

REPORT TO: Cabinet

MEETING DATE: 8 December 2015

BY: Depute Chief Executive (Resources and People Services)

SUBJECT: Financial Review 2015/16 Quarter 2

1 PURPOSE

1.1 To record the financial position at the end of the 2nd quarter (period to 30 September) of the financial year 2015/16.

2 RECOMMENDATIONS

2.1 Members are recommended to;

- Note the financial performance of services at the end of September 2015.
- Agree that Council officials be asked to maintain tight financial control over their budgets with a view to preserving budget underspends between now and the end of the financial year, these will be used to support future year's budgets.

3 BACKGROUND

Budget Summary

3.1 At its meeting of 10 February 2015, the Council approved a budget for the 2015/16 year and an outline budget for two subsequent years.

3.2 The 2015/16 General Services budget can be summarised as follows;

- Assumed levels of Scottish Government general revenue grant of £173.030 million.
- Planned general services revenue expenditure of £200.062 million.
- The utilisation of £350K from General Reserves to support Area Partnerships, and a transfer from the Housing Revenue Account of just under £1million.

- The requirement to deliver £1.8M of recurring efficiencies across Business Groups.

4 Budget Adjustments

4.1 There continues to remain on-going service review activity which may impact on service budget movements during the year. In addition, we have received confirmation of a number of additional funding streams from the Scottish Government which will be reflected in increased Revenue Support grant for 2015/16, details of which are set out below. This will result in an increase in service budgets by £282K and will be reflected within the Quarter 3 report within the following areas:

- Funding of £13K relating to the delivery of Free School Meals for Priority 2 year olds – to be provided to Primary Education;
- £88K relating to the requirement to deliver additional financial support to kinship carers – to be provided to Childrens Wellbeing;
- £50K transitional funding to support the new model for Community Justice in Scotland – the budget to be provided to Adult Wellbeing the costs of which will be used to support a wider Policy post within Corporate Policy and Improvement team;
- £112K aimed at developing Scotland's Young Workforce – to be provided to Economic Development;
- £19K relating to support schools as they move towards delivering the new national qualification – to be provided to Education School Support.

4.2 At its meeting on 25 August 2015, the Council agreed to allocate a sum of £150K from general reserves to support the establishment of a Project Team to develop proposals in relation to the former Cockenzie Power Station site. This adjustment has been applied to this year's revised budget.

4.3 A change to the operational management structures within the Health and Social Care Directorate has now been implemented from 1 October, and as such budgets will be amended in line with the operational structure within the Quarter 3 report.

5 General Services Summary for Quarter Two – 2015/16

5.1 At the end of September 2015, the overall Council position reflects an unadjusted underspend against planned budget of nearly £3.9M or 4.2%. A summary of the financial position across each of the Business Groups at the end of September 2015 is detailed at **Appendix A**. An explanation of some of the key expenditure variances will follow but it is my conclusion that this underspend position reflects the careful and responsible approach to

financial management being adopted by services which is consistent with the direction set out within the Council's wider financial strategy.

5.2 We have continued to provide an overall financial risk assessment assigned to each of the service areas based on a review of current expenditure and known financial pressures, as set out in **Appendix B**. Service areas relating to: Adult Wellbeing and Children's Wellbeing; continue to be categorised as Medium risk based on known pressures. In addition, we have now categorised both the Primary client budget and Secondary schools budgets as medium risk. All service areas categorised as Medium or High will be closely monitored over the remainder of the year, and we will work with management to implement any necessary corrective action to ensure expenditure is contained within budget.

5.3 In addition, we have continued to provide an assessment of the progress in implementing the efficiency measures/savings/increased income required for the 2015/16 financial year, and based on our assessment all Business Groups are currently on target to achieve their required level of efficiencies planned for this financial year.

5.4 Overall there has been an increase in the underspend position by over £2M from the previously reported underspend of nearly £1.9M at Quarter 1. Most of this increase relates to the following areas, with more detail provided within subsequent paragraphs within this report:

- Increased staffing underspends of £700K – this is evident across most service areas reflecting the fact that managers are controlling staff turnover and recruitment much more tightly, often in anticipation of service reviews and/or planned budget reductions in future years.
- Higher than expected building and planning fee income approaching £400K towards the end of the second quarter;
- Increased underspending on the HRA operational budget of £342K. This is largely due to a combination of staffing underspends and lower than expected expenditure to date on repairs. It is expected that a major staffing review will shortly be implemented and that repairs activity will increase to budgeted levels.
- Within Community Housing (Non HRA), an underspend of £263K is largely due to additional rental income in respect of temporary accommodation, as well as a much lower than expected uptake in Private Sector Housing Grants;
- An increase in the estimated underspend in relation to Roads, Transportation and Waste Service of £200K, reflecting a combination of reduced spending on supplies and services, as well as increased income received for waste collection.

