
Report To:	Environment & Regeneration Committee	Date:	25 October 2012
Report By:	Chief Financial Officer and Corporate Director Environment, Regeneration and Resources	Report No:	FIN/81/12/AP/MT
Contact Officer:	Matt Thomson	Contact No:	01475 712256
Subject:	Environment and Regeneration 2012/13 Revenue Budget – Period 5 to 31 August 2012		

1.0 PURPOSE

1.1 To advise Committee of the 2012/13 Revenue Budget position at period 5 to 31 August 2012.

2.0 SUMMARY

2.1 The revised 2012/13 budget for Environment and Regeneration is £20,901,000 which excludes Earmarked Reserves.

2.2 The latest projection, excluding Earmarked Reserves, is an underspend of £424,000.

2.3 The main variances projected at Period 5 are:

- (a) Within Facilities Management there are projected underspends on employee costs within Cleaning and Catering of £96,000 and £74,000, respectively. These underspends are mainly due to reduced additional hours and reduced sickness. This is in line with the 2011/12 Outturn.
- (b) Within Catering there is a projected overspend on Provisions of £150,000. This projected overspend takes account of last year's outturn and current usage, while investigations are still ongoing to fully quantify the reasons it is believed that it is as a combined result of high levels of inflation within the sector and increased consumption. Virement to address this overspend will be identified and reported to the next meeting of the Committee.
- (c) Within Ground Maintenance, there is a projected underspend on employee costs of £98,000 partially offset by a projected underrecovery in income of £56,000. These variances are mainly due to not including costs & income associated with the new RCH contract for which the Service has submitted a tender.
- (d) Within Refuse Transfer Station there is a projected underspend on Waste Disposal of £280,000 due to a reduction in residual waste tonnages in line with last year's outturn.
- (e) Within Regeneration & Planning, there is a projected underspend in Employee Costs of £108,000 partially offset by a projected underrecovery of income of £53,000.

2.4 Policy & Resources Committee on 18th September 2012 agreed that Building Services should no longer be treated as a Significant Trading Operation. As a result Building Services will no longer be reported to Committee in a separate report. The Building Services financial position is now therefore included within this report.

3.0 RECOMMENDATIONS

3.1 The Committee note current projected underspend for 2012/13 of £424,000 as at 31 August 2012.

Alan Puckrin
Chief Financial Officer

Aubrey Fawcett
Corporate Director

Environment, Regeneration & Resources

4.0 BACKGROUND

- 4.1 The purpose of this report is to advise Committee of the current position of the 2012/13 budget and to highlight the main issues contributing to the projected underspend in 2012/13.
- 4.2 Policy & Resources Committee on 18th September 2012 agreed that Building Services should no longer be treated as a Significant Trading Operation. As a result Building Services budget position will no longer be reported to Committee in a separate report and is now therefore included within this report.
- 4.3 The revised budget reflects a reduction from the approved budget of £235,000, due to the following:
- (a) Reduction in budget of £189,000 due to the Grants to Voluntary Organisations budget transferring under the remit of the Education and Communities Committee.
 - (b) Increase of £15,000 within Roads Supplies & Services due to budget being allocated from the Inflation Contingency to cover price increases in the purchase of Roadstone.
 - (c) Reduction in employee Costs within Refuse Collection of £18,000 due to a workstream saving.
 - (d) Increased Income budget of £35,000 within Refuse Transfer Saving as a result of a new contract for scrap metal sales.
 - (e) Transfer of SPT Bus Shelter Maintenance budget of £48,000 from Joint Boards.
 - (f) Transfer of £56,000 employee Costs budget within Physical Assets Services to Earmarked Reserves.

5.0 2012/13 CURRENT POSITION

- 5.1 The current projection for 2012/13 is an underspend of £424,000, an increase in underspend of £140,000 since the previous Committee.

5.2 Regeneration & Planning - £55,000 Underspend

The current projected out-turn for Regeneration & Planning is an underspend of £55,000, a decrease in underspend of £4,000 since the previous report.

The main issues relating to the current projected underspend for Regeneration & Planning are detailed below and in Appendix 2.

(a) Employee Costs:

There is a projected underspend of £108,000, an increase in underspend of £48,000 since previous Committee which is due to:

- i. £67,000 excess turnover savings within Economic Development, an increase of £46,000;
- ii. £41,000 excess turnover savings within Planning, an increase of £2,000.

