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REPORT TO: East Lothian Council (COVID-19 Emergency Recess Procedures)

MEETING DATE:

BY: Depute Chief Executive (Resources & People Services)

SUBJECT: 2019-20 End of Year Financial Review

1 PURPOSE

- 1.1 To inform Council of the financial position for the year ending 31 March 2020.

2 RECOMMENDATIONS

- 2.1 That Council notes the 2019-20 financial performance against approved budgets, including the impact of various non-recurring benefits, the impact on planned reserves and the Council's Financial Strategy.

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. General Services revenue budget plans included a planned draw down of reserves of £3 million.
- 3.2 The financial environment the Council is operating within remains extremely demanding, and the regular financial reviews reported during 2019-20 have ensured that members remain fully aware of the ongoing challenges faced by services. The most recently reported forecasts indicated that the Council would overspend on approved budgets in 2019-20 of around £4 million, and officers, led by CMT, have remained focussed

on mitigating this overspend with a view to delivering a balanced position for the year.

- 3.3 The impact of the COVID-19 outbreak from mid-March has affected both the anticipated projections for the year and mitigation responses. The ongoing financial implications associated with COVID 19 will be much more significant during 2020-21 and beyond.
- 3.4 The focus of this report is to set out the DRAFT financial results for the year across all council services including General Services and Housing Revenue Account (HRA) revenue and capital budgets. These results remain in DRAFT pending the finalisation of the 2019-20 audit.

General Services Revenue

- 3.5 An analysis of the financial position across service groups is set out in **Appendix 1** with further details set out in the paragraphs below.
- 3.6 A number of budgets have changed relative to the approved budgets. These accounting adjustments are necessary to ensure that the surplus or deficit on service areas reflects only costs that are chargeable direct to the taxpayer. The most significant of these adjustments relate to IAS19 pension requirements and depreciation charges.
- 3.7 In summary, service expenditure has overspent relative to approved budgets by just under £3.2m (1.4%) This position already includes significant 'non-recurring benefits' across both services and corporate budgets including the previously reported Loans Fund Review and a late and positive NDR benefit relating to the Business Rate Incentivisation Scheme. Without these benefits, the overspending would have been greater than £6 million signalling significant underlying pressure on services. In addition, the reported position includes an IJB overspend of £0.175 million on Council related activity which will be met from IJB reserve balances.
- 3.8 Overall, this has resulted in the use of £2.741 million of general reserves relative to the planned use of £3 million reserves.
- 3.9 The financial position as set out in **Appendix 1** also includes the following application of earmarked reserves:

Use of the Cost Reduction Fund

The Council has a number of commitments planned against the Cost Reduction Fund mostly used to support transformation projects which both improve service delivery and generate recurring efficiencies. Similar to previous established practice, expenditure is only drawn from the Cost Reduction Fund if it cannot be met within overall Heads of Service delegated budgets. In 2019-20, cost reduction fund allocations amounting to £322,000 has been made to Children's Services, Facilities and Roads.

Devolved School Management Balance

Primary and Secondary Schools have made use of their DSM balances and this collectively has reduced their overall balance to £20,000 remaining as at 31 March 2020.

Insurance Fund Balance

The Insurance fund has increased by £188,000 to meet the latest assessment of on-going obligations.

2nd Home Council Tax Reserve

This balance had previously been held as a provision on the Council's Balance Sheet and has now been moved to an earmarked reserve in line with accounting guidance. The provision balance at the start of the financial year totalled £1.54 million and has increased by a further £422,000 during 2019-20. The Housing Strategy team is developing options on how best to use the reserve to support the increased supply of affordable housing.

