to be in line with expectations. Joint Board requisitions, Revenue Support Grant receipts and Housing Benefit payments are all very close to the budgeted amounts.
- 3.6 Council Tax income is currently ahead of expectations. However, until the new revenues system is fully 'bedded in' and the annual bad debt provision is calculated we remain cautious about forecasting a budget surplus at the year-end.
- 3.7 At this point of the year the majority of corporate services such as Human Resources (HR), Finance, Customer Services & IT are all expected to finish under-budget by the end of the year.

Community Services

- 3.8 The financial results for the Community Services Department at the end of the third quarter show a budget surplus of £83,000 or 0.2%. This includes the Housing Revenue Account surplus of £123,000. Our forecast continues to be that the Culture & Community, Facility Services, Community Partnership and Property Groups will eventually end the financial year either in line with or slightly below the budgeted figure.
- 3.9 As at the end of Quarter 3 the following Groups within the Community Services Department continue to be rated as 'High' in terms of financial risk;
- Adult Social Care
 - Landscape & Countryside
 - Healthy Living

Adult Social Care

- 3.10 Over the past three months the financial position of the Adult Social Care (ASC) Group has remained broadly similar. At the end of Quarter Two Adult Social Care was showing an over spend of £109,000. The position at the end of Quarter Three is an over spend of £132,000. This is 0.4% of the total budget.
- 3.11 Although this is the fourth successive month that the Group has been in this position, managers remain confident that the budget will remain

broadly balanced by the end of the financial year. The Cabinet should however note that the year-end figure is subject to a number of specific risks. In particular, the final position will be dependent upon;

- The impact of year-end adjustments such as the decision to write off debts, year-end recharges and/or the full identification of liabilities.
- The ongoing management of packages of care.

3.12 The main pressure for ASC continues to be on services for Older People, including the internal home care service, the four residential homes and the frozen meals service. At the end of December this was overspent by £502,000, mainly as a result of over-spending on staffing totalling £385,000. This is across all areas including residential and home care provision.

3.13 This is being funded by under-spends on staffing elsewhere in the service. In addition, Cabinet will recall that £750,000 was added to the ASC budget for 2009/10 for Additional Care Packages for Young People moving into the ASC service. At the end of December the Learning Disability budget was under-spent by £162,000. It appears that the transfer of these clients into Adult Services has been slower than anticipated and that under-spends within this part of the budget during 2009/10 are cross-subsidising overspends in areas such as Older Peoples Services.

Landscape & Countryside

3.14 The financial results for the Landscape & Countryside Group at the end of Quarter Three shows an over spend of £61,000. This is an improvement from the position at the end of Quarter Two as a result of cost control measures taken by managers. This Group comprises four elements;

- Amenity Services
- Country Rangers
- Outdoor Education
- Landscape & Countryside Management

3.15 The Outdoor Education, Country Rangers and Landscape & Countryside Management budgets are all under-spent at the end of December and are expected to remain in this position by the end of the year. Amenity Services unit was overspent by £167,000. Although this is a pattern on which we have previously reported, the position is expected to improve as the year progresses when bills are raised for outstanding work and a recharge is made to Roads Services for time spent by Amenity Services staff on winter emergency work. We will keep this position under review.

Healthy Living

- 3.16 At the end of December 2009 the position on the Healthy Living Group was a budget deficit of £150,000. The majority of this deficit arises within the old Sportplus unit and includes a number of unbudgeted costs arising from the proposed wind up of East Lothian Community Development Trust (ELCDT).
- 3.17 The specific unbudgeted costs include non-domestic rates April to September 2009 for the six sports centres, an unanticipated cost arising from the wind-down of ELCDT. The total bill for these amounts to £259,000. These charges mean that it is highly likely that this Group will end the year with a deficit.