5.5 A summary of the main movements across each of the main service directorates are set out in more detail within the paragraphs below.

5.6 More than £1.7M of the current underspend position relates to the continuation of the staff savings which had been identified in 2014/15. The budgets for 2015/16 have included the provision of a 1% pay award, and national negotiations have now concluded with award of a 2 year pay deal across all pay bargaining groups, +1.5% in 2015/16 and a further 1% in 2016/17. As such, we have included within the period actuals an estimated accrued liability of just under £1M relating to backdated pay from 1 April 2015, the cost of which will largely be met within existing service budgets due to other vacancy related savings.

5.7 At the end of September 2015, **Resources and People Services** were reporting an overall underspend of £573K (1.1%) with most service areas performing in line with expectations.

5.8 As at September 2015, Children's Wellbeing had a minor overspend against budget of £12K (0.2%). There continues to remain pressures within the service relating to residential schools and external foster payments, as well as care packages for children with disabilities. Some of these pressures have in part been offset by a combination of; staff vacancies; higher than anticipated income relating to increased number of external fostering placements; and careful management of placements in secure accommodation. The service continues to experience demand pressures with current expectations that this service may overspend slightly against budget. We will therefore continue to closely monitor this service area during the remainder of 2015/16, and work with the Head of Children's Wellbeing to ensure corrective action is taken to address any areas of potential overspending.

5.9 The Education Group covering; Pre-school, ASL, Primary, Secondary and School Support budgets, is at the end of September reporting an underspend against budget of £302K, with more detail set out in the paragraphs below:

- Pre-school Education budgets are reporting an underspend against planned budget of £51K, and we expect this to increase by the end of the financial year. This growing level of underspend is reflecting the position that plans are still being developed around the wider delivery of choice relating to additional nursery hours and priority 2 children. We will continue to closely monitor this position.
- The Primary and Secondary Group budgets include both internal management or 'client' budgets as well as individual Devolved School Management budgets. Both budgets have now been updated following the school roll census in September, and currently reflect the updated pupil numbers and required staffing levels. As such, pressures have been identified within the Primary 'client' budget relating to; higher than anticipated class numbers; rates charges, and the delayed implementation of Janitorial review. Most of the respective Primary schools are currently operating within their respective DSM budgets.

- With respect to the Secondary schools group; two of the six Secondary schools currently have a reported deficit position, however taking into consideration any previous year carry-forward, only one school (Musselburgh Grammar) remains in a challenging position, largely as a result of a falling school roll over recent years. We are working closely with the new Head Teacher of Musselburgh Grammar and Education Management to identify ways to bring any anticipated overspends within budget.

5.10 The second quarter of 2015/16 is reporting an unadjusted under-spend on the **Health & Adult Care Partnership** budgets of £451K (2.0%). AWB have advised of a number of outstanding commitments of around £330K which have yet to be invoiced and should have been reflected within the reported expenditure, and therefore a more accurate position at 30 September would be an adjusted underspend of £121K. This includes an underspend due to staffing vacancies of around £200K which more than offsets minor overspending on other budget areas. Overall there remains a wide range of pressures within the wider Adult Wellbeing budget including; purchase of care packages for the Elderly, and individuals with Learning Disability and Mental Health, and costs associated with those transitioning from Children's to Adult Services. Similar to Childrens Services, this service continues to be exposed to significant demand pressures, and we are working closely with the service management to monitor the extent of these pressures, ensure anticipated income and expenditure is in line with budget expectations, and implement any necessary control action as required.

5.11 All of the **Partnerships & Services for Communities** budgets are performing within budget, with a reported underspend relative to budget of just over £2M (4.2%) to the end of September 2015, excluding the Housing Revenue Account – details of which are set out in more detail below.