(b) Income:

Overall income is projected to be underrecovered by £53,000, an increase in underrecovery since previous Committee of £52,000 due to:

- i. £32,000 overrecovery within Industrial & Commercial Rents based on current occupancy levels resulting in fewer voids than budgeted, an increase of £16,000.
- ii. £17,000 underrecovery within Economic Development Admin, in line with the previous year's out-turn, this has previously been reported to Committee.
- iii. £66,000 underrecovery within Getting Ready for Work. The Council has not been successful in winning the same level of contract from Skills Development Scotland as they did last year. The loss of income will be offset by an underspend in Employee costs.

5.3 **Property Assets and Facilities Management - £35,000 Overspend**

The current projected out-turn for Property and Facilities Management is an overspend of £35,000, an increase of £5,000 since the previous Committee.

The main issues contributing to the current projected underspend for Property Assets and Facilities Management are detailed below and in Appendix 2.

(a) Employee Costs:

There is a projected underspend of £125,000, a reduction in underspend of £16,000 since previous Committee which is mainly due to:

- i. £47,000 overspend within Property Resources resulting from all posts being filled and a resultant underrecovery of turnover savings, an increase of £1,000;
- ii. £74,000 underspend in Catering due to vacant posts remaining unfilled and a voluntary reduction in working weeks by a number of employees, an increase of £5,000;
- iii. £96,000 underspend in Cleaning due to a reduction in additional hours, reduced sickness and a voluntary reduction in working weeks, a reduction of £6,000.

(b) Supplies & Services

There is a projected overspend of £150,000 within Catering Provisions based on prior year's spend and expenditure to date. While investigations are still ongoing to fully quantify the reasons it is believed that it is as a combined result of high levels of inflation within the sector and increased consumption. Virement to address this overspend will be identified and reported to the next meeting of the Committee.

5.4 **Environmental & Commercial Services - £433,000 Underspend**

The current projected out-turn for Environmental & Commercial Services is an underspend of £433,000, an increase in underspend of £178,000 since previous Committee.

The main issues contributing to the current projected underspend for Environmental & Commercial Services are detailed below and in Appendix 2.

(a) Employee Costs

There is a projected underspend of £148,000, an increase in underspend of £28,000 since the previous period mainly due to:

- i. A projected underspend of £98,000 in Ground Maintenance employee costs, a reduction of £4,000 since previous Committee. This underspend is due to delays in filling seasonal posts pending the outcome of the RCH tender. The current RCH ground maintenance contract comes to an end in October 2012. In order to be prudent, the projection reflects the termination of this contract. If the Service are successful in winning this tender, employee costs will increase, so too will projected income.
- ii. A projected underspend of £47,000 in Refuse Collection based on current staffing levels, this has not previously been reported to Committee.
- iii. There is a projected underspend in Roads Operational Account employee costs of £10,000, a decrease in underspend of £11,000. Overall Roads are projecting to outturn on budget.

(b) Property Costs

Within the Refuse Transfer Station, there is a projected underspend on Waste Disposal costs of £280,000. This underspend has resulted from a reduction in residual waste tonnages and continues the trend from 2011/12 and is an increase of £85,000 since the previous Committee.

Within Waste Strategy there is a projected underspend of £15,000 in Composting which has not previously been reported to Committee.

(c) Supplies & Services

Within the Roads Operational Account, there is a projected overspend on Materials and Subcontractors of £630,000, an increase of £350,000. This overspend is offset by an overrecovery of income, per 5.4(e) below.

(d) Transportation & Plant

Within the Roads Operational Account, there is a projected overspend on External Hires of £139,000, an increase of £89,000. This overspend is offset by additional income, see 5.4(e) below.

(e) Income

There is a projected overrecovery in income of £768,000, mainly due to:

- i. A projected underrecovery in Ground Maintenance income of £56,000, an increase in underrecovery of £6,000. This is due to the pending RCH tender exercise. If the Service are successful in winning this contract, income will increase, so too will employee costs, see 5.4 (a) above.
- ii. A projected overrecovery within the Roads Trading Account of £824,000, an increase of £460,000; offset by increases in Supplies & Services and Transport & Plant costs, per 5.4(c) and 5.4(d) above. The mix of income projected against budget has also been revised, with an underrecovery of £342,000 in Non Client Involvement income projected offset by projected overrecoveries in Capital and Revenue Income of £1,069,000 and £82,000 respectively.