Education & Children's Services

- 3.18 Financial performance within the Education & Children's Department has been in line with expectations over the first nine months of the financial year. At the end of December there is a budget surplus of £1.2 million (1.8%) across all the units and schools. Almost all this total (£956,000) relates to the performance of schools under the DSM scheme.
- 3.19 The Pre-School and School Support Groups are expected to be under-budget by the end of the year.
- 3.20 Excluding the school balances, the Secondary School Business Group has ended the calendar year with a surplus of £91,000. This arises from some savings on the PPP contract and as a result of the pupil 'stay on rate' being at the lower end of expectations. The final position of this Group will depend to a great extent on negotiations with the PPP Facilities Manager relating to utility cost refunds.
- 3.21 The Primary Group is currently forecast to overspend. Excluding the schools again, the Group was over-spent at the end of December by £72,000. In addition, in the latter part of the year the Council makes the bulk of the payments to primary schools relating to maternity, paternity and sickness cover. Figures provided so far by the various schools suggest that the level of claims and payments to primary schools will exceed the budgeted level.
- 3.22 In previous reports to Cabinet we have highlighted the increasing demand & cost associated with East Lothian pupils who are placed in independent/ non-ELC schools. As a result of this we are forecasting an over spend on the Pupil Support Group approaching £180,000. The management of these costs will continue to be a significant issue for education management into 2010/11.
- 3.23 In overall terms the Education & Children's Services Department should end the year with a broadly balanced budget, but there are a number of issues that could have an effect on the year-end position and have the potential to change this forecast. These include;

- Further demand for independent school placements and/or secure accommodation;
- Maternity/Paternity/Sickness cover payments within the Primary Group.
- Outstanding contract issues with suppliers;
- Agency costs/Kinship care referrals within the Children & Families Group.
- Negotiations with regard to PPP utility refunds; and
- Progress with spending the additional sums awarded to the Department as part of the 2009/10 budget for property work.

Environment

3.24 The position on the Planning & Environmental Services Group at the end of September was an under-spend of £375,000. There are a number of reasons for this;

- Higher income than expected within Development Control and Building Standards.
- Under-spends on staffing.
- The receipt of additional government funds for Trading Standards relating to Tobacco Enforcement and some additional income relating to the new Licensing Act.
- Receipt of additional grant for the Nortrail project.

The Planning & Environment Group is now expected to under-spend by the financial year.

3.25 The Transport & Waste Group result at the end of December was an over spend of almost £300,000. The main factors in relation to this were;

- Delays in recharging the full costs of fleet and contract transport;
- Delays in recharging customers and other parts of the Council for private work and capital project work respectively;
- Higher than budgeted payments relating to supported bus contracts;
- Overspends on 'Private Contractor' work such as Traffic Signal Maintenance and Road Markings.

3.26 The above figures do not include the costs of dealing with the recent severe weather conditions – these will be paid during January, February and March. At the end of January – the latest month we have figures for - the over spend on the Winter Maintenance programme had already

reached almost £600,000 – with the expectation that this will grow by at least another £200,000. All these additional costs are likely to lead to a significant overspend within this Group.

- 3.27 We have been informed by the Scottish Government that no claims are being considered under the Bellwin Scheme. This is a national scheme which provides emergency financial assistance for large scale emergencies. However, the Scottish Government has indicated that they will be distributing £5 million nationally to deal with remedial works.

HOUSING REVENUE ACCOUNT

- 3.28 At the end of December 2009 the HRA budget was under-budget by £123,000. Although the Council is over-spent on Equipment, Communications and Tenant Incentive Grants, this is more than outweighed by an under-spend on repair costs up to the end of the calendar year.
- 3.29 As a result of the above and some slippage in the capital programme, we are expecting that the Council will end the financial year with a HRA surplus in excess of £1.3 million. This will be added to existing surpluses to support the ongoing Modernisation and Affordable Housing programmes.

