

**REPORT TO:** Cabinet

**MEETING DATE:** 12 November 2013

**BY:** Depute Chief Executive (Resources and People Services)

**SUBJECT:** Financial Review 2013/14 – to end of September (Q2)

---

## **1 PURPOSE**

- 1.1 To record the financial position at the end of the 2<sup>nd</sup> quarter of the financial year 2013/14.

## **2 RECOMMENDATIONS**

- 2.1 Members are recommended to;
- Note the financial performance of services at the end of September 2013 and also the continued actions being taken by management to ensure that services are delivered within approved budgets; and
  - Approve the budget adjustments outlined at Section 3.13 and 3.29.

## **3 BACKGROUND**

### **Budget Summary**

- 3.1 At its meeting of 12 February 2013, the Council approved a budget for the 2013/14 financial year and an outline budget for two subsequent years.
- 3.2 The 2013/14 budget can be summarised as follows;
- Government general revenue grant initially confirmed as £161.9 million.
  - Expenditure of £211.859 million. This is a decrease of £10.312 million compared to the previous year's budget and relates mostly to the removal of the Police & Fire Board requisitions (£9.883 million) and other reductions in spending (£0.429 million).

- Planned use of reserves totalling just over £2.166 million and a transfer from the Housing Revenue Account of just under £1.0 million.
  - The requirement for VERS (Voluntary Early Release Scheme) savings of £2 million in 2013/14, with a further saving of £1 million in 2014/2015.
  - The requirement for £4.690 million of other efficiency measures/savings/increased income across Business Groups.
  - A gross General Services capital budget of £28.446 million.
- 3.3 Members will be aware that on 11<sup>th</sup> September the Finance Minister presented the draft Scottish Government budget for 2014/15 along with guideline plans for 2015/16. Since then we have continued to review the budget figures and follow discussions between COSLA and the Scottish Government. At this point, our assessment of spending plans for 2014/15 - which were initially released in September 2012 - remain relatively static and that the Council can still expect little change to the level of the current Revenue Support Grant.

#### **General Services Summary for Quarter Two**

- 3.4 A summary of the financial position across each of the Business Groups at the end of September 2013 is detailed at Appendix A.
- 3.5 We have continued to provide an assessment of the progress in implementing the efficiency measures/savings/increased income required for the 2013/2014 financial year. Based upon our judgement and knowledge, each Business Group has been assigned a category reflecting our assessment of progress being made against the planned 2013/14 efficiency savings. The categories are as follows;
- Red – Less than 50% of budgeted efficiency savings are likely to be achieved by the end of the year;
  - Amber – Between 50%-100% of budgeted efficiency savings are likely to be achieved by the end of the year;
  - Green – 100% of budgeted efficiency savings are likely to be achieved by the end of the year.
- 3.6 The unadjusted position at the end of September 2013 is an under-spend compared to budget of £1.1 million. Of this total £593,000 relates to the Devolved School Management budgets. The position at the end of Q2 is further complicated by the inclusion of VERS severance costs for those staff that have now left the Council's employment but also the associated reduction in staffing costs.
- 3.7 In overall terms there has been little significant change since the Q1 position reported to Cabinet in September – a number of Groups are likely to finish the year in an over-spend position but it is likely that these

will be balanced by other Groups which will under-spend their allocated budgets together with the receipt of some unplanned income. The Finance Risk Ratings have therefore remained fairly static since the September report with one rating being downgraded from 'High' to 'Medium' and a rating being upgraded from 'Medium' to 'High'. It is my current assessment that, in overall terms, the Council will use the level of reserves planned as part of setting the 2013/14 budget.

3.8 All the Corporate Income budgets such as Council Tax, Joint Board requisitions and debt charges are performing in line with expectations. At this point in the year council tax income is ahead of budget. However, awards under the new Council Tax Reduction scheme are more than budgeted and at the end of the year we will need to assess how much of a bad debt provision needs to be set aside.