5.5 **Building Services - £32,000 Overspend**

The current projected out-turn for Building Services is an overspend of £32,000, an increase of £4,000 since the previous Committee.

The main issues relating to the current projected overspend for Building Services are detailed below.

(a) **Employee Costs**

There is a projected £19,000 overspend on employee costs, an increase of £4,000 since the previous Committee. This is due to an increase in costs of £25,000 resulting from 2 employees being retained from April to July 2012, off-set by a £6,000 reduction in costs mainly due to a reduction in overtime.

(b) **Supplies & Services**

There is a projected £2,000 underspend Supplies & Services, a reduction in projected spend of £5,000 since previous Committee. This is due to an overspend on material costs of £18,000 offset by a projected underspend in subcontractors of £15,000 based on the previous years spend profile. This has previously been reported to Committee. However, this could vary depending on the type of work carried out in 2012/13 and the Committee will be updated in future periods.

Since the previous Committee there is a projected £6,000 reduction in the re-investment of surplus to fund additional Training and a £1,000 overspend in Clothing & Uniforms.

(c) **Administration Costs**

There is a projected overspend of £5,000 in Training offset by a reduction in the re-investment of Surplus.

(d) **Income**

The current projection is a decrease of £10,000 in PAT testing income due to new contract arrangements and in line with the previous years out-turn and has been previously reported to Committee. The following should also be noted.

- i. Work won in Tender – The current projection is in line with budget, however, much of this work requires to be negotiated and is not certain. The Committee will be updated in future reports.
- ii. Central Repairs – The current projection is in line with budget and the Service anticipates this target could be achieved; however, this will be dependent on suitable work being available throughout the year. Again the Committee will be updated in future reports.
- iii. Income from Other Services – The current projection is in line with budget but it should be noted that this is dependent on the type of work that becomes available throughout the year.

5.6 **Corporate Director - £nil Variance**

The Corporate Director budget is currently projecting to out-turn on budget.

6.0 VIREMENTS

6.1 There are no virement requests in this report.

7.0 CONCLUSIONS

7.1 The Committee is currently reporting an underspend of £424,000.

8.0 FINANCIAL IMPLICATIONS

8.1 The current projected out-turn, per Service, excluding Earmarked Reserves, is:

Service	Approved Budget 2012/13 £'000	Revised Budget 2012/13 £'000	Projected Out-turn 2012/13 £'000	Projected Over/(Under - Spend) £'000	Percentage Variance %
Regeneration & Planning	7,094	6,905	6,850	(55)	(0.80)%
Property & Facilities Management	3,754	3,698	3,730	32	0.87%
Environmental & Commercial Services	12,701	12,711	12,279	(433)	(3.40)%
Building Services	(121)	(121)	(89)	32	(26.50)
Corporate Director	159	159	159	0	0.00%
TOTAL	23,587	23,352	22,929	(424)	(1.81)%
Transfer to Earmarked Reserves		(2,451)	(2,451)	0	0.00%
TOTAL NET EXPENDITURE	23,587	20,924	20,501	(424)	(2.03)%

9.0 EARMARKED RESERVES

9.1 There is a planned £2,451,000 contribution to Earmarked Reserves in the current financial year. Spend to date is 9.2% of projected spend as detailed in Appendix 3.

10.0 EQUALITIES

10.1 There are no equality issues arising from this report.

11.0 CONSULTATION

11.1 The report has been jointly prepared by the Corporate Director Environment, Regeneration & Resources and the Chief Financial Officer.

ENVIRONMENT AND REGENERATION COMMITTEEREVENUE BUDGET MONITORING REPORTPERIOD 5: 1st April 2012 - 31st August 2012

Subjective Heading	Approved Budget 2012/13	Revised Budget 2012/13	Projected Out-turn 2012/13	Projected Over/(Under) Spend	Percentage Variance %
Employee Costs	18,349	18,477	18,115	(362)	(1.96)%
Property Costs	9,360	9,360	9,071	(289)	(3.09)%
Supplies & Services	5,193	5,208	6,013	805	15.46%
Transport Costs	2,370	2,370	2,505	135	5.70%
Administration Costs	546	569	574	5	0.88%
Payments to Other Bodies	6,858	6,482	6,467	(15)	(0.23)%
Income	(19,088)	(19,114)	(19,816)	(703)	(3.68)%
TOTAL NET EXPENDITURE	23,587	23,352	22,929	(424)	(1.81)%
Transfer to Earmarked Reserves *	0	(2,451)	(2,451)	0	0.00%
TOTAL NET EXPENDITURE EXCLUDING EARMARKED RESERVES	23,587	20,901	20,478	(424)	(2.03)%

