

**REPORT TO:** East Lothian Council

**MEETING DATE:** 25 February 2020

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

**SUBJECT:** Financial Review 2019/20, Quarter 3

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## **1 PURPOSE**

- 1.1 To inform Council of the financial position at the end of December 2019.

## **2 RECOMMENDATIONS**

- 2.1 The Council is recommended to:
- Note the financial performance at the end of the third quarter of 2019-20 against the approved budgets.
  - Note the continuing enhanced financial controls for managing the financial position.

## **3 BACKGROUND**

- 3.1 At its meeting on 12 February 2019, the Council approved a budget for 2019-20 for both General Services and Housing Revenue Account (HRA) revenue and capital, and outline budgets for subsequent financial years.
- 3.2 This report provides the Council with an updated position relating to the in-year financial performance relative to approved budgets. In accordance with previous decisions, this year the Council has already received three financial update reports, the most recent being the Period 7 performance reported to Council in December 2019. This report updates the financial position to reflect the outcome of the Period 9 (Quarter 3) monitoring to the end of December 2019.

### **General Services Summary – Quarter 3**

- 3.3 There have been a number of changes to the budget since the Period 7 Financial Review. This includes some budget realignment to reflect

changes in service activity, as well as additional Revenue Support Grant received from the Scottish Government to support the following areas:

- School Counsellors - £242,000
- Support for Additional Support for Learning - £313,000
- Funding to support new statutory duties relating to Appropriate Adult services - £10,000

3.4 An analysis of the financial position across service groups is set out in **Appendix 1** with further details set out in the narrative below. In summary, the financial position reported for the council at the end of December 2019 is an overspend against planned budgets of £2.610 million (1.6%), an increase of £0.095 million from the previously reported position as at the end of October, and a slight improvement to the forecast year-end position for this year.

3.5 In accordance with normal practice, each service has an overall financial risk rating based on current expenditure and known financial pressures and two service areas (Children's and ASL) remain categorised as High Risk in line with the financial risk rating set out in **Appendix 2**. This assessment suggests a high degree of certainty that these budgets will not operate within approved financial limits. Furthermore, around a half of the remaining service areas are now classified as Medium Risk. Collectively this provides a strong indication that all services are facing growing pressures and many are at greater risk of spending beyond approved budgets. Finance is working closely with all service areas to best manage costs ensuring policy and service commitments are delivered within approved budgets.

3.6 The summary below sets out the main changes to the Council position relating to General Services revenue budget relative to the previously reported Period 7 position:

- **The Resources and People Directorate** is reporting an overspend of £2.705 million (2.8%), an increase of £0.315 million. The Education and Children's Services Group is reporting a collective overspend of £3.201 million (3.7%), (increase in overspend of £0.362 million from Period 7), and Council Resources is now reporting an increased underspend of £0.496 million (5.8%).

- Within Children's Services, most of the financial pressure relates to the number of children placed in External Residential Care with further pressures evident in high tariff secure placements and external fostering, albeit at a lower level than experienced in the previous year. It is expected that this overspend will continue to grow through to the end of the financial year.
- As previously reported, work has been ongoing to develop a clearer understanding of the causes of the financial pressures and to identify opportunities to transform service delivery and reduce costs

to a more sustainable level. Additional financial support has been provided through the Cost Reduction Fund to support intensive targeted intervention services in order to prevent young people needing to be accommodated and also to help return those in external places back to supported care in East Lothian. There is now some evidence that these initiatives are beginning to have a positive impact, and work in this area will continue to build upon what has been achieved.

- The challenges in ASL are closely aligned to those in Children's Services, with pressures due to the education elements of external placements and related transport costs. There is ongoing work following an external review of the ASL service to design a sustainable service delivery model.
- Relating to schools, we are actively working with Education Management to monitor a small number of schools across both Primary and Secondary to ensure that they can effectively manage within budgets and the cumulative carry forward position.
- During the remainder of this financial year and into next, the service is actively supporting the development and implementation of expansion plans to deliver the new national policy requirement of 1140 hours of early learning and childcare. There are many financial risks associated with delivery of this programme and the position will continue to be closely monitored and kept within the limited financial envelope that has been made available by means of specific government grant.
- As highlighted within the Period 7 report, the pressures within School Support relate to the delivery of corporate savings. This is now being managed through the Council Management Team at a wider Council level.
- Work is ongoing within Finance to support Education and Children's Services Management to ensure a full understanding of the current financial position as well as supporting ongoing work to design more sustainable service delivery models that will help reduce costs to approved budget levels.