BUDGET ADJUSTMENTS

- 3.30 Three budget adjustments have been undertaken since the last report to Cabinet. These have been outlined below;
- Various adjustments were carried out to reflect the transfer of functions to Enjoy. These adjustments include the creation of income budgets for those parts of the Council (Finance, HR, etc) that are providing an ongoing service to Enjoy. They also include adjustments relating to changed budget responsibility. For instance, the responsibility or the payment of ongoing early retirement costs has not transferred to Enjoy and a budget has been created within Healthy Living for these costs.
 - Education budgets were amended to the 2009/10 Departmental Efficiency Saving. This has resulted in reductions in the overall totals of the Children & Families, Pre-School and Secondary School budgets.
 - Adjustments have been made to the majority of Council Group budgets to reflect their relative shares of savings in the 2009/10 agreed budget relating to Centralised Advertising, Headed Notepaper and Colour Printing.

CAPITAL INVESTMENT

- 3.31 Details of capital expenditure and income are attached as Appendix 2. At the end of December spending is well within the overall plan total. General Services gross capital expenditure totalled £14.612 million – which is 63% of the annual planned amount.
- 3.32 Based on the current position with the various capital projects we are expecting an overall under-spend approximating £5.3 million on the Capital Investment Plan for 2009/10. This is the same figure as reported to Cabinet in January.

4 POLICY IMPLICATIONS

- 4.1 Progress with the revenue budgets will have an impact on how well the Council can meet its strategic objectives.

5 EQUALITIES IMPACT ASSESSMENT

The report is not applicable to the wellbeing of equalities groups and an Equality Impact Assessment is not required.

6 RESOURCE IMPLICATIONS

- 6.1 Financial – as described above
- 6.2 Personnel - none
- 6.3 Other – none

7 BACKGROUND PAPERS

- 7.1 Council 17 February 2009 – All Papers
- 7.2 Audit Committee 11 June 2009 Item 3 – ‘Draft Final Accounts 2008/09’
- 7.3 Education PPRP 26 May 2009 Item 3 – ‘Report on the Multi Agency Assessment Group’
- 7.4 Council 23 June 2009 Item 4 – ‘Funding New Affordable Housing’
- 7.5 Council 25 August 2009 Item 10 – ‘2008/09 Financial Review’
- 7.6 Council 25 August 2009 Item 11 – ‘Budget Options - Future Financial Prospects’
- 7.7 Cabinet 13 October 2009 Item 4 – ‘Financial Review - Quarter 1 2009/10’
- 7.8 Cabinet 12 January 2010 Item 4 – ‘Financial Review - Quarter 2 2009/10’

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REVENUE BUDGET PERFORMANCE at 31 December 2009

	Budget for the year £000	Actual to 31/12/09 £000	Budget for period £000	(Surplus) / Deficit £	(Surplus) / Deficit %	Financial Risk Assessment	Change since last assessment
Education & Children's Services							
Children & Families	10,935	8,237	8,224	13	0.2%	High	No change
Pre-school Education & Childcare	5,584	4,999	5,023	(24)	(0.5%)	Low	No change
Pupil Support	7,559	6,189	6,055	134	2.2%	High	No change
Schools - Primary	27,944	18,979	19,321	(342)	(1.8%)	High	No change
Schools - Secondary	34,513	24,544	25,232	(688)	(2.7%)	Low	No change
Schools Support Services	8,993	2,318	2,610	(292)	(11.2%)	Low	No change
	95,528	65,266	66,465	(1,199)	(1.8%)		
Community Services							
Adult Social Care	43,995	31,263	31,131	132	0.4%	High	No change
Community Housing & Property Mgt	4,575	4,725	4,713	12	0.3%	Medium	No change
Community Partnerships	6,618	1,405	1,392	13	0.9%	Low	Decrease
Culture & Community	6,733	4,756	4,933	(177)	(3.6%)	Medium	Increase
Facility Support	5,051	3,078	3,229	(151)	(4.7%)	Low	No change
Healthy Living	4,219	2,721	2,571	150	5.8%	High	No change
Housing Revenue Account (HRA)	0	(4,749)	(4,626)	(123)	(2.7%)	Low	No change
Landscape & Countryside Mgt	6,333	4,720	4,659	61	1.3%	High	No change
	77,524	47,919	48,002	(83)	(0.2%)		
Chief Executive's Office	3,337	2,368	2,422	(54)	(2.2%)	Low	No change
Environment							
Economic Development	863	641	647	(6)	(0.9%)	Low	No change
Planning & Environmental Services	3,260	2,153	2,528	(375)	(14.8%)	High	No change
Transport & Waste Services	13,083	7,023	6,723	300	4.5%	High	No change
	17,206	9,817	9,898	(81)	(0.8%)		