- Around £1.1 million relates to savings made on staffing budgets, a large proportion of these reflecting vacancies within the following areas; Property Maintenance and Asset Planning & Engineering services both of which areas have on-going service reviews; and Landscape and Countryside Management and Roads and Transportation services where a number of posts have recently been advertised. We have received much higher than anticipated income of £425K in relation to Building Fee Income, largely due to recent changes in Building Standards legislation which have caused a spike in applications before the new regulations and associated fees apply from October. In addition, Planning Fee income is around £53K above planned budget.
- The Community Housing (Non HRA) Budget has an underspend of £367K. This relates to a combination of additional rental income associated with a higher number of homelessness temporary tenancies, and slower than anticipated uptake of Private Sector Housing Grants.

5.12 Most of the Corporate Income budget lines are performing broadly in line with expectations.

5.13 Given the extent of underspending across many parts of the Council, it is now anticipated that most services will deliver within approved budget levels potentially generating a year end underspend of some significance. However, it is important to note that with 6 months of the year to come, a number of known and unknown factors could yet have a major impact on the scale of any underspend including:

- Staffing – the Council has substantial service review activity underway and both this and service demands will generate a requirement to fill a number of existing vacancies.
- Winter/Severe Weather – it is widely accepted that the closing 6 months of the year cover the period where the risk of adverse weather is highest – this could put significant strain upon both road/flood management measures.
- Demographic Demand – East Lothian's population continues to grow across all client groupings and with a number of our social care services finely balanced in financial management terms, they are still vulnerable to increased spending between now and the year end.

5.14 For a number of years, the Council's Financial Strategy has promoted the values of both cost constraint and cost avoidance and this approach to management of the Council's expenditure commitments has delivered positive results for the Council during a period of financial austerity. There remains significant uncertainty as to the future level of funding which will be available to the Council but I am reasonably certain the Council will face significant reductions in Government Grant, a grant that accounts for nearly 80% of our entire income stream.

5.15 Taking into account both the current underspend position and what may lie ahead, I would strongly recommend that the Council continues to follow the path set out in the Financial Strategy and that all Council Managers and Officers be urged to preserve and protect budget underspends to date. This will help put the Council in the strongest possible financial position enabling it to use any monies saved to help support future budgets.

Housing Revenue Account

5.16 As at the end of September 2015, the Housing Revenue Account reported an underspend against budget of £490K (7.5%).

- There are staffing vacancy savings against approved budget of £149K, although the Service is currently undergoing a staffing review and this position is therefore subject to change once the review is complete and implemented;
- There continues to be lower than expected expenditure of around £300K relative to budget in respect of repair and maintenance costs and wider supplies and services, however after reviewing with relevant officials, it is anticipated that expenditure at the year-end will be broadly within budget.

- 5.17 We will continue to closely monitor the Housing Revenue Account during the remainder of the year but our expectation remains that the HRA will continue to deliver a surplus at the end of this financial year.
- 5.18 Details of the Housing Revenue Account capital budgets are included at **Appendix C**. The total capital budget approved for the HRA was £24.45M, with actual spend to September 2015 £6.212M (24%) The Modernisation programme has expenditure of £4.52M million or 43% of its overall programme. Many of the contracts are well under way, and we expect that overall the Modernisation Programme will deliver broadly within budget for this financial year.
- 5.19 The Affordable Housing Programme has relatively low expenditure of just under £1.7 million. This year's programme places significant reliance upon delivery of units at both Pinkie and Hallhill, both of which have experienced delays largely outwith the Council's control. The Council has invested considerable effort in supporting the LAR (Local Affordable Rented Housing Trust) initiative, an innovative new delivery vehicle, and the first of its kind in Scotland. To enable this to proceed, the Council has allowed 12 completed units at Pinkie originally earmarked as ELC affordable houses to be sold to the trust. Current expectations suggest the rate of spend will recover but that the overall programme will slip by around £3 million. This will be taken into account when setting future year capital budgets. Overall, we will continue to work closely with wider RSL partners to ensure the delivery of the wider affordable housing programme across East Lothian and where possible maximise the potential subsidy for East Lothian, and the delivery of affordable housing tenures.
- 5.20 Mortgage to Rent applications are less than anticipated, and as such it remains unlikely that the full budget allocation will be spent within this financial year.
- 5.21 A Housing Revenue Account Programme Board has now been established, which includes officers from across a wide range of Service areas, and will consider HRA operational expenditure and the wider delivery of the Housing Capital Programme.

