

REPORT TO: East Lothian Council

MEETING DATE: 27 August 2013

BY: Depute Chief Executive (Resources and People Services)

SUBJECT: 2012/13 Financial Review

1 PURPOSE

- 1.1 To inform Council of the unaudited financial position for the financial year 2012/13, and to finalise arrangements for the carry-forward of funds into 2013/14.

2 RECOMMENDATIONS

The Council is recommended to:

- 2.1 Note the financial results for 2012/13, their impact on both reserves and the Council's Financial Strategy.
- 2.2 Approve the addition of brought forward Devolved School Management (DSM) surpluses to and deduction of brought forward DSM deficits from the 2012/13 individual schools budgets.
- 2.3 Approve the final budget adjustments for the 2012/13 financial year (Section 3.26 – 3.28).

3 BACKGROUND

Overall Summary

- 3.1 The draft accounts for 2012/13 were submitted for audit on 27 June, which is within the deadline set by the Accounts Commission. Audit work is well advanced and will be completed by the end of September. The figures reported on below and in the subsequent appendices, are unaudited and these could change as a result of discussions with our external auditors.

- 3.2 The draft accounts were presented to and discussed at the meeting of the Audit & Governance Committee held on 23rd July and prior to that, a full copy of the draft accounts was submitted to the Members Library.
- 3.3 The key highlights from the 2012/13 closure of accounts are as follows;
- Usable Reserves decreased by £2.517 million. This reduction comprises a decrease of £1.157 million in the HRA and a General Services decrease of £1.36 million.
 - Capital spending totalled £52.2 million.
 - To support this, external borrowing increased by £30.3 million (10%). The difference between capital spending and external borrowing has been funded either from capital grants and external contributions or from the Council's own cash resources.
 - Pension liabilities as measured by the actuary increased by £16.8 million to £110.8 million.
- 3.4 The results for the year have a number of implications for the Council's financial strategy. In particular;
- For both General Services and the Housing Revenue Accounts the actual use of reserves was less than that planned as part of setting the 2012/13 budgets. In the case of General Services the planned use of reserves was approximately £4.1 million against an actual use of £1.36 million. In the case of the Housing Revenue Account the planned use of reserves was £1.3 million while the actual use was £1.157 million.
 - The Council enters the 2013/14 financial year with the reserves broadly expected and required as part of setting the 2013-2016 budgets in February 2013.
 - The Council remains on track with its current financial strategy of balancing income and expenditure by 2015/16. However, it is also clear that, even as it improves its immediate financial position, new risks develop – not least the emergence of new cost pressures and the likelihood of an extended period of financial austerity.
- 3.5 In line with the Financial Strategy for 2013/14-2015/16, agreed by Council at its meeting of 12th February 2013, any unplanned, additional reserves and the balance on the Property Renewals Reserve will now be transferred to the Cost Reduction Fund.

General Services Summary

- 3.6 The final results for the various General Services revenue budgets was generally in line with expectations and as reported in the various quarterly reports during the year. A summary of the financial position across each of the Business Groups at the end of March 2013 is attached at Appendix A.

- 3.7 In overall terms there were under-spends across most Council revenue budgets – leading to less use of reserves as noted above. However, all the Groups, except Schools Support, who had been rated as a ‘High’ financial risk as part of the Quarter 3 report to Cabinet overspent their approved budgets.
- 3.8 Within the Services for People Department, there was the expected large overspend on Children’s Wellbeing activities (£1.12 million). By contrast, the Primary Group, again as expected, was well under-spent (£618,000) – as a result of the slower than expected increase in roll numbers. The over-spend on the Secondary Group of £194,000 relates to the ‘one-off’ costs of management restructuring, which took place in 2012/13, alongside some planned overspends by individual schools – with these over-spends being funded from their school DSM balances. When the effect of central support recharges and the MELDAP reserves transfer are taken into account, the Adult Wellbeing service ended the year with an over-spend of £11,000 or 0.02% of its core budget.
- 3.9 The Services for Communities Department (excluding the Housing Revenue Account) also ended the year broadly in line with expectations and under-spent its approved budget by almost £1.3 million. The largest contributors to the overall positive position for this department were under-spends within the Community Housing Group and the surpluses produced by the Property Services trading activity. The year-end deficit for the Facility Services Group is covered in more detail in the section dealing with Trading Operations.
- 3.10 The Transport & Waste Group over-spent its allocation by £175,000 – but not for the reasons expected as part of the Quarter 3 finance report. The Roads budget – which was expected to be the biggest pressure point – ended the year broadly in balance with some under-spends within the budget set aside for Flood Prevention/Coastal Protection. The over-spend within this Group is attributable to;
- Reduced levels of trade waste income;
 - Higher than budgeted fuel costs across within Waste Services;
 - Higher than budgeted spending on Supported Bus Contracts and Concessionary Fares.
- 3.11 The majority of Support Services under-spent their budgets. However, as expected there was significant over-spending within Community Partnerships as a result of additional, unplanned grant payments to community groups. This will continue to be an ongoing issue for the 2013/14 financial year.
- 3.12 The remaining reasons for the improved year-end position relate to the final results for Corporate Income, debt charges and payments to the Joint Boards. In particular;

