

AGENDA ITEM NO. 2

Report To: Education & Communities Date: 21 January 2014

Committee

Report By: Head of Finance & Corporate Report No: FIN/100/13/JB/IC

Director of Education,

Communities & Organisational

Development

Contact Officer: Iain Cameron Contact No: 01475 712832

Subject: Communities 2013/14 Revenue Budget Report-

Period 7 to 31 October 2013 & Capital Report 2013/16 - Progress

1.0 PURPOSE

1.1 To advise Committee of the 2013/14 Revenue Budget position at Period 7 to 31 October 2013.

1.2 To update the Committee in respect of the status of the projects forming the Communities Capital Programme 2013/16 and to highlight the overall financial position.

2.0 SUMMARY

- 2.1 The total Communities budget for 2013/14 is £8,500,710. A further £3,203,000 brought forward as Earmarked Reserves will also be used to primarily fund Community Facilities various Housing initiatives.
- 2.2 The latest projection, excluding Earmarked Reserves, is an underspend of £7,000. This is a reduction in expenditure of £7,000 since last Committee.
- 2.3 The main variances to highlight are -
 - (a) Projected overspend of £193,000 for Waivers partially offset by a £166,000 over recovery of income for Pitch and Hall Lets.
 - (b) Projected underspend of £17,000 for Safer Communities as a result of delay in filling vacant posts.
 - (c) Projected underspend of £17,000 for Housing due to delay in filling vacancies including the secondment of an employee to the Renewal of Clune Park project.
- 2.4 Earmarked Reserves for 2013/14 total £4,078,000 of which £1,457,000 is projected to be spent in the current financial year. £736,000 of Earmarked Reserves previously reported to the Environment & Regeneration Committee have now been transferred to this Committee. To date expenditure of £229,000 (16%) has been incurred. The spend to date per profiling was expected to be £614,000 therefore slippage equates to £385,000 or 27%. The slippage relates to Support For Owners. Although the full value of work has been committed, it is expected that not all work will be invoiced until 2014/15.

2.5 The projected spend for the Communities Capital Programme 2013/16 is £11.890m of which £2.318m relates to the current Financial Year. At the end of Period 7 total spend is £0.414m or 17.9% of the projected total for 2013/14. Slippage from the original plan is £0.897m (38.7%.) The slippage relates to Scheme of Assistance (SoA.) At the present time 72% of the slippage has been committed and 100% is expected to be committed by 31 March 2014 although it is anticipated that final invoices will not be paid until 2014/15.

3.0 RECOMMENDATIONS

- 3.1 That the Committee note the current projected underspend of £7,000 for the 2013/14 Revenue Budget as at Period 7 to 31 October 2013.
- 3.2 That the Committee note the progress of the projects forming the Communities Capital Programme 2013/16.
- 3.3 That the Committee approve the virement of £120,000 to the Environment & Regeneration Committee as detailed in paragraph 6.1 and Appendix 4.

Jan Buchanan Head of Finance Albert Henderson Corporate Director Education, Communities & OD

4.0 BACKGROUND

4.1 This report advises Committee of the current position of the 2013/14 Revenue Budget to Period 7, 31 October 2013 and highlights the main issues for consideration. The report also highlights progress of the Communities Capital Programme 2013/16.

5.0 2013/14 PROJECTION

5.1 The main issues to highlight in relation to the 2013/14 Revenue Budget are :-

Sports & Leisure and Community Halls: Overspend £27,000

Expenditure has increased by £27,000 since the last Committee report as a result of an increase in waivers costs which are now projected to overspend by £193,000. This is partially offset by a projected over recovery of Lets Income of £166,000. Approximately The latest projection for Lets Income has been reduced by £30,000 to reflect the potential write-off of previous years bad debts as previously reported to Committee.

Libraries & Museum: On Budget

Employee costs are now projected to be on budget as turnover savings are now likely to be achieved. This is a reduction in expenditure of £7,000 since the last Committee.

Libraries & Museum budget has now been increased by £13,000 due to two virements from Education Services. The increased budget will be used to fund the bad debt provision for lost library books and the property costs at the Kingston Industrial Estate storage unit.