REVENUE BUDGET PERFORMANCE at 31 December 2009

	Budget for the year £000	Actual to 31/12/09 £000	Budget for period £000	(Surplus) / Deficit £	(Surplus) / Deficit %	Financial Risk Assessment	Change since last assessment
Corporate Services							
Human Resources	2,031	1,508	1,531	(23)	(1.5%)	Low	No change
Financial Services	2,435	1,243	1,439	(196)	(13.6%)	Low	No change
Revenues & Benefits	1,073	523	601	(78)	(13.0%)	Medium	No change
IT Services	1,892	1,413	1,443	(30)	(2.1%)	Low	No change
Law & Licensing	634	436	517	(81)	(15.7%)	Low	No change
Customer Services	1,430	1,420	1,466	(46)	(3.1%)	Low	No change
	<u>9,495</u>	<u>6,543</u>	<u>6,997</u>	<u>(454)</u>	<u>(6.5%)</u>		
Total All Business Groups	<u>203,090</u>	<u>131,913</u>	<u>133,784</u>	<u>(1,871)</u>	<u>(1.4%)</u>		
Corporate Management							
Revenue Support Grant (inc. NNDR)	(166,814)	(110,875)	(110,875)	0	0.0%	Low	No change
Council Tax	(44,955)	(44,647)	(44,204)	(443)	1.0%	Low	No change
Joint Board Requisitions	12,253	9,191	9,191	0	0.0%	Low	No change
Debt Charges	0	4,170	4,173	(3)	(0.1%)	Low	No change
Housing Benefit	550	413	394	19	4.8%	Low	No change
External Audit	287	0	0	0	0.0%	Low	No change
Reserve Transfers	(4,409)	0	0	0	0.0%	Low	No change
Other	(2)	(205)	2	(207)		Low	No change
	<u>(203,090)</u>	<u>(141,953)</u>	<u>(141,319)</u>	<u>(634)</u>	<u>0.4%</u>		
Total All Council	<u>0</u>	<u>(10,040)</u>	<u>(7,535)</u>	<u>(2,505)</u>			

Financial Risk	Factors	Implications
High	<ul style="list-style-type: none"> - The Business Group has been assessed as likely to overspend in the financial year - There has been a history of overspending within Units / Groups - There are new or revised funding arrangement and / or legislature changes with financial significance - Trading Accounts are in deficit for the year. -Grant schemes, on which the Council is reliant are either unconfirmed or have not been confirmed -The service is demand led and the Council has restricted control over the level and form of service - New Services are planned 	<ul style="list-style-type: none"> -Cabinet & Members Library reports with financial implications are not passed under delegated powers -Directors / Heads of Service will be asked to prepare a financial recovery plan -The Head of Finance may take enforcement action to ensure budgetary control
Medium	<ul style="list-style-type: none"> - There is significant potential that Business Group could overspend in the financial year - There have been previous incidences of some overspending within Units / Groups - There are new or revised funding arrangement and / or legislature changes with financial significance - Trading Accounts are having difficulty meeting financial targets -Grant schemes, on which the Council is reliant are either unconfirmed or have not been confirmed 	<ul style="list-style-type: none"> -Members library reports are only passed when financial implications are addressed -Directors / Heads of Service will be asked to identify actions necessary to ensure expenditure is within budget by the year-end.
Low	<ul style="list-style-type: none"> -Finances are generally under control for the current financial year -Stable legislature, trading and funding environment -The service is supply led - i.e. the Council can decide the level and form of service -Finances in previous financial years have been controlled -Grant schemes are stable and not anticipated to change significantly 	<ul style="list-style-type: none"> -Members library reports are approved promptly under delegated powers