- Members will be aware that the current Police and Fire Boards are in the process of being wound up with their responsibilities now transferred to new national bodies. Agreement has been reached on how the remaining reserves of both Fire and Police Boards will be split and allowance has been made for this income, which is estimated to total £531,000, in the 2012/13 accounts;
- Unbudgeted income of £318,000 in relation to a Scottish Government non-domestic rates incentivisation scheme;
- Debt charges were £845,000 less than budgeted levels as a combined result of a reduced level of capital spending during the year and effective treasury management which meant that the Council paid, on average, an interest rate of 3.46%;
- Council tax income at the end of 2012/13 was more than budgeted by £61,000 - even though a slightly higher provision for bad debt had to be made.

Reserves

- 3.13 During 2012/13 the Council used £1.36 million of its usable General Services reserves. An analysis of the movement and the current balances on each of the different reserves is included at Appendix B.
- 3.14 In line with the Financial Strategy for 2013/14-2015/16, agreed by the Council at its meeting of 12th February 2013, the favourable movement in reserves and the balance on the Property Renewals Reserve will now be transferred to the Cost Reduction Fund. The amounts within this fund have been allocated to meet the costs arising from the Voluntary Early Release Scheme (VERS) and the earlier restructuring of management within the Council's secondary schools. Moving forward, the balance of the fund will be used to meet the costs associated with the various Efficient Workforce Management Plan reviews taking place across various parts of the Council.
- 3.15 As part of its General Services usable reserves, the Council maintains an Insurance Fund. The balance on this Fund should approximate to the value of the total outstanding liabilities against which the Council self-insures. During 2012/13 the Council commissioned a valuation of the Fund. This examined the current level on the Fund alongside the future likely liabilities and recommended a gradual increase in the Fund over the next five years. The first steps in this have been taken in 2012/13, with a higher charge to services during the year and an increase in the year-end balance of the Fund to £1.145 million. This position will be kept under review to ensure that an appropriate balance is retained within the Fund over the following years.
- 3.16 Appendix B highlights two elements of General Services reserves that have been earmarked to support particular purposes. The first is £601,000 which is earmarked as carry-forwards for the schools under the Devolved School Management scheme. The second is £274,000 for Mid

& East Lothian Drugs & Alcohol Project (MELDAP). This is a project that has been funded by a range of partners over an extended period of time.

- 3.17 Under the DSM scheme, the old year surplus or deficit for each school is added to or deducted from the current year budget for that school, all of which is funded by this earmarked element of the General Services reserve. Going into 2013/14 all primary and secondary schools have positive DSM carry-forwards.
- 3.18 At the end of 2012/13 the Council retains £13.385 million of usable General Services Reserves, all of which are earmarked for specific purposes. There are currently no 'spare' General Services reserves.