3.7 The **Health & Social Care Directorate**, covering the Adult Wellbeing service, is reporting an overspend of £0.209 million (0.6%) at the end of Quarter 3. Most of this relates to an increased number of older people in external residential homes. The budget remains under close review, and Finance officers continue to work with Adult Wellbeing management to identify specific areas of financial pressures, related trends and identify any corrective action needed. Members are reminded that the majority of this budget is delegated to the IJB, and therefore any under / overspends must be managed within the wider overall IJB budget resources. The position includes the £0.437 transfer from Health delegated budgets authorised in Quarter 2 and previously reported to Council in December.

- 3.8 Within the **Partnership & Community Services Directorate**, there is a reported underspend of £0.149 million (0.4%). The period 7 report highlighted a number of pressures with various services categorised as “Medium Risk” and more details are set out confirming this below:
- Landscape and Countryside Service is currently reporting an overspend of £0.072 million (1.6%). The service has a number of financial pressures relating to; skip hire operations, income targets and increased costs associated with higher levels of fleet repairs and maintenance. Work is ongoing to minimise the impact of these pressures, with new approaches to maximising skip usage have been successfully trialled, and an on-going review of charging to maximise income.
  - Roads Network service is currently reporting an overspend of £0.136 million (4.1%), most of which relates to both Decriminalised Parking (DPE) and Coastal Car Parking.
  - Waste Services is currently reporting an overspend of £0.127 million (2.3%) reflecting increases in disposal costs with increased tonnages, increased haulage costs and a reduction in income generated from the sale of materials due to a decline in the relevant market conditions.
- 3.9 Most of the Corporate Management budgets are operating within approved budget levels and we expect this to continue during the remainder of this financial year.
- 3.10 The Council approved total planned savings of £5.2 million, all of which assumed were recurring. Previous reports highlighted that around £1.0 million were classified as High risk, most of which related to the corporate savings target within School Support. This saving is now being managed at a corporate level, with the expectation that overall this will be met. As such, there remains around £0.07 million that remains High Risk with more details set out in **Appendix 3**.
- 3.11 There have been some important and welcome signs of improvement on the previously reported position but collectively service projections are now forecasting an overspend of around £4 million. As previously highlighted to Council, the benefit derived from application of the Loans Fund review will now be required to offset the majority of service overspending. The Council remains focussed on delivering an overall balanced position in this financial year, and are actively exploring further ways in which spending commitments can be reduced without compromising policy objectives. Nevertheless, some elements of mitigation are non-recurring, and without addressing the underlying issue of service overspending, this pressure will simply continue into future years.

### General Services Capital Summary – Quarter 3

3.12 General Services capital spend until the end of December 2019 remains relatively low at just over £16.5 million (around 27%) against an updated budget of £61.0 million, with more details set out in **Appendix 4**. The Period 7 report presented to Council in December indicated projected year-end spend of around £39.7 million and it is now expected that this will reduce further to around £35 million (57%). The main movements relate to projects being re-profiled into future years to reflect the latest anticipated requirements, design and works profiles. A summary of the key movements and risks are highlighted below:

- The key movements relative to the Period 7 relate to the following:
  - **Fleet** – Some delay in the delivery of a high value vehicle, which is now likely to be delivered in 2020/21
  - **Parking Improvements** – Spend now in line with approved budget
  - **Roads (external funding)** – Spend has increased due to award of additional external funding relating to low emission zones.
  - **Education Estate** – re-profiling of budget aligned to the planned delivery of the projects.
    - Letham – some delays - project still expected to be complete Summer 2020.
    - North Berwick High School – some delays in project commencement – anticipated works to start early 2020/21 financial year.
    - Wallyford Secondary School – some delays to original programme of design works due to complications in securing the site, something which has now been achieved.
- The current programme remains ambitious, aligned to the Council's approved Local Development Plan and City Deal requirements.
- Both the planned capital programme and anticipated spend levels remain significantly higher than in recent years, with much of the projected underspend likely to be utilised in future years, and where appropriate, matched against expected income in line with individual project requirements.
- Many elements of the capital programme remain dependent on wider external factors including economic and market conditions affecting rate of development as well as the winter weather. As a consequence, there remains a high degree of uncertainty with the current projections.