Capital Investment Plan 2009/10 - Position at 31st December 2009

Asset	Project	Budget for Year		Actual to	Actual to	Actual to	Over/(Under) spend for year
		£000	£000	June £000	September £000	December £000	
COMMUNITY SERVICES							
Expenditure							
<i>Adult Social Care</i>							
Community Equipment Depot	New facility (ASC006)		262	102	-	-	(160)
Fa'side, Tranent	New residential home and Day Centre (ASC005)		500	-	-	-	(500)
Eskgreen & Abbey Res Homes			-	-	-	5	5
Gullane DC	Purchase of Property		-	-	-	346	346
Care Management Software	IT Systems (ASC001)		236	-	20	-	(216)
Mansfield Road Resource Centre			-	-	2	32	34
Port Seton CC	Alterations to provide Snoezlem room etc		3	1	-	-	(2)
Tynebank Resource Centre	Upgrade Works		-	81	11	3	95
<i>Culture & Community</i>							
Dunbar Rd - Library HQ / Printing							
Works/ Archive	Upgrade Phase 2		6	-	-	10	4
Dunbar Town House	Refurbishment		721	-	-	-	(721)
Dunbar Community Facility			-	-	-	2	2
First Step Nursery	Extension and alterations		5	5	6	-	6
Former Store, Well Wynd			-	-	92	-	92
Haddington Corn Exchange	Extension and internal alterations		60	94	134	75	243
John Gray Centre			2,910	47	31	99	(2,733)
Musselburgh Museum			200	-	1	-	(199)
North Berwick Museum			500	-	-	-	(500)
Ormiston Community Centre			500	-	-	-	(500)
Pennypit Centre			5	-	-	-	(5)
Prestongrange Mining Museum			39	-	-	6	(33)
Tranent Library			200	-	-	2	(198)
<i>Facilities Management</i>							
Brunton Hall	Offices refurbishment phase 2		10				
	Remedial works to concrete cladding panels		6	39	52	30	105
John Muir House			-	-	2	-	2
Offices 31/33 Court Street, Haddington			-	-	8	-	8
Offices Civic Square, Tranent			-	-	-	4	4
Gullane Toilets			100	-	-	-	(100)
Penston House			-	2	2	-	4
<i>Healthy Living</i>							
Forresters Park			40	-	-	-	(40)
Haddington Golf Club	Remedial works (HC041)		5	24	7	2	28
Hallhill	New Pitch		30	-	27	-	(3)
Longniddry Pavillion	New pavilion		500	-	14	-	(486)
Macmerry Ball Court	Retention		-	-	-	3	3
North Berwick Harbour			-	-	-	24	24
North Berwick Recreation Park			-	2	4	3	9