- 3.10 The summary below sets out the key pressures across each of the directorates, and the key variables of change from the previously reported position.
- 3.11 The **Resources and People Directorate** reported an overspend of £2.722 million (2.1%). The main pressures in the service continued to be Children's and Education Services, which were partly mitigated by underspends in Council Resources. Consistent with previous reporting, the key variables are set out below:
- Children's Services, £3.126 million over (21.6%) – most of the pressure relates to the number of children placed in External Residential Care with further pressures in secure placements and external fostering albeit at a lower level than experienced in the previous year. In year forecasting anticipated a possible overspend in excess of £3.5 million, and during the year some mitigation has been secured through service management interventions.
 - ASL, £667,000 over (7.7%) – the challenges in ASL are closely aligned to those in Children's Services and have been well documented within the financial reviews. Pressures largely relate to the education elements of external placement and associated transport costs
 - Pre-school, underspend of £845,000 (7.1%) – most of which relates to the on-going implementation of the Early Learning & Childcare Plans.
 - Primary Schools delivered an underspend of £458,000 which when adjusting for DSM carry forward has a balance of £274,000.

- Secondary School budgets delivered an overspend of £182,000 after adjusting for carry forward, 4 out of 6 secondary schools have delivered an overall deficit DSM balance. We are working with Education management to support recovery plans to address this in future years.
- Support Services, £850,000 over (31.7%) – as previously noted in previous reports, the pressures within Schools Support relates to the non-delivery of a proportionate share of corporate savings.
- Council Resources delivered an underspend of £800,000 (7.4%). As previously reported, most of this relates to staffing underspends arising due to significant service reviews, which are already committed in future budgets and are therefore largely non-recurring.

3.12 The **Health and Social Care Directorate** reported an overspend of £356,000 (0.7%). This overspend was due to increased costs of commissioned services including care home places for older people at care at home services.

3.13 The majority of this budget is delegated to the IJB along with a small number of other budgets. Overall the Council Services delegated to the IJB delivered an overspend of £175,000 which has been offset by IJB reserves established in 2018-19. Taking into consideration the Health delegated functions, the IJB now has total reserves of £2.398 million of which £605,000 is earmarked.

3.14 The **Partnership and Services for the Community Directorate** has a reported overspend of £113,000 (0.3%), which reflects an increase from the previously reported underspend of £149,000.

- Development Services delivered a surplus of £363,000 (9.6%), which is broadly in line with the £357,000 reported at Period 9. Within this, the impact of COVID in March had an impact on the Property Maintenance Trading Account, which contributed to a reduced surplus of £396,000 compared to a planned surplus of £813,000. This was mitigated by underspending in both Economic Development and Community Housing.
- Infrastructure reported an overspend of £594,000 (2.3%), which is higher than the £397,000 reported at Period 9, largely due to the loss of the anticipated dividend from Lothian Buses dividend that has not materialised due to the downturn in business circumstances arising from COVID 19. The service also delivered in full £328,000 of savings to meet the performance target savings. The main pressures in the service remain Decriminalised Car Parking and lower than anticipated income relating to Coastal Car Parking, as well as pressures in Waste Disposal costs.

- Community and Partnerships delivered an underspend of £118,000 (0.9%) which was less than the £189,000 reported previously. This was mainly due to emerging COVID 19 related costs within Connected Communities, and non-application of costs relating to Cost Reduction Fund as set out in paragraph 3.9 above.
- 3.15 The Corporate Management Budgets delivered an underspend of £275,000. This includes:
- Council Tax budgets delivered in line with approved budget plans at £60.3 million;
 - As highlighted in paragraph 3.8 above, the Council received late in the financial year a non-recurring NDR benefit of £0.72 million relating to Business Rate Incentivisation Scheme (BRIS);
 - £3.8 million underspend on debt charges arising from the review of Loans Fund.
- 3.16 When setting budgets for 2019-20, the Council approved total planned savings of £5.2 million. Previous reporting highlighted that around £70,000 of this was classified as High Risk, most of which related to income generation. Only £20,000 has not been delivered in year. It is important to note that the Council approved budget plans has further efficiencies which may be challenging to deliver. As previously reported, some of the previously identified 'corporate savings' were being managed corporately and related to staffing underspends. Collectively staffing budgets across the Council delivered an underspend of around £1 million in 2019-20. Details setting out the year end review of planned efficiencies is set out in **Appendix 2.**
- 3.17 Despite improvement since the position last reported to members that has also seen a marginal reduction in the planned draw down of reserves, much of the 'mitigation' is either non-recurring and/or already included within 2020-21 budgets. There remains a number of significant underlying financial pressures facing the Council going into 2020-21, and this has been compounded due to the severe and on-going impact of managing the COVID 19 crisis. At the time of writing the report, significant discussion, negotiation and lobbying is underway to ensure that Local Governments' COVID related response is fully funded by national governments. Without significant additional resource, the Council will undoubtedly have some very difficult choices ahead as to how overall budgets can be balanced and what services can continue to be delivered.