3.9 The majority of the budget pressures are a continuation of trends noted in the Q1 report. Within **Resources and People Services** this includes;

- **Children's Wellbeing Group** – there is a high likelihood that the Children's Wellbeing Group will overspend their budget allocation for 2013/14 by approximately £170,000. This is a reduction from the figure noted at Quarter One. Current cost pressures relate to external placement costs, adoption costs and legal expenses, statutory grants/payments to young people leaving care as well as the non-achievement of residual Efficient Workforce Management savings. However, the Group has contributed an additional net £479,000 staffing efficiency towards the corporate VERS programme.
- **Pre-School** – in this Group the budget pressures derive from delays in achieving 2012/13 efficiency savings as well as elements of the required 2013/14 efficiency savings. In addition, an increase in nursery class numbers, without any additional budget provision, has increased the costs for 2013/14.
- **Additional Support for Learning Group** – although the Group is expected to meet the efficiency targets set for 2013/14 we note a continuation of over-spends in two specific areas highlighted in previous reports. The first area of overspend is in relation to the transport budgets due to an increased number of routes, pupils and contract prices. The second area of overspend is in relation to the External Provision budget. This budget is used to fund the school fees for those pupils with complex needs who do not attend the Council's own schools. If not managed down by the end of the year, our current estimate is that these factors, when combined with under-spends in other areas, could generate a net over-spend of almost £214,000 for the Group although this is also slightly less than the figure noted at the end of Q1.

3.10 At the end of September the majority of schools are reporting under-spends on their budgets. As part of the Q1 report, Cabinet approved a change in the charging approach for Janitorial Services pending final agreement on the future shape of the service. This involves charging the

full cost of the service to the users – particularly the Primary School Group. While these recharges are yet to be processed it means that the **Primary School Group** is now likely to exceed the 2013/14 budget allocation. Accordingly, the finance risk rating has been increased.

- 3.11 In relation to the **Pre School and Additional Support for Learning Groups**, management is working on a number of actions that could remedy some of the possible overspends. This includes working towards a common policy for transport provision which will aim to strike a more appropriate balance between spending and the available resources.
- 3.12 As part of the Q1 report I highlighted the potential for ‘windfall’ receipts relating to the **PPP contract**. Since then, one element of recovery has now been made and I am increasingly confident that further recoveries will be secured before the end of the financial year. Both these amounts will go some way to reducing the effect of the potential overspends noted above within the Resources and People Directorate.
- 3.13 As part of our work on the recovery of the PPP payments we have also reviewed the budget provision for the PPP unitary and insurance payments and have assessed that there is now potential to transfer some of the current allocated budget to support other areas within the Directorate. Accordingly, we are recommending that £150,000 is transferred to support the Pre-School Group – with particular reference to the additional nursery places noted at Section 3.9, and that £70,000 is transferred to the Children’s Wellbeing Group.
- 3.14 Within the **Health & Adult Care Partnerships Directorate** the second quarter of 2013/2014 has seen;
- Ongoing review of care packages.
  - Maximisation of grant income, including the use of additional funds from the extended Health & Social Care Partnership;
  - Review of all budgets;
  - Constraining of non-care costs such as staffing and supplies.
- 3.15 At the end of Q2, the unadjusted over-spend in this area was £552,000. However, this figure is skewed by the inclusion of ‘one-off’ severance costs of £275,000 relating to the VERS scheme. When these costs are discounted, the adjusted over-spend of £277,000 corresponds closely to the level of overspend at Q1 suggesting that the recent interventions are having a positive effect and that the financial pressures within this Group are being managed. However, significant financial and demographic pressures exist within this Group and it will take concerted management action over the remainder of the year to bring spend within approved budget levels.
- 3.16 The majority of **Partnerships & Services for Communities** budgets are performing as expected at the end of Q2. However, there continue to be

a number of areas which have a high likelihood of over-spend. These are as follows;

- **Healthy Living** – relating to overspends on gas, electricity and non domestic rates. However, control action continues to be taken to maximise the chances that this budget area will end the financial year within the 2013/14 approved budget.
- **Public Transport** – relating to the Supported Buses contract and the Concessionary Fares budget. Management is aware of the position and is reviewing the options open to the Council in relation to concessionary fares. These options will be reported to members in due course
- **Community Partnerships** – this Group has been assessed as High financial risk over the last couple of years. Our assessment continues to be that to deliver the budget within balance for 2013/14 will require the delivery of an increased Efficient Workforce Management saving of £150,000 over the remainder of the year. Officers are currently examining a number of ways in which some of this may be achieved.