Trading Activities

- 3.19 East Lothian Council has set up three trading activities. Every trading operation has the statutory financial target of breaking even over a cumulative three period. This is seen as an important indicator of whether Best Value has been achieved in these services.
- 3.20 Two of the Council's trading activities (Property Maintenance and Roads Services) produced a surplus during 2012/13 and have healthy three year cumulative surpluses. However, Facility Services ended the year with an annual deficit of £211,000. This deficit relates primarily to the delayed review of janitorial services and therefore the non-achievement of planned efficiency targets agreed as part of the 2012/13 budget.
- 3.21 Although the Facility Services trading operation has a cumulative three year surplus at the end of 2012/13 – and thus meets the statutory financial target – the unit faces a significant challenge in meeting its financial target for the 2013/14 financial year. Relevant service officers in both Facilities Management and Education have been made fully aware of the situation and the high risk of failing to meet the statutory target and all are working towards a solution.

Trading Activities – Revenue Budget Performance for 2012/13 financial year		
Name of Trading Activity	(Surplus)/Deficit for the period £000	Cumulative (Surplus)/Deficit over past three years
Property Maintenance	(573)	(1,677)
Facility Services	211	(383)
Roads Services	(673)	(1,329)

Housing Revenue Account

- 3.22 In overall terms, the financial results for the Housing Revenue Account were broadly in line with expectations. Although rental income was under-budget - due to the slower delivery of affordable homes - there were compensating variations in other lines in the budget such as staffing costs and debt charges.
- 3.23 However, there are two further matters that merit specific mention. Firstly, 2012/13 has seen an increase in the total housing income debt from £2.387 million to £2.629 million. One of the financial effects of this was to require an increase in the bad debt provision totalling £420,000. The budgeted amount for 2012/13 was £327,000.
- 3.24 Secondly, repair costs were almost £600,000 more than the budgeted figure. A large element of this is due to the “one-offs” relating to;
- the write off of costs totalling £136,000 relating to housing sites not progressed; and
 - expenditure of approximately £425,000 in additional repair costs incurred bringing many of the Open Market Acquisition and Mortgage to Rent properties up to an East Lothian standard. The majority of those costs apply to Mortgage to Rent properties and therefore attract funding support through the scheme.

There are also pressures that relate to the increasing cost of the gas maintenance contract and other standard repairs and this will need to be a focus for management attention during 2013/14.

- 3.25 The HRA reserves of £5.576 million are split between general reserves of £2.086 million and a Capital Fund of £3.49 million. The later can be used in the future to either finance capital expenditure or allow for the redemption of debt. The advantage of this reserve is that it can be used flexibly in the coming years to manage the effect of rising debt costs particularly those associated with the new build programme.

Budget Adjustments

- 3.26 As part of the year-end “closedown” we are required by relevant statutory provisions to process a number of accounting adjustments in order that the statements we submit are in the approved format. The most significant adjustments are as follows;
- Central Support Reallocations – to ensure that we report the total cost of each service provision we are required to reallocate the costs and budgets for central support services such as Finance/IT/Human Resources to ‘service’ accounts such as Social Work & Education;
 - IAS19 Pension Adjustments/Credits – for the majority of staff the Council made under statutory arrangements an employer’s pension contribution of 17.5% of salary plus an amount to fund the interest on previous years’ deficits. In accounting terms, this charge is too high

since it covers the necessary charge for the financial year plus a charge for pension contributions relating to previous years. An accounting adjustment needs to be undertaken at the end of the financial year to reflect this.

- Depreciation – in order that the Council follows generally accepted accounting practice we are also required to allow for depreciation in our annual accounts preparation.

3.27 The requirement to carry out these adjustments results in the final year-end figures being reported on a different basis compared to the budget reports issued to management during the year. To minimise any uncertainty that may arise from this, where possible, budgets are entered for depreciation and the majority of pension credits. We also adjust for central support costs and reserves transfers as appropriate.

3.28 In addition to the above the following Groups had their budgets adjusted to reflect the receipt of additional Revenue Support Grant ;

- Children’s Wellbeing – increase of £25,000 relating to Looked After Children;
- Revenues & Benefits - £187,000 relating to Scottish Welfare Fund and Council Tax Reduction scheme set-up costs;
- Adult Wellbeing - £15,000 relating to additional grant for Free Personal and Nursing Care;
- Democratic Services – an additional ‘one-off’ £94,000 relating to election administration.