Capital Investment Plan 2009/10 - Position at 31st December 2009

Asset	Project	Budget for Year		Actual to	Actual to	Actual to	Over/(Under)
		£000	£000	June	September	December	spend for year
Olivebank	Replace Changing Facilities		145	-	8	-	(137)
Pavillions			1,312	1	6	10	(1,295)
Musselburgh Racecourse	New stables & community building (HC033)		3,555	350	986	933	(1,286)
Port Seton Community Centre			-	-	18	-	18
Sports Centres - refurbishment			375	-	83	85	(207)
Whittingham Drive Pavillion			100	-	3	-	(97)
Winterfield Park			-	-	-	2	2
Meadowmill	Purchase of Land		-	-	-	130	130
<i>Landscape & Countryside Management</i>							
Cemeteries Extensions			410	-	-	-	(410)
Coastal Car Parks			200	-	-	-	(200)
Coastal Path Plan	Implementation		75	22	-	-	(53)
Depot, Nth Berwick	Relocation of depot from Lime Grove		901	-	-	7	(894)
Fisherrow Play Area	Refurbishment		2	-	-	-	(2)
Golf Course Machinery & Equipment	Replacement		145	-	-	-	(145)
Haugh Park, Musselburgh	Improve Access (HC036)		60	-	-	-	(60)
Lodge Grounds, North Berwick	Refurbishment		28	-	-	-	(28)
PepperCraig Depot Haddington	Extension for staff welfare required by H & S		150	6	-	-	(144)
Toilets East Beach Nth Berwick	Shelter conversion		25	-	-	-	(25)
Whitesands Toilets			-	12	2	-	14
Accelerated Capital Works			574	-	-	-	(574)
Fees			1,076	-	-	-	(1,076)
			15,971	788	1,519	1,813	(11,851)
Income							
Lottery Grant	John Gray Centre		(700)	-	-	-	700
Asset Sales			-	(332)	(1)	2	(333)
Scottish Government	Gypsy Travellers Site		-	-	(249)	-	(249)
Historic Scotland Grant	John Gray Centre		(200)	-	-	-	200
Various	Musselburgh Racecourse		(850)	-	-	-	850
Various	Lodge Grounds NB		-	(35)	24	-	(11)
SNH	Path Network		(52)	-	-	-	52
			(1,802)	(367)	(226)	2	1,209
EDUCATION & CHILDREN'S SERVICES							
Expenditure							
Dirleton PS			-	-	2	1	3
Dunbar PS (new)	New Primary School		3,450	23	236	647	(2,544)
Dunbar PS	Window replacement		170	1	156	8	(5)
Gullane PS			-	-	2	-	2
Haddington Infants			10	-	1	-	(9)
Longniddry PS	Phase 2 school refurbishment (heating, rewire etc)		8	-	-	-	(8)
Macmerry PS			-	-	161	36	197
Meadowpark School	Emergency works		-	23	2	-	25

Capital Investment Plan 2009/10 - Position at 31st December 2009

Asset	Project	Budget for Year		Actual to	Actual to	Actual to	Over/(Under)
		£000	£000	June	September	December	spend for year
Pinkie St Peters			-	-	3	42	45
Prestonpans IS	New nursery, classrooms and refurbishment (EC041)		912	248	1,038	381	755
Prestonpans PS	New Sports Hall, Classrooms and refurbishment (heating, rewire etc)		275				
	Prestonpans PS -Phase 2 school refurbishment (heating, rewire etc)		8	283	183	166	205
SEN Equipment	Specialised equipment for pupils (ECS047)		30	7	35	12	24
St Martins PS	Disabled/Shoebox		15	-	4	-	(11)
Tranent North Primary School			144	11	-	-	(133)
Tranent PS	Construction of football pitches		206	78	182	334	388
West Barns	Upgrade Work		500	24	451	245	220
Windygoul PS	Additional classrooms		490	2	1	4	(483)
Accelerated Capital Works			1,000	141	369	274	(216)
IT Equipment	Pheonix Gold and Central Replacement Project		150				
	Schools IT - Refresh of curricular hardware		910				
	Schools IT - Replacement of 20 Primary & Nursery School Servers		45				
	Schools IT - SMS Servers & Licences		5				
	Schools IT - Local Area Networking including Switch Replacement		50				
	Schools IT - Wireless Base Station Replacements		10				
	Schools IT - Replace Websense Server		5				
	New schools IT - Improve access to technology Secondary Schools		100				
	New schools IT - Improve ratios of Computers to Children in Primary Schools		120				
	New schools IT - Extending Wireless for Secondary Schools		20				
	New schools IT - Miscellaneous Cables, Hard discs etc		20				
	New schools IT - Replacement UPS Batteries		3				
	New schools IT - Additional Domain Controller Server		3	1,441	540	225	250
			8,659	1,281	3,034	2,439	(1,905)
Income							
Scottish Government Grant	Schools Fund		(1,558)	-	-	-	1,558
Developers Contributions			(2,221)	-	-	-	2,221
			(3,779)	-	-	-	3,779
ENVIRONMENT							
Expenditure							
Economic Development	North Berwick Lobster Hatchery Project		30	-	-	-	(30)