3.17 A number of steps taken over the past few months have significantly improved the chances that the **Facilities Management** service will end the 2013/14 financial year within budget. These include the following;

- The agreement that the service should recover the full cost of providing janitorial services to schools.
- A close control of costs within the Building Cleaning service leading to an improvement in the financial position.

3.18 In addition, we are also increasingly hopeful that the Community Development budget will end the year within budget. Although the full efficiency savings of £150,000, relating to of non-domestic rates relief, is unlikely to be met, we are seeing other savings emerge in areas such as staffing costs.

### **Housing Revenue Account**

3.19 As a result of the 2012/13 financial year-end, the Housing Revenue Account currently sits with reserve balances totalling £5.576 million.

3.20 At the end of September 2013 the main revenue budgets were £92,000 over spent. At present, repairs and staffing costs are generally in line with budgets. The principal causes of the deficit relate to rent income and voids levels, in particular the slower than anticipated rate at which the new affordable housing properties are moving onto the rent roll and higher than expected void levels. By the end of the year the effect of this will be minimised by smaller than expected debt charges.

3.21 Details of the Housing Revenue Account capital budgets are included at Appendix C. The total capital budget approved for the HRA was £25.630

million. To the end of September 2013, the actual spend was £10.518 million representing 41% of the annual total.

3.22 As part of the 2013/14 housing budget preparation the spending on new affordable units was anticipated to be £14.335 million. As part of their ongoing work, officers review progress with the various affordable housing projects and their likely delivery dates. The updated projections have now identified a more likely spend for the 2013/14 year of £9.892 million – with the slippage of project spend on the following sites into 2014/15;

- Jooglie Brig
- Victoria Park
- Pinkie Mains
- Kellie Road

3.23 As reported at Q1, there has been a high number of Mortgage to Rent applications and by the end of September the Council had spent all the annual budget allocation for the year with a current spend of £768,000 compared to a budget of £646,000. There is one further Mortgage to Rent application in the 'pipeline' to be completed during 2013/14. No further applications are being considered - unless there are significant operational reasons for doing so. Mortgage to Rent applicants continue to be directed towards other registered social landlords.

3.24 A number of Open Market Acquisition purchases initiated in 2012-13 have also completed in 2013/14. The value of these purchases, up to the end of September, total £625,000 and will be funded by the carry-forwards from previous years.

### **General Services Capital Budgets**

3.25 As part of the Q1 report I highlighted the work that was underway to refresh the capital plan in light of 2012-13 year-end position and some other known changes to project spending profiles and the requirement to progress work on projects such as Gullane and Windygoul Primary Schools.

3.26 This work has now been completed resulting in an amended Capital Plan for 2013/16 which has been included at Appendix D. The main changes in relation to 2013/14 are as follows;

- The inclusion of project carry-forwards from 2012/13. As an example, there was slippage of £727,000 in the planned 2012/13 spending on the North Berwick Museum project. This has been added to the revised 2013/14 project budget.
- The revision to spend profiles for the various projects. As an example, the spending on the Peppercraig depot project has now been revised

to reflect the most current likely flow of payments relating to the project.

- Increases in the budgeted cost for those projects which are likely to exceed the original approved amounts. This includes budget adjustments to various projects including Dunbar Community Facility, John Gray Centre, Ormiston Community Centre and the various Legacy projects (3G pitches and Meadowmill alterations).
- The addition of a new capital project relating to the Gypsy Traveller site, funded largely from Scottish Government and Midlothian Council contributions.
- The inclusion of a number of other projects such as work on relocating the Haddington Day Centre and provision of a lift within North Berwick Community Centre. These have also been part funded by external contributions.
- The inclusion of new projects relating to the need for additional classroom space at a number of primary schools. This category includes new and expanded projects at Gullane & Windygoul primary schools.
- Expected capital income for the year increases from £11.165 million to £12.754 million, largely from the slippage of asset sales from 2012/13 to 2013/14 but also the expected receipt of additional project funding in relation to developer contributions and Scottish Government grant.

3.27 As a result of these changes the debt charges for the year are expected to be approximately £160,000 less than budgeted. All the changes made to the capital plans are within the capital spending limits previously agreed by the Council at its meeting of February 2013.