Capital Investment and Borrowing

3.29 The Table below shows the amount spent on capital assets during 2012/13 and the two preceding years.

Year	Gross Capital Spend (£m)	HRA Capital Spend (£m)	General Services Capital Spend (£m)
2012/13	£52.2m	£23.7m	£28.5m
2011/12	£71.5m	£33.2m	£38.3m
2010/11	£56.8m	£30.1m	£26.7m

3.30 The total capital spend in 2012/13 was £52.2 million - with the HRA accounting for £23.7 million of this total. The HRA capital spend and financing over the year has been detailed at Appendix C and can be summarised as follows;

- £7.354 million was spent on Affordable Homes projects such as Kilwinning Street, Lochbridge Road and High Street, Prestonpans. 26 new build properties were added during the year.
- Almost £5.7 million was spent on Open Market Acquisition and the Mortgage to Rent Scheme. There was a significant increase in demand and therefore spend on Mortgage to Rent properties with 21 properties being purchased under this scheme.
- £10.6 million was spent on Modernisation and Upgrade work.
- In overall terms, capital expenditure was £5.4 million less than that expected and this – alongside other changes in expected capital receipts – resulted in the increase in HRA borrowing being £5.5 million less than planned.

- 3.31 During the year gross capital expenditure within General Services was £28.526 million which was less than the revised budget figure of £31.213 million. Full detail of the expenditure on the adjusted Capital Plan can be seen at Appendix D.
- 3.32 Projects that spent less than planned in the year, typically as a result of delays, included the new Gullane Medical/Day Centre, the North Berwick Museum/Library refurbishment and work on a replacement for Peppercraig Depot.
- 3.33 2012/13 has also seen some overspends on specific capital projects such as Pavilions (£157,000 or 5%) and Ormiston Community Facility (£94,000 or 9%). In addition, analysis of the current ongoing projects has identified a number whose final costs are likely to be in excess of the approved budgets for 2013/14 and beyond. These capital projects include the Brunton Hall refurbishment, the Dunbar Community facility, the John Gray Centre, the work on Meadowmill and the 3G pitches. Work is ongoing to identify the extent of these overspends, the reasons for these and the steps to be taken to bring the capital programme back into balance.
- 3.34 The main grant income from the Scottish Government and other funders was in line with expectations. Full detail on the capital income received/used in the year can be found at Appendix E. All capital income has been used to defray the cost of borrowing.
- 3.35 Borrowing has increased in line with capital investment. During 2012/13 long-term and short term borrowing increased to £323.2 million, an increase from £292.5 million in 2011/12. We estimate that approximately 60% of this increase relates to borrowing for the HRA programme of affordable homes, modernisation and house acquisition.

4 POLICY IMPLICATIONS

There are no direct policy implications associated with the recommendations contained in this report although the report does illustrate both the relevance of the Council's Financial Strategy and the impact of financial performance for 2012/13.

5 EQUALITIES IMPACT ASSESSMENT

This Report is not applicable to the wellbeing of equalities groups and an Equalities 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 Member's Library May 2012 (116/12) – “Capital Investment & Treasury Management Strategy 2012/13 to 2014/15”
- 7.2 Cabinet 11 September 2012 – “Financial Review 2012/13 – Quarter 1”
- 7.3 Council 23 October 2012 – Item 4 – Financial Strategy 2012-2015 Mid Year Review.
- 7.4 Cabinet 11 December 2012 – Item 2 - Financial Review 2012/13 - Quarter 2
- 7.5 Cabinet 12 March 2013 – Item 3 - Financial Review 2012/13 - Quarter 3
- 7.6 Council 12 February 2013 – Item 1 – Council Financial Strategy 2013/14 – 2015/16
- 7.7 Audit & Governance Committee 23 July 2013 – All papers