* Per Appendix 3: New funding transferred to earmarked reserves during 2012/13

ENVIRONMENT AND REGENERATION COMMITTEE

REVENUE BUDGET MONITORING REPORT

MATERIAL VARIANCES

PERIOD 5: 1st April 2012 - 31st August 2012

<u>Out Turn</u> <u>2011/12</u> <u>£000</u>	<u>Budget</u> <u>Heading</u>	<u>Budget</u> <u>2012/13</u> <u>£000</u>	<u>Proportion</u> <u>of Budget</u>	<u>Actual to</u> <u>31-Aug-12</u> <u>£000</u>	<u>Projection</u> <u>2012/13</u> <u>£000</u>	<u>(Under)/Over</u> <u>Budget</u> <u>£000</u>	<u>Percentage</u> <u>Variance</u> <u>%</u>
	REGENERATION & PLANNING						
1,010	Planning - Employee Costs	1,113	461	439	1,073	(40)	(3.59)%
989	Economic - Net Employee Costs	976	390	351	909	(67)	(6.86)%
(28)	Economic - Admin Income	(45)	0	0	(28)	17	(37.78)%
(603)	Commercial & Industrial Income	(599)	(299)	(303)	(631)	(32)	5.34%
	PROPERTY ASSETS & FACILITIES MGT						
1,152	Facilities Officers - Employee Costs	1,005	388	394	1,007	2	0.20%
1,177	Facilities Officers - Income	(1,100)	(458)	(398)	(1,102)	(2)	0.18%
1,806	Catering Employee Costs	1,882	739	701	1,809	(73)	(3.88)%
1,022	Catering Supplies and Services	863	360	339	1,013	150	17.38%
1,712	Cleaning Employee Costs	1,576	497	519	1,480	(96)	(6.09)%
1,504	Property - Employee Costs	1,666	696	715	1,713	47	2.82%
	ENVIRONMENTAL & COMMERCIAL SERVICES						
1,983	Ground Maintenance - Manual Employee Costs	2,060	946	837	1,962	(98)	(4.76)%
(492)	Ground Maintenance - RCH Income	(468)	(328)	(259)	(418)	50	(10.68)%
2,423	Refuse Transfer Station - Landfill/Waste Disposal	2,532	876	718	2,252	(280)	(11.06)%
650	Roads Trading Account - Manual Employee Costs	663	205	218	653	(10)	(1.51)%
218	Roads Trading Account - Subcontractors	119	34	95	222	103	86.55%
1,333	Roads Trading Account - Materials	810	168	604	1,337	527	65.06%
167	Roads Trading Account - External Hires	94	27	88	233	139	147.87%
(599)	Roads Trading Account - Income (Revenue)	(700)	(158)	(248)	(782)	(82)	11.71%
(1,864)	Roads Trading Account - Income (Capital)	(1,100)	(249)	(917)	(2,129)	(1,029)	93.55%
(604)	Roads Trading Account - Income (Non Client Involvement)	(539)	(122)	(61)	(197)	342	(63.45)%
(151)	Roads Client - Recharge to Capital	(133)	(55)	(52)	(152)	(19)	14.29%
	BUILDING SERVICES						
882	Wages	604	233	288	623	19	3.15%
242	Direct Purchases	164	68	80	182	18	10.98%
325	Sub- Contractors	260	108	66	245	(15)	(5.77)%
(21)	Income - PAT Testing	(40)	(17)	0	(30)	10	(25.00)%
Total Material Variances						(419)	