3.28 Appendix E compares the revised capital budget totals against the spending up to the end of September. The actual spend totalled £10.559 million which represents 32% of the annual total.

### **Budget Adjustments**

3.29 A number of significant budget adjustments have been carried out in the last three months. These include the following;

- The confirmation of £5.5 million in Revenue Support Grant from the Scottish Government relating to the Council Tax Reduction Scheme, Crisis Grants and Community Care grants;
- The receipt of £70,000 in Revenue Support Grant from the Scottish Government relating to Curriculum for Excellence;
- The transfer £30,000 from Human Resources to the Customer Services Group relating to work transferred to the Contact Centre;

- A number of inter-Group adjustments relating to the creation of the East Lothian Works team;
- The transfer of £15,000 from Children’s Wellbeing to Democratic Services relating to the Children’s Panel

#### **4 POLICY IMPLICATIONS**

4.1 None.

#### **5 EQUALITIES IMPACT ASSESSMENT**

5.1 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 Council 12 February 2013 – Item 1 – Council Financial Strategy 2013/16

7.2 Members Library 133/13 – Managing the Workforce – VER Scheme.

7.3 Cabinet 9 April 2013 – Item 6 – HRA Capital Investment Plan 2013/14

7.4 Council 25 June 2013 – Item 5 – Revision to Chief Officer Structure.

7.5 Audit & Governance Committee 23 July 2013 – All papers






















7.6 Council 27 August 2013 – Item 6 – 2012/13 Year-End Financial Review

7.7 Cabinet 10 September 2013. – Item 2 – Financial Review 2013/14 Q1

<b>AUTHOR’S NAME</b>	Jim Lamond
<b>DESIGNATION</b>	<b>Head of Council Resources</b>
<b>CONTACT INFO</b>	jlamond@eastlothian.gov.uk
<b>DATE</b>	28/10/2013



## REVENUE BUDGET PERFORMANCE at 30 September 2013

	Budget for the year £000	Actual to 30/09/13 £000	Budget for the period £000	(Surplus) / Deficit for period £000	(Surplus) / Deficit %	Financial Risk Assessment	Change since last assessment	Progress with efficiency savings etc	Notes
<b>Resources &amp; People Services</b>									
Children's Wellbeing	11,857	6,351	6,119	232	3.8%	High	No change		
Pre-school Education & Childcare	5,382	4,582	4,488	94	2.1%	Medium	No change		
Additional Support for Learning	7,854	5,370	5,237	133	2.5%	High	No change		
Schools - Primary	29,384	12,757	12,998	(241)	(1.9%)	Medium	No change		
Schools - Secondary	36,316	16,881	16,998	(117)	(0.7%)	Medium	No change		
Schools Support Services	2,797	1,207	1,258	(51)	(4.1%)	Low	No change		
Financial Services	1,837	346	454	(108)	(23.8%)	Low	No change		
Revenues & Benefits	1,351	161	313	(152)	(48.6%)	Low	No change		
IT Services	1,865	1,057	1,090	(33)	(3.0%)	Low	No change		
Law & Licensing	503	240	257	(17)	(6.6%)	Low	No change		
Human Resources	1,105	545	597	(52)	(8.7%)	Low	No change		
Governance/Internal Audit	1,877	954	949	5	0.5%	Low	No change		
	102,128	50,451	50,758	(307)	(0.6%)				
<b>Health &amp; Adult Care Partnership</b>									
Adult Wellbeing	44,868	20,171	19,619	552	2.8%	High	No change		
	44,868	20,171	19,619	552	2.8%				
<b>Partnerships &amp; Services for Communities</b>									
Community Housing	2,738	1,712	1,962	(250)	(12.7%)	Low	No change		
Housing Revenue Account	0	(5,260)	(5,353)	93	(1.7%)	Low	No change		
Planning & Environmental Services	3,454	1,570	1,820	(250)	(13.7%)	Low	No change		
Property Services	2,200	1,745	1,734	11	0.6%	Low	No change		
Facility Support	3,099	820	631	189	30.0%	Medium	Decrease		
Landscape & Countryside Mgt	5,604	2,502	2,646	(144)	(5.4%)	Low	No change		
Transport & Waste Services	13,073	4,796	5,533	(737)	(13.3%)	High	No change		
Communications & Marketing	448	227	241	(14)	(5.8%)	Low	No change		
Corporate Policy	1,594	887	920	(33)	(3.6%)	Low	No change		
Community Partnerships	1,158	721	561	160	28.5%	High	No change		
Cultural Services	4,234	2,130	2,085	45	2.2%	Medium	No change		
Community Development	3,312	1,569	1,625	(56)	(3.4%)	Medium	No change		
Healthy Living	4,351	1,914	1,852	62	3.3%	High	No change		
Economic Development	1,979	1,193	1,330	(137)	(10.3%)	Low	No change		
Customer Services	1,423	984	1,011	(27)	(2.7%)	Low	No change		
	48,667	17,510	18,598	(1,088)	(5.9%)				
<b>Total All Departments</b>									
	195,663	88,132	88,975	(843)	(0.9%)				
<b>Corporate Management</b>									
Revenue Support Grant (inc. NNDR)	(167,485)	(73,432)	(73,432)	0	0.0%	Low	No change		
Debt Charges/Asset Management	13,979	4,908	4,908	0	0.0%	Low	No change		
Council Tax	(41,271)	(42,563)	(42,553)	(10)	0.0%	Low	No change		
Joint Board Requisitions	674	337	337	0	0.0%	Low	No change		
Other	1,671	634	888	(254)	(28.6%)	Low	No change		
HRA Transfer	(995)	0	0	0	0.0%	Low	No change		
Use of Reserves	(2,236)	0	0	0	0.0%	Low	No change		
	(195,663)	(110,116)	(109,852)	(264)	0.2%				
<b>Total All Council</b>									
	0	(21,984)	(20,877)	(1,107)					