### **Housing Revenue Account Summary - Quarter 3**

- 3.13 At the end of December 2019, the Housing Revenue Account is reporting a break even position against planned budget. In line with the existing financial strategy whereby the council should maximise any flexibility arising from revenue balances to minimise the future impact of debt charges, any additional surplus arising during 2019-20 will be applied to offset capital investment.
- 3.14 The current position reflects higher than anticipated reactive repair costs and the service is actively managing the situation in order to ensure expenditure is contained within approved budgets.
- 3.15 Details of the Housing Revenue Account capital budgets and expenditure incurred to date is set out in **Appendix 5** of this report. The total capital budget approved for HRA was £32.890 million. As at end of December 2019, the actual expenditure was £21.174 million (64%). Work is progressing well on both major programmes relating to modernisation and new affordable housing and both are expected to deliver broadly in line with the approved budget. There is a modest risk of marginal overspending on both programmes but any impact of overspending will be largely offset by higher grant subsidy. The Scottish Government's Mortgage to Rent Scheme continues to be supported and promoted. There is currently one application in the early stages of the process. Capital fees are allocated to the programme at the year-end and it is anticipated that this will be around approved budget levels.

## **4 POLICY IMPLICATIONS**

- 4.1 There are 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.

## **5 INTEGRATED IMPACT ASSESSMENT**

- 5.1 The subject of this report has been considered and given there is no change in policy direction, there is no requirement to undertake any further impact assessment.

## **6 RESOURCE IMPLICATIONS**

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

## **7 BACKGROUND PAPERS**

- 7.1 Council 11 December 2018 – Item 5 – Financial Strategy 2019-24
- 7.2 Council 12 February 2019 – Item 2 – Administration Amendment General Services budget proposals
- 7.3 Council 12 February 2019 – Item 3 – Administration Amendment Rent Proposals
- 7.4 Council 27 August 2019 – Item 5 – 2019-20 Quarter 1 Finance Review
- 7.5 Council 29 October 2019 – Item 4 – Financial Review 2019-20 (Period 5)
- 7.6 Council 17 December 2019 – Item 3 – Financial Review 2019-20 (Period 7)