General Services Capital

- 3.18 General Services gross capital expenditure at the end of 2019-20 was £42.2 million against an approved capital budget of £61.0 million, an overall improvement of the previously reported forecast of £34.6 million.

Capital Income applied in year was £37.2 million, the most significant element of which relates to the application of developers contributions matched against related project expenditure. More details setting out the specific project spend relative to approved budgets is set out in **Appendix 3**. A summary of the key movements and associated risks are highlighted below:

- **Town Centre Regeneration** – delays in design and planning, with grant flexibility to carry forward into 2020-21.
- **Vehicles** – Delays in the delivery of a number of vehicles, which has further increased due to COVID. These vehicles are expected to be delivered in 2020-21.
- **Roads** – Reduction in projected expenditure due to the impact of COVID 19.
- **Roads (external funding)** – Spend has increased due to award of additional external funding relating to low emission zones. Fully matched by external income.
- **Education Estate** – re-profiling of budget aligned to the planned delivery of the projects.
 - o Wallyford Secondary School – Additional expenditure reflects the purchase of land for the secondary school and affordable housing secured during 2019-20. This has been offset by developers contributions.
 - o Wallyford Primary School - Additional expenditure reflects agreement on the purchase of land for the primary school secured during 2019-20. This has been offset by developers contributions.
- **Accelerating Growth** – some delays in overall project with expectation of carry forward flexibility.
- **Property Renewals** – Includes additional capital expenditure of £0.37 million which is funded by revenue.
- The current programme remains ambitious, aligned to the Council's approved Local Development Plan and City Deal requirements.
- Much of the projected underspend is likely to be utilised in future years, and where appropriate, matched against expected income in line with individual project requirements.
- Some capital programmes have experienced delays in planned expenditure due to COVID 19 implications and temporary suspension of construction related projects. The impact of COVID 19 is likely to have a significant impact on the delivery of future capital plans for 2020-21 and beyond.

Housing Revenue Account

Revenue

- 3.19 At the end of March 2020, the Housing Revenue Account (HRA) delivered an additional surplus of over £1 million, most of which has been delivered through a combination of underspends in staffing, lower than anticipated requirement to increase the level of bad debt provision, and lower debt charges, albeit partly offset by an overspend in revenue repairs.
- 3.20 In line with previous reports, and consistent with the financial strategy, this has been applied to reflect an increased use of CFCR to draw down from HRA balances to minimise the future impact of debt charges and create some headroom in the overall debt to income ratio.
- 3.21 As at 31 March 2020 the HRA balance was £2.009 million, a movement of £4.059 million from the previous £6.068 million, reflecting the flexibility applied to minimise future debt charges.

Capital

The HRA Capital Spend is set out in **Appendix 4** of the report. Overall, the total gross HRA spend is £29.9 million, which represents 91% of the available budget and remains broadly in line with the expenditure forecasts set out in the Period 9 report. The main reason for the underspend was no valid Mortgage to Rent applications leading to an underspend of £840,000. In addition, the accounting treatment has been reviewed of previously anticipated 'capital expenditure' on the Council House building programme which has resulted in slightly lower than anticipated capital expenditure.