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Appendix A

REVENUE BUDGET PERFORMANCE at 31 March 2013

	Budget for the year £000	Actual to 31/03/13 £000	Budget for the period £000	(Surplus) / Deficit for period £000	(Surplus) / Deficit %	Financial Risk Assessment	Change since last assessment	Notes
Services for People								
Children's Wellbeing	12,361	13,489	12,361	1,128	9.1%	High	No change	
Pre-school Education & Childcare	5,677	5,550	5,677	(127)	(2.2%)	Low	No change	
Additional Support for Learning	8,040	8,196	8,040	156	1.9%	High	No change	
Schools - Primary	34,666	34,048	34,666	(618)	(1.8%)	Low	No change	
Schools - Secondary	35,727	35,921	35,727	194	0.5%	Medium	No change	
Schools Support Services	3,394	3,269	3,394	(125)	(3.7%)	Medium	Reduction	
Adult Wellbeing	48,700	48,367	48,700	(333)	(0.7%)	High	No change	
	<u>148,565</u>	<u>148,840</u>	<u>148,565</u>	<u>275</u>	<u>0.2%</u>			
Services for Communities								
Community Housing	3,808	3,319	3,808	(489)	(12.8%)	Low	No change	
Housing Revenue Account	0	2,437	0	2,437	0.0%	Low	No change	See Notes below relating to use of reserves
Planning & Environmental Services	3,304	2,923	3,304	(381)	(11.5%)	Low	No change	
Property Services	3,886	3,321	3,886	(565)	(14.5%)	Low	No change	
Facility Support	470	696	470	226	48.1%	High	No change	
Landscape & Countryside Mgt	6,536	6,271	6,536	(265)	(4.1%)	Medium	No change	
Transport & Waste Services	17,180	17,355	17,180	175	1.0%	High	No change	
	<u>35,184</u>	<u>36,322</u>	<u>35,184</u>	<u>1,138</u>	<u>3.2%</u>			
Support Services								
Communications & Marketing	16	8	16	(8)	(50.0%)	Low	No change	
Corporate Policy	1,004	976	1,004	(28)	(2.8%)	Low	No change	
Community Partnerships	1,006	1,401	1,006	395	39.3%	High	No change	
Cultural Services	5,106	5,168	5,106	62	1.2%	High	No change	
Community Development	6,061	5,928	6,061	(133)	(2.2%)	Medium	No change	
Healthy Living	5,913	6,072	5,913	159	2.7%	Medium	No change	
Economic Development	1,087	946	1,087	(141)	(13.0%)	Low	No change	
Customer Services	477	415	477	(62)	(13.0%)	Low	No change	
Financial Services	238	219	238	(19)	(8.0%)	Low	No change	
Revenues & Benefits	1,557	1,255	1,557	(302)	(19.4%)	Low	No change	
IT Services	0	0	0	0	0.0%	Low	No change	
Law & Licensing	10	(18)	10	(28)	(280.0%)	Low	No change	
Human Resources	0	0	0	0	0.0%	Low	No change	
Governance/Internal Audit	2,348	2,274	2,348	(74)	(3.2%)	Low	No change	
	<u>24,823</u>	<u>24,644</u>	<u>24,823</u>	<u>(179)</u>	<u>(0.7%)</u>			
Total All Departments	<u>208,572</u>	<u>209,806</u>	<u>208,572</u>	<u>1,234</u>	<u>0.6%</u>			
Corporate Management								
Revenue Support Grant (inc. NNDR)	(171,031)	(171,031)	(171,031)	0	0.0%	Low	No change	
Asset Management	425	425	425	0	0.0%	Low	No change	
Council Tax	(46,390)	(46,451)	(46,390)	(61)	0.1%	Low	No change	

				Appendix A		
Joint Board Requisitions	10,561	10,027	10,561	(534)	(5.1%)	Low No change
Other	2,931	2,842	2,931	(89)	(3.0%)	Low No change
HRA Transfer	(995)	(995)	(995)	0	0.0%	Low No change
Use of Reserves	(4,073)	(4,623)	(4,073)	(550)	0.0%	Low No change
	<u>(208,572)</u>	<u>(209,806)</u>	<u>(208,572)</u>	<u>(1,234)</u>	<u>0.6%</u>	
Total All Council	0	0	0	0		

Notes

Use of Reserves included above	4,623
Of Which	
HRA Capital Receipts/Reserves	(1,281)
General Services Capital Receipts/Reserves	(825)
Usable Reserves decrease	2,517