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Budget Monitoring 2019/20

Appendix 1 - General Fund

Service	Head of Service	Business Unit	2019/20 Budget	Year to Date			2019/20 Variance	Financial Risk Assessment
				2019/20 Actual to Date	2019/20 Budget to Date	2019/20 Budget Variance to Date		
				£'000	£'000	£'000		
Resources & People	Education	Childrens	14,443	13,471	10,867	2,604	24.0%	High
Resources & People	Education	Additional Support for Learning	8,707	7,704	7,190	514	7.1%	High
Resources & People	Education	Pre-school Education & Childcare	11,856	7,708	8,132	-424	-5.2%	Low
Resources & People	Education	Schools - Primary	40,432	28,740	28,671	69	0.2%	Medium
Resources & People	Education	Schools - Secondary	42,275	30,243	30,340	-97	-0.3%	Medium
Resources & People	Education	Schools - Support Services	2,683	2,143	1,608	535	33.3%	High
<b>RESOURCES &amp; PEOPLE</b>	<b>EDUCATION TOTAL</b>		<b>120,396</b>	<b>90,009</b>	<b>86,808</b>	<b>3,201</b>	<b>3.7%</b>	
Resources & People	Council Resources	Financial Services	1,388	958	1,050	-92	-8.8%	Low
Resources & People	Council Resources	Revenues & Benefits	1,996	1,112	1,302	-190	-14.6%	Low
Resources & People	Council Resources	IT Services	2,152	1,589	1,708	-119	-7.0%	Low
Resources & People	Council Resources	Legal & Procurement	551	689	720	-31	-4.3%	Low
Resources & People	Council Resources	People & Governance	4,706	3,674	3,738	-64	-1.7%	Low
<b>RESOURCES &amp; PEOPLE</b>	<b>COUNCIL RESOURCES TOTAL</b>		<b>10,793</b>	<b>8,022</b>	<b>8,518</b>	<b>-496</b>	<b>-5.8%</b>	
<b>RESOURCES &amp; PEOPLE TOTAL</b>			<b>131,189</b>	<b>98,031</b>	<b>95,326</b>	<b>2,705</b>	<b>2.8%</b>	
Health & Social Care Partnership	Adults & Older People	Adults	21,337	15,986	15,616	371	2.4%	Medium
Health & Social Care Partnership	Adults & Older People	Older People	25,535	16,558	16,590	-32	-0.2%	Medium
Health & Social Care Partnership	Adults & Older People	Director, Planning & Performance	5,874	4,624	4,754	-130	-2.7%	Medium
<b>HEALTH &amp; SOCIAL CARE PARTNERSHIP TOTAL</b>			<b>52,746</b>	<b>37,168</b>	<b>36,960</b>	<b>209</b>	<b>0.6%</b>	
Partnerships & Community Services	Development	Planning	983	684	736	-52	-7.1%	Low
Partnerships & Community Services	Development	Economic Development & Strategic Investment	1,561	1,072	1,202	-130	-10.8%	Low
Partnerships & Community Services	Development	Property Maintenance Trading Account	-813	220	245	-25	-10.2%	Low
Partnerships & Community Services	Development	Community Housing	2,297	1,053	1,203	-150	-12.5%	Low
<b>PARTNERSHIPS &amp; COMMUNITIES SERVICES</b>	<b>DEVELOPMENT TOTAL</b>		<b>4,028</b>	<b>3,029</b>	<b>3,386</b>	<b>-357</b>	<b>-10.5%</b>	
Partnerships & Community Services	Infrastructure	Facility Support Services	3,538	3,051	3,058	-7	-0.2%	Medium
Partnerships & Community Services	Infrastructure	Facility Trading Activity	-276	-1,354	-1,392	38	-2.7%	Medium
Partnerships & Community Services	Infrastructure	Asset Planning & Engineering	2,510	3,126	3,143	-17	-0.5%	Medium
Partnerships & Community Services	Infrastructure	Landscape & Countryside Management	5,099	4,495	4,423	72	1.6%	Medium
Partnerships & Community Services	Infrastructure	Roads Network	4,584	3,459	3,323	136	4.1%	Medium
Partnerships & Community Services	Infrastructure	Roads Trading Activity	-728	-619	-663	44	-6.6%	Medium
Partnerships & Community Services	Infrastructure	Transportation	1,119	25	21	4	19.0%	Low
Partnerships & Community Services	Infrastructure	Waste Services	7,550	5,540	5,413	127	2.3%	Medium
Partnerships & Community Services	Infrastructure	Active Business Unit	3,600	2,258	2,258	0	0.0%	Low
<b>PARTNERSHIPS &amp; COMMUNITIES SERVICES</b>	<b>INFRASTRUCTURE TOTAL</b>		<b>26,996</b>	<b>19,981</b>	<b>19,584</b>	<b>397</b>	<b>2.0%</b>	
Partnerships & Community Services	Communities & Partnerships	Corporate Policy & Improvement	1,185	916	936	-20	-2.1%	Low
Partnerships & Community Services	Communities & Partnerships	Connected Communities	6,722	4,966	4,966	0	0.0%	Medium
Partnerships & Community Services	Communities & Partnerships	Protective Services	1,795	1,959	2,031	-72	-3.5%	Low
Partnerships & Community Services	Communities & Partnerships	Customer Services Group	3,517	3,240	3,337	-97	-2.9%	Low
<b>PARTNERSHIPS &amp; COMMUNITIES SERVICES</b>	<b>COMMUNITIES &amp; PARTNERSHIPS TOTAL</b>		<b>13,219</b>	<b>11,081</b>	<b>11,270</b>	<b>-189</b>	<b>-1.7%</b>	
<b>PARTNERSHIPS &amp; COMMUNITY SERVICES TOTAL</b>			<b>44,243</b>	<b>34,091</b>	<b>34,240</b>	<b>-149</b>	<b>-0.4%</b>	
<b>SERVICE TOTAL</b>			<b>228,178</b>	<b>169,290</b>	<b>166,526</b>	<b>2,765</b>	<b>1.7%</b>	
<b>CORPORATE MANAGEMENT TOTAL</b>			<b>-228,178</b>	<b>-170,195</b>	<b>-170,040</b>	<b>-155</b>	<b>0.1%</b>	
<b>TOTAL</b>			<b>0</b>	<b>-905</b>	<b>-3,515</b>	<b>2,610</b>		
<b>TOTAL HRA</b>			<b>0</b>	<b>-13,581</b>	<b>-11,550</b>	<b>-2,031</b>	<b>17.6%</b>	



**Appendix 2**

<b>Financial Risk</b>	<b>Factors</b>	<b>Implications</b>
<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>