EARMARKED RESERVES POSITION STATEMENT
COMMITTEE: Regeneration & Environment

Appendix 3

Project	Lead Officer/ Responsible Manager	Off Funding 2011/12 £000	New Funding 2012/13 £000	Total Funding 2012/13 £000	Actual To Period 3 2012/13 £000	Projected Spent 2012/13 £000	Amount to be Earmarked for 2013/14 & Beyond £000	Lead Officer Update
Riverside Inverclyde	Aubrey Fawcett	1,953	1,900	3,853	0	3,853	0	Riverside Inverclyde currently preparing 2012/13 spend profile; on receipt of this the phasing will be revised accordingly however they are anticipating full spend within 2012/13. Riverside Inverclyde have submitted no claims to date but will do so on completion of the spend profile.
Area Renewal Fund	Aubrey Fawcett	235	0	235	8	140	95	Master planning study at Drumfrochar Road/Broomhill Area now complete, with £2k spent in 2012/13 and a further £1k expected. Approval was given by Regeneration Committee (meeting 20th January 2011, 12 May 2011 & 08 Mar 2012) to fund the following projects with at total spend of £249k (£14k in 2011/12, £150k in 2012/13 including £5k unallocated and £85k in 2013/14): £20k feasibility study for the development of a community facility at Woodhall with £6k spent to date and £15k projected to be spent in 2012/13 with the remainder spent in 2013/14. Task Group creche facilities £3k £10k feasibility works in association with Inverclyde Association for Mental Health in the Wellington Academy area £15k for Craighend Resource Centre, £10k of which is projected to be spent in 2012/13 with the remainder in 2013/14. £100k has been allocated to Gibshill Community Centre which is currently being progressed by the group. Some spend may take place in 2012/13 but is subject to review. £15k for ICDDT to undertake the Clune Park School feasibility study, likely to be incurred in 2012/13. £75k has been allocated to Clune Park Resource Centre and spend is expected to be incurred in 2013/15 after a review into the future of the former Clune Park School. £3k of legal expenses spend projected to be incurred in 2012/13 for the transfer of land currently held by RCH to Inverclyde Council to facilitate a lease of land to Greenock Central Residents Action Group.
Asset Management Plan - Office Rationalisation	Andrew Gerrard	1,306	800	2,106	169	545	1,561	The Office Rationalisation report was approved by the P&R committee on the 21st September 2010. The spend profile of the earmarked reserve is monitored and reported to Committee. The Customer Centre is now complete and open. The conversion of the business store to a library was completed in March 2012. The library has now relocated. The Design work for the Central Library Offices is being progressed and will be on site in November. Design work for Wallace Place offices is being progressed. Various minor alterations to Greenock Municipal buildings are being progressed. Committee approval received for refurbishment of Banking Hall as open plan offices. Registrars have moved to the Greenock Municipal buildings with public access via the Customer Centre
Asset Management Plan - Replacement Depot	Andrew Gerrard	345	500	845	0	137	708	The Depot Rationalisation report was approved by the P&R committee on the 8th February 2011 and a further report presented to the Environment and Regeneration Committee on 7th June 2012. The MRF building at Ingleston Park has now been purchased. Design works for Pottery St and the Kim Drive Depot/Civic Amenity site refurbishment are progressing. The Salt Barn is on site.