Capital Investment Plan 2009/10 - Position at 31st December 2009

Asset	Project	Budget for Year		Actual to	Actual to	Actual to	Over/(Under)
		£000	£000	June	September	December	spend for year
Flood Prevention			-	2	2	(1)	3
Kinwegar Recycling Plant, Wallyford	New Provision (ENV010)		4,000	392	869	1,930	(809)
Roads	Roads	5,000					
	Safety Hotspot Improvements	250					
	Cycling Walking Safer Streets (Ring-fenced grant funded)	170					
	Eskmills Access Road	100					
	Roads Asset Management System	50					
	Port Seton Centre Car Park Safety Works	50					
	West Barns Car Park Safety Works	50	5,670	1,269	1,860	1,591	(950)
Vehicles	Replacement (ENV002)		1,411	77	-	-	(1,334)
Wallyford Park & Choose (ENV016)	Extended Provision (ENV016)		25	-	-	22	(3)
Waste Bins	Purchase of New Bins		70	40	(92)	5	(117)
Fees			27	-	-	-	(27)
			11,233	1,780	2,639	3,547	(3,267)
Income							
Scottish Government Grants	Cycling Walking Safer Streets		(170)	-	-	-	170
	20MPH Speed Limits around Schools						
Asset Sales			-	(25)	-	(38)	(63)
Other Grants	Waste		(496)	-	-	-	496
	Transportation		(913)	-	-	-	913
	Air Quality		(5)	-	-	-	5
			(1,584)	(25)	-	(38)	1,521
CHIEF EXECUTIVE							
Expenditure							
Petitions Committee Support			5	-	-	3	(2)
Emergency Planning	Emergency Generator JMH		200	-	-	6	(194)
Fees			31	-	-	-	(31)
			236	-	-	9	(227)
CORPORATE RESOURCES							
Expenditure							
CCTV	Expansion		252	-	1	-	(251)
Disposal Surplus Assets			-	13	2	-	15
Switchboard Maintenance	Internal recharge from Revenue Account		5	-	-	-	(5)
IT Software	Identity Management		75				
	Homeworking Infrastructure Security		50				
	Office Software Licences		30				
	Revenues & Benefits System Replacement (FIT002)		113				
	Website - new content management system		30				
	Server Refreshment Program		25				
	Servers - Replace backup Drive Units		10				
	Network Storage Update		15				
	PC Remote Management Development		10				

Capital Investment Plan 2009/10 - Position at 31st December 2009

Asset	Project	Budget for Year		Actual to	Actual to	Actual to	Over/(Under) spend for year
		£000	£000	June	September	December	
				£000	£000	£000	£000
	PC Refreshment Program	90					
	Networks Equipment refresh	150					
	Networks IP Telephony	30					
	Network Management tool	30					
	Server Virtualisation	65					
	Service Desk	10					
	Sharepoint	30					
	Vista/Server 2007 development	50					
	Business Continuity Infrastructure	20					
	Smartcards - Leisure	116					
	CRM	129					
	Corporate GIS	92					
	National Infrastructure	100		275	228	413	(354)
Fees			53	-	-	-	(53)
			1,580	288	231	413	(648)
Income							
Scottish Government Grant	General Grant		(7,169)	(1,792)	(1,617)	(1,106)	2,654
			(7,169)	(1,792)	(1,617)	(1,106)	2,654
TOTAL - General Services							
Expenditure			37,679	4,137	7,423	8,221	(17,898)
Income			(14,334)	(2,184)	(1,843)	(1,142)	9,165
Net Expenditure			23,345	1,953	5,580	7,079	(8,733)
HOUSING REVENUE ACCOUNT							
Expenditure							
	Improve Existing Stock		11,000	1,833	2,331	2,039	(4,797)
	Leasing		199	-	-	93	(106)
	New Affordable Housing		8,907	1,413	1,599	2,249	(3,646)
	Accelerated New Build		5,000	-	-	-	(5,000)
	Mortgage to Rent		500	316	253	733	802
			25,606	3,562	4,183	5,114	(12,747)
Income							
	House Sales		(4,523)	(542)	(3,012)	(395)	574
	Scottish Government Grant Receipts		(2,650)	(164)	(214)	(382)	1,890
			(7,173)	(706)	(3,226)	(777)	2,464
Net Expenditure			18,433	2,856	957	4,337	(10,283)