**2019/20 Budget Monitoring and Budget Efficiencies**

**Appendix 3**

**Budget Efficiencies:**

Service	2019/20		
	Achieved	Achievable	TBC
	£'000	£'000	£'000
Education	1,204	967	0
Council Resources	430	145	0
H&SCP	162	540	0
Communities	247	203	0
Development	391	242	0
Infrastructure	525	102	70
Corporate	0	0	0
<b>Total</b>	<b>2,959</b>	<b>2,199</b>	<b>70</b>
			<b>5,228</b>

**Savings Currently Red**

Service	Proposal	Value	Comments
Landscape & Countryside	Amenity Service - income generating target	20	Work is ongoing to identify opportunities to increase income.
Landscape & Countryside	Commercial Income from Play Area installation	30	Work is ongoing to identify opportunities to increase income.
Roads Trading	Explore new opportunities for income management	20	Work is ongoing to identify opportunities to increase income.
<b>Total</b>		<b>70</b>	

Appendix 4 - Position as at end of December 2019

	<b>Annual (In-Year)</b>				
	<b>Approved Budget 2019/20</b>	<b>Updated Budget 2019/20</b>	<b>Actual 2019/20</b>	<b>Estimated Outturn 2019/20</b>	<b>Budget-Outturn Variance 2019/20</b>
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
<b>Expenditure</b>					
<b>Community Projects</b>					
Assets in the Community - Investment	500	500	-	-	(500)
Community Intervention	600	600	165	600	-
Support for Business - Gateside West	461	461	-	50	(411)
Town Centre Regeneration	100	1,375	42	1,375	-
Synthetic pitches	19	20	-	-	(20)
<b>Total Community Projects</b>	<b>1,680</b>	<b>2,955</b>	<b>207</b>	<b>2,025</b>	<b>(930)</b>
<b>ICT</b>					
IT Programme	2,110	2,110	1,444	2,110	-
Replacement - CRM Project (Customer Services)	-	103	(22)	-	(103)
<b>Total ICT</b>	<b>2,110</b>	<b>2,213</b>	<b>1,422</b>	<b>2,110</b>	<b>(103)</b>
<b>Fleet</b>					
Amenties - Machinery & Equipment - replacement	190	190	139	190	-
Vehicles	1,850	1,882	884	1,740	(142)
<b>Total Fleet</b>	<b>2,040</b>	<b>2,072</b>	<b>1,023</b>	<b>1,930</b>	<b>(142)</b>
<b>Open Space</b>					
Cemeteries (Burial Grounds)	287	727	-	200	(527)
Coastal / Flood Protection schemes - East Beach, Dunbar	-	192	12	192	-

Coastal / Flood Protection schemes - Haddington	256	328	44	70	(258)
Coastal / Flood Protection schemes - Musselburgh	613	780	298	568	(212)
Coastal Car Park Toilets	150	480	0	60	(420)
Core Path Plan	50	50	2	48	(2)
Mains Farm Sports Pitch & Pavilion	429	558	-	32	(526)
Polson Park	138	138	-	-	(138)
Sports and Recreation - externally funded	-	-	-	26	26
Waste - New Bins	150	150	138	144	(6)
Waste - Machinery & Equipment - replacement	40	40	42	46	6
<b>Total Open Space</b>	<b>2,113</b>	<b>3,442</b>	<b>536</b>	<b>1,386</b>	<b>(2,056)</b>

<b>Roads, Lighting and related assets</b>					
Cycling Walking Safer Streets	171	171	-	171	-
Parking Improvements	250	418	425	430	12
Roads	7,500	7,500	4,403	7,310	(190)
Roads - externally funded projects	267	973	607	1,271	298
<b>Total Roads, Lighting and related assets</b>	<b>8,188</b>	<b>9,062</b>	<b>5,435</b>	<b>9,182</b>	<b>120</b>

<b>Property - Education</b>					
Aberlady Primary - extension	40	40	-	-	(40)
Aberlady Primary - outdoor facility incl 1140	149	149	-	-	(149)
Campie Primary - 1140	80	150	141	158	8
Dunbar Grammar - extension	140	140	23	23	(117)
Dunbar Primary - John Muir Campus - Early Learning and 1140	83	83	-	-	(83)
East Linton Primary - extension including Early Learning and 1140	913	968	-	10	(958)
Gullane Primary - extension including Early Learning and 1140	100	180	88	100	(80)
Haddington Infant School - upgrades	6	6	12	12	6
Law Primary - school extension	37	37	-	-	(37)
Law Primary - extension including Early Learning and 1140	147	147	-	47	(100)
Letham Primary - New School	6,775	6,695	3,164	4,530	(2,165)
Longniddry Primary - extension	34	34	-	-	(34)
Loretto Primary - 1140	38	63	65	66	3