4 POLICY IMPLICATIONS

- 4.1 There are no direct policy implications associated with this report, although, ongoing monitoring and reporting of the Councils 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 3a – Rent Proposals submitted by the Administration
- 7.4 Council 27 August 2019 – Item 5 – Quarter 1 Financial Review
- 7.5 Council 29 October 2019 – Item 4 – Quarter 2 Financial Review
- 7.6 Council 17 December 2019 – Item 3 – Period 7 Financial Review
- 7.7 Council 25 February 2020 – Item 6 - Financial Review – Quarter 3

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DATE	18 June 2020

Revenue Budget Performance as at 31 March 2020 - Appendix 1

Service	Head of Service	Business Unit	2019/20 Budget	2019/20 Actual	2019/20 (Surplus) / Deficit	2019/20 (Surplus) / Deficit	2019/20 Progress with Efficiency Savings
			£'000	£'000	£'000	%	
Resources & People	Education	Childrens	14,443	17,569	3,126	21.6%	
Resources & People	Education	Additional Support for Learning	8,707	9,374	667	7.7%	
Resources & People	Education	Pre-school Education & Childcare	11,856	13,011	845	7.1%	
Resources & People	Education	Schools - Primary	49,351	39,923	-458	-1.1%	
Resources & People	Education	Schools - Secondary	37,982	38,164	182	0.5%	
Resources & People	Education	Schools - Support Services	2,683	3,533	850	31.7%	
RESOURCES & PEOPLE	EDUCATION TOTAL		116,052	119,574	3,522	3.0%	
Resources & People	Council Resources	Financial Services	1,716	1,471	-245	-14.3%	
Resources & People	Council Resources	Revenues & Benefits	1,996	1,689	-307	-15.4%	
Resources & People	Council Resources	IT Services	2,152	1,950	-202	-9.4%	
Resources & People	Council Resources	Legal & Procurement	551	575	24	4.4%	
Resources & People	Council Resources	People & Governance	4,430	4,360	-70	-1.6%	
RESOURCES & PEOPLE	COUNCIL RESOURCES TOTAL		10,845	10,045	-800	-7.4%	
RESOURCES & PEOPLE TOTAL			126,897	129,619	2,722	2.1%	
Health & Social Care Partnership	Adults & Older People	Adults	21,137	23,399	2,262	10.7%	
Health & Social Care Partnership	Adults & Older People	Older People	25,351	24,048	-1,302	-5.1%	
Health & Social Care Partnership	Adults & Older People	Director, Planning & Performance	6,310	5,706	-604	-9.6%	
HEALTH & SOCIAL CARE PARTNERSHIP TOTAL			52,798	53,154	356	0.7%	
Partnerships & Community Services	Development	Planning	1,134	1,036	-98	-8.6%	
Partnerships & Community Services	Development	Economic Development & Strategic Investment	1,161	865	-296	-25.5%	
Partnerships & Community Services	Development	Property Maintenance Trading Account	-813	-396	417	-51.3%	
Partnerships & Community Services	Development	Community Housing	2,297	1,911	-386	-16.8%	
PARTNERSHIPS & COMMUNITIES SERVICES	DEVELOPMENT TOTAL		3,779	3,416	-363	-9.6%	
Partnerships & Community Services	Infrastructure	Facility Support Services	3,538	3,529	-9	-0.3%	
Partnerships & Community Services	Infrastructure	Facility Trading Activity	-276	-241	35	-12.7%	
Partnerships & Community Services	Infrastructure	Asset Planning & Engineering	2,510	2,502	-8	-0.3%	
Partnerships & Community Services	Infrastructure	Landscape & Countryside Management	5,095	5,026	-73	-1.4%	
Partnerships & Community Services	Infrastructure	Roads Network	4,871	4,992	121	2.5%	
Partnerships & Community Services	Infrastructure	Roads Trading Activity	-750	-588	162	-21.6%	
Partnerships & Community Services	Infrastructure	Transportation	96	290	294	306.3%	
Partnerships & Community Services	Infrastructure	Waste Services	7,511	7,682	171	2.3%	
Partnerships & Community Services	Infrastructure	Active Business Unit	3,600	3,501	-99	-2.8%	
PARTNERSHIPS & COMMUNITIES SERVICES	INFRASTRUCTURE TOTAL		26,199	26,793	594	2.3%	
Partnerships & Community Services	Communities & Partnerships	Corporate Policy & Improvement	1,185	1,274	89	7.5%	
Partnerships & Community Services	Communities & Partnerships	Connected Communities	6,722	6,753	31	0.5%	
Partnerships & Community Services	Communities & Partnerships	Protective Services	1,795	1,663	-132	-7.4%	
Partnerships & Community Services	Communities & Partnerships	Customer Services Group	3,517	3,411	-106	-3.0%	
PARTNERSHIPS & COMMUNITIES SERVICES	COMMUNITIES & PARTNERSHIPS TOTAL		13,219	13,101	-118	-0.9%	
PARTNERSHIPS & COMMUNITY SERVICES TOTAL			43,197	43,310	113	0.3%	
SERVICE TOTAL			222,892	226,083	3,191	1.4%	
CORPORATE MANAGEMENT TOTAL			-222,892	-223,167	-275	0.1%	
TOTAL			0	2,916	2,916	0.0%	
HRA			0	4,059	4,059	0.0%	