	Opening Position	Change	Current Position Updated -12/13 Closedown
General Services Reserves			
Required to support future budgets	6.357	-4.147	2.210
Civil Emergency	2.000	0.000	2.000
Property Renewals	0.932	-0.932	0.000
Cost Reduction Fund	3.753	3.402	7.155
Earmarked Reserves			
• DSM (Devolved School Management)	0.573	0.028	0.601
• MELDAP/DAAT	0.062	0.212	0.274
Insurance Fund	0.973	0.172	1.145
Capital Receipts Reserve	0.095	-0.095	0.000
Sub-total General Services Reserves	14.745	-1.360	13.385

HOUSING CAPITAL SPEND & FINANCING 2012/13

	Budgeted (£000s)	Actual (£000s)	Over/(Under) (£000s)
House Purchases			
Open Market Acquisitions		3,284	
Mortgage to Rent		2,413	
Total Gross House Purchase spend	8,100	5,697	(2,403)
Modernisation Spend			
Fees		600	
Disabled Adaptations		659	
Central Heating/Leasing Purchases		2,601	
Extractor Fans/Electrical Re-wiring		1,675	
Environmental Improvements		182	
Fencing Programme		53	
Energy Efficiency		20	
Kitchen Replacement Prog.		1,676	
External Maintenance Painterwork		0	
Re-roofing Programme		31	
Dry Dash Roughcast Repair Prog.		0	
Stair Improvement Programme		9	
Mod Projects/Structural Surveys/Shelt. Hous		534	
Play Areas		0	
Dispersed Alarm System		13	
Local Initiatives:Projects		57	
Window & Door Replacement Prog.		356	

	Budgeted (£000s)	Actual (£000s)	Over/(Under) (£000s)
Bathroom Replacement		1,155	
Extensions		0	
Lead Water Pipes		214	
Asbestos Works		806	
Total Modernisation spend	10,911	10,639	(272)
Gross Affordable Homes spend	10,093	7,354	(2,739)
Gross Total Housing Capital Spend	29,104	23,690	(5,414)
Financed By;			
Grants	3,860	3,864	4
Assets Sales/Capital Reserves	1,169	1,280	111
Borrowing	24,075	18,546	(5,529)
	29,104	23,690	(5,414)

GENERAL SERVICES CAPITAL EXPENDITURE 2012/13

Name of Project	Budgeted Spend	Actual Spend	Over/(Under)	Notes
	2012/13	2012/13	(£000s)	
	£000	£000	£000	
New Day Centre - Gullane	926	564	(362)	
Fa'side Tranent - New residential home and day centre	250	393	143	Project spending quicker than planned
Musselburgh Care Home	1,150	1,199	49	
Mobile Working	11	-	(11)	
PV installations in public buildings	265	256	(9)	
Property Renewals	1,200	1,031	(169)	
Property Fees/Internal Architect etc fees	1,605	1,350	(255)	
Brunton Hall - Theatre and Main Hall refurbishment	2,235	2,300	65	Some additional grant income received
Dunbar - new Community facility	724	699	(25)	
Dunbar Town House Museum	48	2	(46)	
John Gray Centre Haddington	570	521	(49)	
Community Facility - Musselburgh	-	2	2	Additional costs/Final certificate payments
Prestongrange Museum	-	-	-	
Port Seton Sports Hall	-	-	-	
Whitecraig Community Centre	50	-	(50)	
Ormiston Community Centre	166	263	97	
Musselburgh Museum	-	5	5	Additional costs/Final certificate payments
Village Halls - Matched Funding	-	-	-	
Tranent Library	922	867	(55)	
North Berwick Museum - refurbishment	1,454	727	(727)	
Community Intervention	200	-	(200)	
Red School Prestonpans	100	-	(100)	
Racecourse Spend	-	769	769	Fully funded by service
Support for Business - Land Acquisition/Infrastructure/Broadband	100	-	(100)	
Support for Business - Town Centre Regeneration	100	-	(100)	
Dunbar New Primary School	300	98	(202)	
Haddington IS / St Mary's RCPS - New shared Campus	6,700	6,682	(18)	Matched by some additional grant income
Sandersons Wynd PS - additional Classrooms	17	24	7	