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

## HOUSING CAPITAL SPEND &amp; FINANCING 2013/14

	Budgeted (£000s)	Actual (£000s)	Remaining Spend (£000s)
<b>House Purchases</b>			
Open Market Acquisitions	0	625	625
Mortgage to Rent	646	768	122
<b>Total Gross House Purchase spend</b>	<b>646</b>	<b>1,393</b>	<b>747</b>
<b>Modernisation Spend</b>			
Fees	528	0	(528)
Disabled Adaptations	750	211	(539)
Central Heating/Leasing Purchases	2,114	681	(1,433)
Electrical Re-wiring	1,700	589	(1,111)
Fencing Programme	50	13	(37)
Energy Efficiency	50	8	(42)
Kitchen Replacement Prog.	1,650	487	(1,163)
Re-roofing Programme	300	5	(295)
Stair Improvement Programme	30	0	(30)
Extensions/Roughcast/Building Envelope	1,400	224	(1,176)
Play Areas	50	0	(50)
Dispersed Alarms	50	2	(48)
Local Initiatives:Projects	200	6	(194)
Window & Door Replacement Prog.	10	7	(3)
Bathroom Replacement	942	444	(498)
Lead Water Pipes	200	220	20
Asbestos Works	400	340	(60)

	Budgeted (£000s)	Actual (£000s)	Remaining Spend (£000s)
Groundcare Projects	100	0	(100)
IT Projects	125	0	(125)
<b>Total Modernisation spend</b>	<b>10,649</b>	<b>3,237</b>	<b>(7,412)</b>
<b>Gross Affordable Homes spend</b>	<b>14,335</b>	<b>5,888</b>	<b>(8,447)</b>
<b>Gross Total Housing Capital Spend</b>	<b>25,630</b>	<b>10,518</b>	<b>(15,112)</b>
<b>Financed By;</b>			
Grants	5,662	454	(5,208)
Assets Sales/Capital Reserves	1,052	345	(707)
Borrowing	18,916	9,719	(9,197)
	<b>25,630</b>	<b>10,518</b>	<b>(15,112)</b>