2019/20 Draw down from Integrated Joint Board	175
2019/20 Draw Down from General Fund Reserves	2,741
TOTAL GENERAL SERVICES	0
MOVEMENT IN RESERVES	
GENERAL FUND OPENING BALANCE	19,432
Cost Reduction Fund	-322
DSM	-111
Insurance Fund	188
2nd Home Council Tax	1,962
Requirement to Balance Budget	-2,741
GENERAL FUND SERVICES MOVEMENT	-1,024
General Services Capital	713
GENERAL FUND CLOSING BALANCE	19,121
TOTAL MOVEMENT IN GENERAL FUND RESERVES	-311
HRA RESERVES OPENING BALANCE	6,068
Requirement to Balance Budget	-4,059
HRA CLOSING BALANCE	2,009
TOTAL MOVEMENT IN HRA RESERVES	-4,059
TOTAL MOVEMENT IN COUNCIL RESERVES	-4,370

2019/20 Budget Monitoring and Budget Efficiencies

Appendix 2

Budget Efficiencies:

Service	2019/20	
	Achieved	Not Delivered
	£'000	£'000
Education	2,171	0
Council Resources	575	0
H&SCP	702	0
Communities	450	0
Development	633	0
Infrastructure	677	20
Corporate	0	0
Total	5,208	20
		5,228

Savings Currently Red

Service	Proposal	Value
Roads Trading	Explore new opportunities for income management	20
Total		20