EARMARKED RESERVES POSITION STATEMENT
COMMITTEE: Regeneration & Environment

<u>Project</u>	<u>Lead Officer/ Responsible Manager</u>	<u>cif Funding 2011/12</u> £000	<u>New Funding 2012/13</u> £000	<u>Total Funding 2012/13</u> £000	<u>Actual To Period 3 2012/13</u> £000	<u>Projected Spend 2012/13</u> £000	<u>Amount to be Earmarked for 2013/14 & Beyond</u> £000	<u>Lead Officer Update.</u>
Support for Community Facilities	Aubrey Fawcett	946	0	946	37	219	727	Spend of £173k was agreed at the Regeneration Committee on 1st September 2011. This expenditure is made up of grants to 9 organisations of which £104k was disbursed in 2011/12 and the balance of £69k will be spent in 2012/13. £200k was approved to be spent on Wellington Community Facility, consultation is ongoing with the Community and £50k of this £200k is envisaged to be expended on fees in 2012/13 with the balance being spent in 2013/14. Additional £350k was approved to be spent on Inverkip Community Facility, up to £50k will be expended in 2012/13 with the remainder being spent in 2013/14. £100k has been approved for spend on Gibsthill Community Facility, project progressed by GRA. Up to £50k is expected to be spent in 2012/13 and remaining in 2013/14. Environment & Regen Committee on 30 August agreed proposals to allocate the remaining £227k, successful applications will be confirmed on 21st January with expenditure likely to be drawn down during 2013/14.
Youth Employment	Stuart Jamieson	450	600	1,050	0	350	700	Approved by Policy & Resources Committee 27/03/12. Three year programme to address youth unemployment. Trainees taken onto the scheme from the middle of September onwards.
Regeneration Fund (FSF)	Stuart Jamieson	250	0	250	200	250	0	Earmarked reserve from 2011/12 slippage £200k used to keep current projects going for 12 months and £50k used to fund Financial Inclusion Pilot.
Business Support Initiative	Stuart Jamieson	0	600	600	6	250	350	Funding will be used to support 2 two year Business Development posts and improvement to shop fronts. One Post was filled in July 2012 it is anticipated that the other post will be filled after a review by the Corporate Director, Environment, Regeneration & Resources.
Birkmyre Park, Port Glasgow	Ian Moffat	0	200	200	0	200	0	Initial feasibility study has been carried out which is still under review by Service. At present full £200k is projected to be spent in 2012/13, however, this is subject to change once the review by Service is concluded.
Investment Fund for Council Owned Bowling Clubs	Andrew Gerrard	0	200	200	0	150	50	£150k projected to be spent in 2012/13 and balance in future years. Report on proposals considered by CMT. Work required at Rankin Park to be reevaluated.
Whinhill Golf Club	Ian Moffat	0	200	200	0	200	0	A schedule of works has been prepared. Service now seeking quotes. Once obtained, further consultations and agreement to be reached with interested stakeholders. At present full spend is projected.
Implementation of Green Charter	Stuart Jamieson	11	0	11	3	11	0	Reserve to be used for specific projects. Full spend projected by Service in 2012/13.
Lower Clyde River Valley Projects	Stuart Jamieson	24	0	24	0	24	0	Reserve to be used for specific projects. Full spend anticipated by year end.

EARMARKED RESERVES POSITION STATEMENT
COMMITTEE: Regeneration & Environment

Appendix 3

<u>Project</u>	<u>Lead Officer/ Responsible Manager</u>	<u>cf Funding 2011/12</u> £000	<u>New Funding 2012/13</u> £000	<u>Total Funding 2012/13</u> £000	<u>Actual To Period 3 2012/13</u> £000	<u>Projected Spend 2012/13</u> £000	<u>Amount to be Earmarked for 2013/14 & Beyond</u> £000	<u>Lead Officer Update</u>
Flooding Strategy	Robert Graham	109	0	109	24	93	16	Majority of Flooding funding is being spent on capital expenditure and is being reported through the capital programme therefore not reflected here. The remaining funding is for ongoing Legal Expenses and employment of a temporary Flooding Officer. The Flooding Officer post is funded to July 2013 for which £16k has been earmarked for 2013/14.
Roads Assessment /Feasibilities	Robert Graham	65	0	65	2	65	0	The Greenock Town Centre Parking Strategy and the Decriminalised Parking Enforcement report has been reviewed by the CMT and an all members briefing has taken place. The Service is now engaging with the Consultants to rework the business case to identify further economies.
Winter Maintenance	Robert Graham	198	416	614	8	390	224	Carry forward funding is in addition to the Roads Services Winter Maintenance budget and is to provide additional funds should a severe winter arise.
Local Plan Preparation	Stuart Jamieson	7	16	23	0	23	0	Full spend projected by period 9.
Local Environment Improvement Fund	Ian Moffat	0	200	200	0	200	0	Schedule of works has been prepared which is now being discussed with Community Councils. Full spend projected by year end.
Greenock Town Centre Parking Strategy	Robert Graham	0	300	300	0	0	300	Funding is for implementation of the Greenock Town Centre Parking Strategy. The revised proposals including funding has been presented to the CMT and is due to be submitted to Committee in October.
Food Waste	Ian Moffat	213	0	213	213	213	0	Zero Waste Scotland have awarded £346,000 to Inverclyde Council to roll out food waste collection services of which £133,000 spend was incurred in 2011/12. Earmarked Reserve now fully spent.
Utilities Spend to Save Fund	Andrew Gerard	270	0	270	8	75	195	Programme of minor energy and water saving works being progressed.
Landfill Tax Penalties	Ian Moffat	0	927	927	0	0	927	Spend is subject to Scottish Government deciding to levy the penalties.
Total		6,382	6,859	13,241	678	7,388	5,853	