Project Name - Gross Capital Spend	Total Planned Spending				
	2013/14 £000	2014/15 £000	2015/16 £000	(2013-2016) £000	
Abbey, North Berwick Care Home refurbishment	-		-	0	Project Under Consideration
New Day Centre - Gullane	2,512	42	-	2,554	
Fa'side Tranent - New residential home and day centre	6,802	1,798	131	8,731	
Haddington Day Centre	95	5	-	100	Project Under Consideration
Haddington Town House - Steeple Work	241	-	-	241	
PV installations in public buildings	15	-	-	15	
Gypsy Traveller Site	492	-	-	492	
Property Renewals	585	800	900	2,285	
Property Fees/Internal Architect etc fees	1,445	1,445	1,445	4,335	
Environment Fees	111	111	111	333	
Brunton Hall - Theatre and Main Hall refurbishment	100	225	-	325	
Dunbar - new Community facility	75	-	-	75	
Dunbar Town House Museum	46	-	-	46	
John Gray Centre Haddington	79	-	-	79	
Prestongrange Museum	10	-	-	10	Project Under Consideration
Port Seton Sports Hall	-	-	150	150	
Whitecraig Community Centre	50	50	400	500	
Ormiston Community Centre	15	-	-	15	
Village Halls - Matched Funding	50	50	50	150	
Tranent Library	105	-	-	105	
North Berwick Museum - refurbishment	737	20	-	757	
North Berwick Community Centre - Lift	0	70	-	70	
Community Intervention	200	180	200	580	
Red School Prestonpans	99	1	-	100	
Support for Business - Land Acquisition/Infrastructure/Broadband	500	300	-	800	
Support for Business - Town Centre Regeneration	550	450	-	1,000	
Reprovision of Pathways Home	500	225	-	725	
Dunbar - Lochend Campus	202	-	-	202	
Dunbar - Lochend Campus/Additional Classrooms	30		500	530	
Gullane PS - Additional Space	142	-	-	142	
Haddington IS / St Mary's RCPS - New shared Campus	276	-	-	276	
Sandersons Wynd PS - additional Classrooms	-	200	300	500	
Dunbar Grammar School Extension	150	20	100	270	
Musselburgh Grammar School Extension	-	-	-	0	Project Under Consideration

Ross High School Extension	-	-	-	0	Project Under Consideration
Knox Academy Expansion	-	-	-	0	Project Under Consideration
Dirleton Classroom Extension	918	13	-	931	
Dunbar Primary - Phase 2 Comms Unit	-	-	150	150	
Macmerry PS Extension	337	12	-	349	
Ormiston - Extension/Temp Units	-	-	-	0	
Pinkie St Peter's PS Extension/Levenhall Nursery reprovision	600	2,172	1,900	4,672	
Law Primary School	20	80	2,000	2,100	
Windygoul PS - Permanent Additional Classrooms	50	750	2,400	3,200	
Windygoul PS - Temp Units	110	-	-	110	
Wallyford PS - Temp Units	-	-	120	120	
Wallyford PS - New PS/Pro-rata ELC share	-	50	50	100	
Replacement Vehicles	2,838	2,000	1,350	6,188	
East Lothian Legacy Project - 3G Pitches	45	-	-	45	
Pavilions	150	250	50	450	
East Lothian Legacy Project - Meadowmill Alterations	125	-	-	125	
Sports Centres - refurbishment & equipment	200	200	200	600	
Musselburgh Tennis Court Upgrade	-	60	-	60	
Expansion of 3G pitch provision	1,541	40	-	1,581	
Schools IT	938	545	923	2,406	
Corporate IT Program	240	216	216	672	
Server Room Upgrade	250	0	0	250	
Core Path Plan Implementation	50	100	50	200	
John Muir Country Park Play Area	2	-	-	2	
Cuthill Park	87	-	-	87	
Lochend Road - Play Area	97	-	-	97	
Amenity Services Machinery & Equipment - replacement	167	177	100	444	
Cemeteries - Extensions/Allotments	469	344	54	867	
Coastal Car Parks/Toilets	730	550	450	1,730	
Pepperraig Depot Haddington	400	200	50	650	
Coastal Protection/Flood	300	300	300	900	
Promenade Improvements - Fisherrow	25	25	-	50	
Pencaitland Paths/Community Car Park	200	0	-	200	
Cycling Walking Safer Streets (Ring-fenced grant funded)	104	153	120	377	
Roads	5,350	5,250	5,500	16,100	
New Salt Barn	30	-	-	30	
QMU Triangle	-	500	2,000	2,500	
Parking Improvements	300	300	250	850	
Purchase of New Bins	153	153	63	369	
	<b>33,040</b>	<b>20,432</b>	<b>22,583</b>	<b>76,055</b>	