General Services Capital Budgets

- 5.22 The gross capital expenditure to the end of September was £15.448M against the approved annual Capital budget of £29.528M (52.3%) excluding year end fee adjustments.
- 5.23 Most projects are progressing broadly in line with expectations with details provided in **Appendix D**. Our current estimates suggest that by March 2016, there is likely to be an under spend of £2.4M with around £2M of this spend being slippage and therefore carried forward to 2016/17. The Corporate Investment and Asset Management Group (CIAMG) is currently reviewing the capital monitoring and capital budget setting processes to improve the alignment of the phasing of future capital budgets with the

anticipated actual spend, and we will continue to monitor the programme closely.

6 POLICY IMPLICATIONS

6.1 There is no direct policy implications associated with this report although ongoing monitoring and reporting of the Council's financial performance is a key part of the approved Financial Strategy.

7 EQUALITIES IMPACT ASSESSMENT

7.1 This report is not applicable to the wellbeing of equalities groups and an Equalities Impact Assessment is not required.

8 RESOURCE IMPLICATIONS

8.1 Financial – as described above

8.2 Personnel - none

8.3 Other – none

9 BACKGROUND PAPERS

9.1 Council 10 February 2015 – Item 1 – Council Financial Strategy 2015-18

9.2 Council 10 February 2015 – Item 5a - Administration Budget Proposals

9.3 Council 25 August 2015 – Item 6 – 2014/15 Financial Review

9.4 Cabinet 8 September 2015 – Item 3 – Financial Review 2015/16 – Quarter1

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|----------------------|-----------------------------------|
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| DATE | 30 November 2015 |

Appendix A

REVENUE BUDGET PERFORMANCE at 30 SEPTEMBER 2015

| | <u>Budget</u> <u>for the</u> <u>year</u> <u>£000</u> | <u>Actual to</u> <u>30/09/15</u> <u>£000</u> | <u>Budget</u> <u>for the</u> <u>period</u> <u>£000</u> | <u>(Surplus)</u> <u>/ Deficit</u> <u>for period</u> <u>£000</u> | <u>(Surplus) /</u> <u>Deficit</u> <u>%</u> | <u>Financial Risk</u> <u>Assessment</u> | <u>Progress with</u> <u>efficiency savings</u> |
|----------------------------------------------------|---------------------------------------------------------------|----------------------------------------------------|-----------------------------------------------------------------|--------------------------------------------------------------------------|--------------------------------------------------|--------------------------------------------|---------------------------------------------------|
| Resources & People Services | | | | | | | |
| Children's Wellbeing | 12,576 | 6,319 | 6,307 | 12 | 0.2% | Medium | |
| Pre-school Education & Childcare | 6,387 | 4,830 | 4,881 | -51 | -1.0% | Low | |
| Additional Support for Learning | 7,876 | 5,196 | 5,225 | -29 | -0.6% | Low | |
| Schools - Primary | 32,486 | 14,754 | 14,737 | 17 | 0.1% | Medium | |
| Schools - Secondary | 36,512 | 17,089 | 17,273 | -184 | -1.1% | Medium | |
| Schools Support Services | 2,704 | 1,490 | 1,545 | -55 | -3.6% | Low | |
| Financial Services | 1,424 | -21 | 83 | -104 | -125.3% | Low | |
| Revenues & Benefits | 1,577 | 471 | 519 | -48 | -9.2% | Low | |
| IT Services | 1,731 | 1,019 | 1,027 | -8 | -0.8% | Low | |
| Legal & Procurement | 612 | 340 | 354 | -14 | -4.0% | Low | |
| Human Resources & Payroll | 1,280 | 566 | 631 | -65 | -10.3% | Low | |
| Licensing, Admin and Democratic Services | 1,914 | 786 | 830 | -44 | -5.3% | Low | |
| | 107,079 | 52,839 | 53,412 | -573 | -1.1% | | |
| Health & Adult Care Partnership | | | | | | | |
| Adult Wellbeing | 45,838 | 21,832 | 22,283 | -451 | -2.0% | Medium | |
| | 45,838 | 21,832 | 22,283 | -451 | -2.0% | | |
| Partnerships & Services for Communities | | | | | | | |
| Planning & Environmental Services | 2,452 | 1,137 | 1,379 | -242 | -17.5% | Low | |
| Economic Development & Strategic Services | 2,640 | 1,362 | 1,351 | 11 | 0.8% | Low | |
| Asset Planning & Engineering | 2,418 | 1,717 | 2,331 | -614 | -26.3% | Low | |
| Property Maintenance | -565 | -243 | -215 | -28 | -13.0% | Low | |
| Facility Support Services | 3,353 | 232 | 392 | -160 | -40.8% | Low | |
| Landscape & Countryside Management | 5,012 | 2,576 | 2,687 | -111 | -4.1% | Low | |
| Roads, Transportation & Waste Services | 13,132 | 4,501 | 4,983 | -482 | -9.7% | Low | |
| Healthy Living | 3,959 | 1,709 | 1,691 | 18 | 1.1% | Low | |
| Community Housing | 2,667 | 1,898 | 2,265 | -367 | -16.2% | Low | |
| Housing Revenue Account (HRA) | 0 | -7,016 | -6,526 | -490 | -7.5% | Low | |
| Corporate Policy & Improvement | 1,274 | 629 | 669 | -40 | -6.0% | Low | |
| Community Partnerships | 3,407 | 1,136 | 1,144 | -8 | -0.7% | Low | |
| Arts, Museums & Music | 1,183 | 566 | 614 | -48 | -7.8% | Low | |
| Community Development | 2,673 | 1,374 | 1,364 | 10 | 0.7% | Low | |
| Customer Services, Libraries & Safer Communities | 3,736 | 2,425 | 2,365 | 60 | 2.5% | Low | |
| | 47,341 | 14,003 | 16,494 | -2,491 | -15.1% | | |
| Total All Departments | | | | | | | |
| | 200,258 | 88,674 | 92,189 | -3,515 | -3.8% | -4.2% | |
| Corporate Management | | | | | | | |
| Revenue Support Grant (inc. NNDR) | -173,030 | -77,730 | -77,730 | 0 | 0.0% | | |
| Council Tax | -47,980 | -48,859 | -48,578 | -281 | 0.6% | | |
| Debt Charges/Asset Management / Other | 21,578 | 11,156 | 11,253 | -97 | -0.9% | | |
| Joint Board Requisitions | 669 | 335 | 335 | 0 | 0.0% | | |
| HRA Transfer | -995 | 0 | 0 | 0 | 0.0% | | |
| Transfer to Reserves | -500 | 0 | 0 | 0 | 0.0% | | |
| | -200,258 | -115,098 | -114,720 | -378 | 0.0% | | |
| Total All Council | | | | | | | |
| | 0 | -26,424 | -22,531 | -3,893 | 17.3% | | |