Meadowpark Communications Provision - upgrades	8	53	-	53	-
Musselburgh Grammar - upgrades	283	283	-	4	(279)
Musselburgh Primary - 1140 upgrades	36	57	54	60	4
New Musselburgh Additional Secondary Education Provision	1,700	5,403	508	4,353	(1,050)
North Berwick High School - Extension	5,489	5,600	78	150	(5,450)
Ormiston Primary - extension	20	26	41	50	24
Pinkie St Peter's Primary - extension including Early Learning and 1140	160	160	2	130	(30)
School Estate - Curriculum Upgrades	330	330	6	330	-
Ross High School - extension	5,815	6,082	677	1,319	(4,763)
St Gabriel's Primary - extension including Early Learning and 1140	58	58	-	58	-
Tranent Early Learning Centre 1140	262	262	28	30	(232)
Wallyford Primary - New School	300	300	144	365	65
West Barns Primary - extension including Early Learning and 1140	175	175	-	60	(115)
Whitecraig Primary - extension including Early Learning and 1140	324	324	-	1	(323)
<b>Total Property - Education</b>	<b>23,503</b>	<b>27,805</b>	<b>5,030</b>	<b>11,909</b>	<b>(15,895)</b>

<b>Property - Other</b>					
Accelerating Growth - Enabling Infrastructure	3,100	3,038	415	666	(2,372)
Court Accommodation - incl. SPOC	1,554	1,554	222	244	(1,310)
New ways of working Programme	-	-	-	17	17
Haddington Corn Exchange - upgrades	640	797	49	355	(442)
Haddington Town House - Refurbishment and Rewire	548	548	-	8	(540)
Herdman Flat	160	200	-	-	(200)
Inveresk Mills - upgrades	83	169	147	176	7
Meadowmill - New Depot	-	149	3	155	6
Port Seton - Community Centre Extension	1,048	1,229	262	528	(701)
Prestongrange Museum	100	100	-	-	(100)
Property Renewals	951	951	716	949	(2)
Eskgreen Care Home - Lift Refurbishment	200	200	-	-	(200)
East Linton Primary - Lifecycle improvements	522	522	-	-	(522)
Dunbar - The Cove ASN Unit	77	77	-	-	(77)
Replacement Pathways Centre	1,046	1,046	-	-	(1,046)
Sports Centres	200	200	197	206	6

Whitecraig Community Centre	483	973	885	997	24
<b>Total Property - Other</b>	<b>10,713</b>	<b>11,753</b>	<b>2,897</b>	<b>4,301</b>	<b>(7,452)</b>
<b>Total Property - Education and Other</b>	<b>34,216</b>	<b>39,558</b>	<b>7,927</b>	<b>16,210</b>	<b>(23,348)</b>
Capital Plan Fees	1,728	1,728	-	1,728	-
<b>Total Gross Expenditure</b>	<b>52,074</b>	<b>61,031</b>	<b>16,550</b>	<b>34,571</b>	<b>(26,460)</b>

<b>Income</b>					
Developer Contribution	(24,728)	(24,909)		(6,959)	17,950
1140 Grant Income	-	(1,891)		(873)	1,018
Town Centre Regeneration Grant	-	(1,275)		(1,275)	-
Other Funding Sources	(2,064)	(1,271)		(1,442)	(171)
Scottish Government General Capital Grant	(9,465)	(9,465)		(9,465)	-
<b>Total Income</b>	<b>(36,257)</b>	<b>(38,811)</b>	<b>-</b>	<b>(20,014)</b>	<b>18,797</b>

<b>Borrowing Requirement</b>	<b>15,817</b>	<b>22,220</b>	<b>16,550</b>	<b>14,557</b>	<b>(7,663)</b>
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## 2019-20 Period 9 Financial Review - Appendix 5

### HRA Capital Programme

	Budgeted	Actual	Over/(Under)
	(£000s)	December	(£000s)
		2019	
	(£000s)	(£000s)	(£000s)
Modernisation Spend	11,998	7,845	(4,153)
New Affordable and Council Housing	18,657	13,329	(5,328)
Mortgage to Rent	840	0	(840)
Fees	1,395	0	(1,395)
<b>Gross Total Housing Capital Spend</b>	<b>32,890</b>	<b>21,174</b>	<b>(11,716)</b>