Dirleton Classroom Extension	200	-	(200)	
Macmerry PS Extension	100	63	(37)	
Pinkie St Peter's PS Extension/Levenhall Nursery reprovision	100	73	(27)	
Windygoul PS additional Classrooms	-	18	18	Additional costs/Final Certificate for extension
Windygoul PS - Temp Units Rental	12	-	(12)	
Replacement Vehicles	1,203	721	(482)	
Pavilions	-	122	122	
East Lothian Legacy Project - Meadowmill Alterations	1,186	1,187	1	
Sports Centres - refurbishment & Equipment	200	121	(79)	
Expansion of 3G pitch provision	50	21	(29)	
CCTV	-	6	6	Fully funded by service
Call Centre Management	-	52	52	Fully funded by service
Schools IT	1,120	1,084	(36)	
Corporate IT Program	290	278	(12)	
Landscape Depot - The Heugh	-	37	37	Additional costs/Final certificate
Core Path Plan Implementation	18	41	23	Funded from additional grant
Polson Park restoration	2	2	-	
John Muir Country Park Play Area	80	78	(2)	
Cuthill Park	100	33	(67)	
Amenity Services Machinery & Equipment - replacement	72	-	(72)	
Cemeteries - Extensions	30	-	(30)	
Coastal Car Parks/Toilets	552	422	(130)	
Peppercraig Depot Haddington	325	7	(318)	
Coastal Protection/Flood	194	98	(96)	
Roads/CWSS/Hotspot Safety Improvements	5,707	5,742	35	Balanced by additional CWSS grant
New Salt Barn	454	477	23	Additional costs
Dolphinstone - Recycling/Transfer Station	5	5	-	
Purchase of New Bins	120	86	(34)	
	31,213	28,526	(2,687)	

GENERAL SERVICES CAPITAL INCOME 2012/13

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Developer Contributions	Budgeted Income 2012/13	Actual Income 2012/13	Over/(Under) (£000s)	Notes
Dirleton PS Classroom Extension	-200	0	200	Contribution now to be credited when work done in 13/14
Dunbar Primary School	0	-31	(31)	
Cuthill Park	0	-20	(20)	Related to Landscape work
Muirpark Wynd	0	0	-	
	-200	-51	149	
Asset Sales	2012/13 Budget £000	2012/13 Actual £000	2012/13 Difference £000	
Carlyle House	-120	0	120	Sale complete April 2013
Lochbridge Road	-483	-484	(1)	
St Gabriels/Janitors House	-145	-145	-	
Pinkie St Peters Servitude	-50	-50	-	
Glenorchy Road	0	-50	(50)	Element of sale proceeds paid early
East Linton PS Servitude	-50	0	50	
Yester School	-50	0	50	
Minor Asset Sales	0	-13	(13)	
Previous Year Capital Receipts	0	-95	(95)	Application of previous years capital receipts
Vehicle Sales	-10	-83	(73)	
	-908	-920	(12)	
Specific Project Income	2012/13 Budget £000	2012/13 Actual £000	2012/13 Difference £000	
John Gray Centre - HLF	-86	0	86	To be claimed/received in 13/14
John Gray Centre - Historic Scotland	-19	0	19	To be claimed/received in 13/14

Brunton Hall - Creative Scotland	-50	0	50	To be claimed/received in 13/14
New Haddington School - SFT	-2,632	-2,633	(1)	
CWSS Grant	-113	-132	(19)	More grant received than expected for 11/12
SUSTRANS Grant	0	-5	(5)	
Gullane Day Centre - NHS Contribution	-387	-387	-	
Gullane Day Centre - SFT Grant	-512	-512	-	
Meadowmill - Sports Scotland	-400	-400	-	
CCTV Systems	0	-5	(5)	Funded by the service from their revenue budget
West Barns Paths/Tyne Walkway	0	-36	(36)	
Corporate CFCR/Vehicles	0	-342	(342)	Funded by the service from their revenue budget
Racecourse	0	-769	(769)	Funded by the service from their revenue budget
Call Centre Management System	0	-52	(52)	Funded by the service from their revenue budget
	-4,199	-5,273	(1,074)	
General Capital Grant	2012/13 Budget £000	2012/13 Actual £000	2012/13 Difference £000	
General Capital Grant from SG	-6,502	-6,525	(23)	Additional Grant Released by Scottish Government
	-6,502	-6,525	(23)	
Total Income	-11,809	-12,769	(960)	