Appendix B

| Financial Risk | Factors | Implications |
|----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>High</p> | <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 Council Resources may take enforcement action to ensure budgetary control |
| <p>Medium</p> | <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. |
| <p>Low</p> | <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 |

Appendix C

HOUSING CAPITAL SPEND & FINANCING AS AT 30 SEPTEMBER 2015

| | Budgeted (£000s) | Actual (£000s) | Over/(Under) (£000s) |
|-------------------------------------------|---------------------|----------------|-------------------------|
| Mortgage to Rent | 678 | 0 | (678) |
| Modernisation Spend (also see below) | 10,678 | 4,520 | (6,158) |
| Gross Affordable Homes spend | 14,094 | 1,692 | (12,402) |
| Gross Total Housing Capital Spend | 25,450 | 6,212 | (19,238) |
| Modernisation Programme - Detailed | | | |
| Fees | 528 | | (528) |
| Disabled Adaptations | 600 | 192 | (408) |
| Central Heating | 900 | 634 | (266) |
| Electrical Re-wiring | 1,680 | 622 | (1,058) |
| Structural surveys | 60 | 38 | (22) |
| Projects / Works | 600 | | (600) |
| Fencing Programme | 200 | 136 | (64) |
| Energy Efficiency | 300 | 207 | (93) |
| Kitchen Replacement Prog. | 1,790 | 579 | (1,211) |
| Roofing / Roughcasting / external fabric | 600 | 240 | (360) |
| Stair Improvement Programme | 30 | 18 | (12) |
| Groundcare Projects | 100 | 1 | (99) |
| Roads / Walkway pre-adoption works | 100 | 22 | (78) |
| Dispersed Alarms | 110 | 55 | (55) |
| Local Initiatives:Projects | 200 | 15 | (185) |
| Window & Door Replacement Prog. | 120 | 79 | (41) |
| Bathroom Replacement | 1,800 | 750 | (1,050) |
| Extensions | 200 | 100 | (100) |
| Lead Water Pipes | 300 | 270 | (30) |
| Asbestos Works | 200 | 311 | 111 |
| IT Projects | 10 | 8 | (2) |
| Open Market Acquisition Remedial Works | 250 | 243 | (7) |
| TOTAL | 10,678 | 4,520 | (6,158) |