General Services Capital March 2020

Expenditure	Annual (In-Year)			
	Approved Budget 2019/20	Updated Budget 2019/20	Actual 2019/20	Budget-Actual Variance 2019/20
	£'000	£'000	£'000	£'000
Community Projects				
Assets in the Community - Investment	500	500	-	(500)
Community Intervention	600	600	412	(188)
Public Art - developer funded	-	-	108	(108)
Support for Business - Gateside West	461	461	15	(446)
Town Centre Regeneration	100	1,375	229	(1,146)
Synthetic pitches	19	20	-	(20)
Total Community Projects	1,680	2,955	764	(2,191)
ICT				
IT Programme	2,110	2,110	2,234	124
Replacement - CRM Project (Customer Services)	-	103	33	(70)
Total ICT	2,110	2,213	2,268	54
Fleet				
Amenities - Machinery & Equipment - replacement	190	190	203	13
Vehicles	1,850	1,882	1,109	(773)
Total Fleet	2,040	2,072	1,313	(759)
Open Space				
Cemeteries (Burial Grounds)	287	727	127	(600)
Coastal / Flood Protection schemes - East Beach, Dunbar	-	192	111	(81)
Coastal / Flood Protection schemes - Haddington	256	328	54	(274)
Coastal / Flood Protection schemes - Musselburgh	613	780	448	(332)
Coastal Car Park Toilets	150	480	2	(478)
Core Path Plan	50	50	8	(42)
Mains Farm Sports Pitch & Pavilion	429	558	-	(558)
Polson Park	138	138	-	(138)
Sports and Recreation - externally funded	-	-	30	30
Waste - New Bins	150	150	144	(6)
Waste - Machinery & Equipment - replacement	40	40	46	6
Total Open Space	2,113	3,442	969	(2,473)
Roads, Lighting and related assets				
Cycling Walking Safer Streets	171	171	171	-
Parking Improvements	250	418	243	(175)
Roads	7,500	7,500	7,019	(481)
Roads - externally funded projects	267	973	1,619	646
Total Roads, Lighting and related assets	8,188	9,062	9,052	(10)
Property - Education				
Aberlady Primary - extension	40	40	12	(28)
Aberlady Primary - outdoor facility incl 1140	149	149	0	(149)
Cample Primary - 1140	80	150	216	66
Dunbar Grammar - extension	140	140	23	(117)
Dunbar Primary - John Muir Campus - Early Learning and 1140	83	83	20	(63)
East Linton Primary - extension including Early Learning and 1140	913	968	-	(968)
Gullane Primary - extension including Early Learning and 1140	100	180	330	150
Haddington Infant School - upgrades	6	6	12	6
Law Primary - school extension	37	37	-	(37)
Law Primary - extension including Early Learning and 1140	147	147	54	(93)
Letham Primary - New School	6,775	6,695	4,973	(1,722)
Longniddry Primary - extension	34	34	-	(34)
Loretto Primary - 1140	38	63	102	40
Meadowpark Communications Provision - upgrades	8	53	0	(52)
Musselburgh Grammar - upgrades	283	283	-	(283)
Musselburgh Primary - 1140 upgrades	36	57	91	35
Wallyford Secondary	1,700	5,403	8,632	3,229
North Berwick High School - Extension	5,489	5,600	78	(5,521)
Ormiston Primary - extension	20	26	38	12
Pinkie St Peter's Primary - extension including Early Learning and 1140	160	160	233	73
School Estate - Curriculum Upgrades	330	330	248	(82)
Ross High School - extension	5,815	6,082	1,211	(4,871)
St Gabriel's Primary - extension including Early Learning and 1140	58	58	28	(31)
Tranent Early Learning Centre 1140	262	262	40	(222)
Wallyford Primary - New School	300	300	5,382	5,082
West Barns Primary - extension including Early Learning and 1140	175	175	48	(127)
Whitecraig Primary - extension including Early Learning and 1140	324	324	1	(323)
Total Property - Education	23,503	27,805	21,774	(6,030)
Property - Other				
Accelerating Growth - Enabling Infrastructure	3,100	3,038	582	(2,456)
Court Accommodation - incl. SPOC	1,554	1,554	233	(1,321)
New ways of working Programme	-	-	98	98
Haddington Corn Exchange - upgrades	640	797	320	(477)
Haddington Town House - Refurbishment and Rewire	548	548	-	(548)
Herdman Flat	160	200	-	(200)
Inveresk Mills - upgrades	83	169	148	(22)
Meadowmill - New Depot	-	149	7	(142)
Port Seton - Community Centre Extension	1,048	1,229	532	(697)
Prestongrange Museum	100	100	24	(76)
Property Renewals	951	951	1,324	373
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	203	3
Whitecraig Community Centre	483	973	898	(75)
Total Property - Other	10,713	11,753	4,369	(7,384)
Total Property - Education and Other	34,216	39,558	26,144	(13,414)
Capital Plan Fees	1,728	1,728	1,639	(88)
Total Gross Expenditure	52,074	61,031	42,148	(18,883)
Of which REFCLUS	600	600	232	(368)
Income				
Developer Contribution	(24,728)	(24,909)	(24,289)	620
1140 Grant Income	-	(1,891)	(1,153)	738
Town Centre Regeneration Grant	-	(1,275)	(160)	1,115
Other Funding Sources	(2,064)	(1,271)	(2,137)	(866)
Scottish Government General Capital Grant	(9,465)	(9,465)	(9,438)	27
Total Income	(36,257)	(38,811)	(37,177)	1,633
Borrowing Requirement	15,817	22,220	4,971	(17,249)

2019-20 Year-end Financial Review - Appendix 4

HRA Capital Programme

	Budgeted (£000s)	Actual (£000s)	Over/(Under) (£000s)
Modernisation Spend	11,998	11,780	(218)
Council Housing	18,657	16,979	(1,678)
Mortgage to Rent	840	0	(840)
Fees	1,395	1,171	(224)
Gross Total Housing Capital Spend	32,890	29,930	(2,960)