## GENERAL SERVICES CAPITAL SPEND - TO SEPTEMBER 2013

Name of Project	Budgeted Spend 2013/14 £000	Actual Spend 2013/14 £000	Over/(Under) (£000s) £000	Notes
New Day Centre - Gullane	2,512	1,448	(1,064)	
Fa'side Tranent - New residential home and day centre	6,802	1,805	(4,997)	
Haddington Day Centre	95	-	(95)	
Haddington Twon House - Steeple	241	-	(241)	
Mobile Working	-	13	13	
PV installations in public buildings	15	13	(2)	
Gypsy Traveller Site	492	-	(492)	
Property Renewals	585	163	(422)	
Property Fees/Internal Architect etc fees	1,445	-	(1,445)	
Environment Fees	111	-	(111)	
Brunton Hall - Theatre and Main Hall refurbishment	100	34	(66)	
Dunbar - new Community facility	75	1	(74)	
Dunbar Town House Museum	46	33	(13)	
John Gray Centre Haddington	79	-	(79)	
Prestongrange Museum	10	-	(10)	
Whitecraig Community Centre	50	37	(13)	
Ormiston Community Centre	15	2	(13)	
Village Halls - Matched Funding	50	-	(50)	
Tranent Library	105	5	(100)	
North Berwick Museum - refurbishment	737	521	(216)	
Community Intervention	200	-	(200)	
Red School Prestonpans	99	-	(99)	
Support for Business - Land Acquisition/Infrastructure/Broadband	500	-	(500)	
Support for Business - Town Centre Regeneration	550	-	(550)	
Reprovision of Pathways Home	500	-	(500)	
Dunbar - Lochend Campus	202	51	(151)	
Dunbar - Lochend Campus/Additional Classrooms	30	-	(30)	
Gullane PS - Additional Space	142	119	(23)	
Haddington IS / St Mary's RCPS - New shared Campus	276	17	(259)	
Dunbar Grammar School Extension	150	-	(150)	
Dirleton Classroom Extension	918	457	(461)	
Macmerry PS Extension	337	301	(36)	
Pinkie St Peter's PS Extension/Levenhall Nursery reprovision	600	301	(299)	
Law Primary School	20	-	(20)	
Windygoul PS Permanent Additional Classrooms	50	9	(41)	
Windygoul PS - Temp Units	110	-	(110)	
Replacement Vehicles	2,838	972	(1,866)	
East Lothian Legacy Project - 3G Pitches	45	-	(45)	
Pavillions	150	38	(112)	
East Lothian Legacy Project - Meadowmill Alterations	125	-	(125)	
Sports Centres - refurbishment & Equipment	200	74	(126)	
Expansion of 3G pitch provision	1,541	258	(1,283)	
Schools IT	938	474	(464)	
Corporate IT Program	240	77	(163)	
Server Room Upgrade	250	-	(250)	
Core Path Plan Implementation	50	-	(50)	
John Muir Country Park Play Area	2	-	(2)	
Cuthill Park	87	-	(87)	
Lochend Road - Play Area	97	-	(97)	

## GENERAL SERVICES CAPITAL SPEND - TO SEPTEMBER 2013

Name of Project	Budgeted Spend	Actual Spend	Over/(Under)	Notes
	2013/14	2013/14	(£000s)	
	£000	£000	£000	
Amenity Services Machinery & Equipment - replacement	167	127	(40)	
Cemeteries - Extensions/Allotments	469		(469)	
Coastal Car Parks/Toilets	730	56	(674)	
Peppercraig Depot Haddington	400	3	(397)	
Coastal Protection/Flood	300	55	(245)	
Promenade Improvements - Fisherrow	25	-	(25)	
Pencailtland Paths/Community Car Park	200	-	(200)	
Cycling Walking Safer Streets (Ring-fenced grant funded)	104	-	(104)	
Roads/CWSS/Hotspot Safety Improvements	5,350	3,095	(2,255)	
Roads: safety hotspot surveys & improvements	30	-	(30)	
Parking Improvements	300	-	(300)	
Purchase of New Bins	153	-	(153)	
	<b>33,040</b>	<b>10,559</b>	<b>(22,481)</b>	