Appendix D

GENERAL SERVICES CAPITAL SPEND - AS AT SEPTEMBER 2015

| Name of Project | Budgeted Spend | Actual Spend | Over/(Under) |
|------------------------------------------------------------------|-----------------|-----------------|-----------------|
| | 2015/16 £000 | 2015/16 £000 | (£000s) £000 |
| Fa'side Tranent - New residential home and day centre | 110 | 5 | (105) |
| Eskgreen OPH | - | 2 | 2 |
| Haddington Town House - Steeple Work | 13 | - | (13) |
| Torness Strategic Coordination Centre | 400 | - | (400) |
| Property Renewals | 1,154 | 708 | (446) |
| John Gray Centre Haddington | 79 | - | (79) |
| North Berwick Museum - refurbishment | 40 | - | (40) |
| North Berwick Community Centre - Lift | 9 | 4 | (5) |
| Community Intervention | 200 | - | (200) |
| Pencaitland Footways | 177 | - | (177) |
| Red School Prestonpans | 290 | - | (290) |
| Support for Business - Mid Road Industrial Estate | 1,269 | 1,184 | (85) |
| Support for Business - Land Acquisition/Infrastructure/Broadband | 173 | - | (173) |
| Support for Business - Town Centre Regeneration | 350 | - | (350) |
| Reprovision of Pathways Home | 2,075 | 2,146 | 71 |
| Dunbar Upper Primary - Lochend Campus | 1,200 | 88 | (1,112) |
| Sandersons Wynd PS - additional Classrooms | 365 | 318 | (47) |
| Secondary School Communication Provision | 1,023 | 7 | (1,016) |
| Dirleton Classroom Extension | 4 | 18 | 14 |
| Tennis Court Upgrade | - | 199 | 199 |
| Macmerry PS Extension | 3 | - | (3) |
| Pinkie St Peter's PS Extension/Levenhall Nursery reprovision | 3,069 | 1,878 | (1,191) |
| Law Primary School | 105 | 152 | 47 |
| Windygoul PS additional Classrooms | 1,991 | 2,191 | 200 |
| Wallyford PS - temp units | 265 | 228 | (37) |
| Wallyford Primary School | 50 | - | (50) |

| | | | |
|----------------------------------------------------------|---------------|---------------|-----------------|
| Replacement Vehicles | 2,277 | 359 | (1,918) |
| 2G pitch replacement | 500 | - | (500) |
| Pavilions | 282 | - | (282) |
| East Lothian Legacy Project - Meadowmill Alterations | 59 | - | (59) |
| Sports Centres - refurbishment & Equipment | 371 | 439 | 68 |
| Expansion of 3G pitch provision | 76 | - | (76) |
| Schools IT | 923 | 887 | (36) |
| Corporate IT Program | 500 | 235 | (265) |
| Core Path Plan Implementation | 100 | 1 | (99) |
| Polson Park restoration | - | 77 | 77 |
| Lewisvale / Neilson / Ormiston Park | | 226 | 226 |
| Amenity Services Machinery & Equipment - replacement | 149 | 51 | (98) |
| Cemeteries - Extensions/Allotments | 867 | - | (867) |
| Coastal Car Parks/Toilets | 510 | - | (510) |
| Peppercraig Depot Haddington | 31 | 7 | (24) |
| Coastal Protection/Flood | 100 | 2 | (98) |
| Promenade Improvements - Fisherrow | 44 | - | (44) |
| Cycling Walking Safer Streets (Ring-fenced grant funded) | 151 | 153 | 2 |
| East Linton Rail Stop/Infrastructure | 400 | - | (400) |
| Roads/CWSS/Hotspot Safety Improvements | 5,389 | 3,587 | (1,802) |
| Parking Improvements | 571 | - | (571) |
| Purchase of New Bins/Food Waste Collection | 314 | 243 | (71) |
| Free School meals | 200 | 53 | (147) |
| Children and Young Persons Act | 1,000 | - | (1,000) |
| Construction Academy | 300 | - | (300) |
| sub-total before year end allocations | 29,528 | 15,448 | (14,080) |
| Property Fees/Internal Architect etc fees | 1,370 | - | (1,370) |
| Environment Fees | 111 | - | (111) |
| TOTAL | 31,009 | 15,448 | (15,561) |