Housing: Underspend £15,000

Employee costs were previously projected to underspend by £7,000 due to the over achievement of turnover savings. The projected underspend has now increased to £15,000 due to the delay in filling a vacant Housing Policy Officer post.

Safer Communities: Underspend £19,000

Employee costs are projected to underspend by £17,000 as a result of the over recovery of turnover savings. An ASB Intervention Officer post will not be filled (saving taken early) and there are delays filling vacant Assistant Enforcement Officer and Data Analyst posts.

6.0 VIREMENTS

- 6.1 Committee are asked to approve a budget virement of £120,000 from Community Halls to the Environment & Regeneration Committee as detailed in Appendix 4. This is a transfer of budget for 7 ½ John Wood Street Port Glasgow as per item 19 of the Education & Communities Committee of 5 November 2013.
- 6.2 The two virements to Libraries & Museum from Education Services noted in paragraph 5.1 are both less than £10,000 and do not require Committee approval.

7.0 IMPLICATIONS

7.1 The current projected out-turn per Service is:

2012/13 Actual £000	Service	Approved Budget 2013/14 £000	Revised Budget 2013/14 £000	Projected Out-turn 2013/14 £000	Projected over/(under) spend £000
1,541	Libraries & Museum	1,506	1,534	1,534	0
1,825	Sports & Leisure	1,517	1,519	1,575	56
3,326	Safer Communities	3,372	3,473	3,454	(19)
701	Housing	811	772	757	(15)
458	Community Halls	890	893	864	(29)
372	Grants to Vol Orgs	381	381	381	0
8,223	Total Communities	8,477	8,572	8,565	(7)
	Earmarked Reserves	0	(72)	(72)	0
	Total Communities	8,477	8,500	8,493	(7)

See Appendix 2 for additional detail.

8.0 EARMARKED RESERVES

8.1 Appendix 3 gives a detailed breakdown of the current earmarked reserves position. Total funding is £4,078,000, including £736,000 for Community Facilities which was previously reported to the Environment & Regeneration Committee. £1,407,000 is projected to be spent in 2013/14. The remaining balance of £2,671,000 will be carried forward to 2014/15 and beyond. As at Period 7 the expenditure was £229,000 or 16% of the 2013/14 projected spend.

The spend to date per profiling was expected to be £614,000, therefore slippage equates to £385,000 or 27%. The slippage relates to Support For Owners. Although the work has been fully committed, it is expected work will not be completed and invoiced until 2014/15.

9.0 CAPITAL PROGRAMME

- 9.1 The Communities Capital Programme consists of various Housing projects under the Scheme of Assistance (SoA), a contribution to the refurbishment of the Watt Library Complex and funding for new Community Facilities. The projected spend for 2013/16 is £11.740m of which £2.318m relates to the current Financial Year as detailed in Appendix 5. There is slippage of £0.897m (38%) from the original plan. Although 72% of this work is currently committed and 100% is expected to be committed by year end, the final invoices are not expected to be paid until 2014/15. Expenditure to date at the end of Period 7 to 31 October 2013 is currently 29% of the 2013/14 projected spend.
- 9.2 Appendix 6 provides a detailed overall summary for the total Scheme of Assistance (SOA) expenditure by project category.

10.0 CONCLUSIONS

10.1 The Committee is currently reporting an underspend of £7,000 for the 2013/14 Communities Revenue Budget

11.0 EQUALITIES

11.1 There are no Equalities issues.

12.0 REPOPULATION IMPLICATIONS

12.1 There are no Repopulation implications.

13.0 CONSULTATION

13.1 The report has been jointly prepared by the Corporate Director Education, Communities & Organisational Development and the Head of Finance.

COMMUNITIES

REVENUE BUDGET MONITORING REPORT

MATERIAL VARIANCES

PERIOD 7: 1st April 2013 - 31st October 2013

Out Turn 2012/13 £000	<u>Budget</u> <u>Heading</u>	Budget 2013/14 £000	Proportion of Budget	Actual to 31-Oct-13 £000	Projection 2013/14 £000	(Under)/Over Budget £000	Percentage Over / (Under)
	Sports & Leisure	Carl And					
300	Walvers	113	66	116	199	86	74.1%
(287)	Lets Income	(187)	(109)	(115)	(217)	(30)	26.1%
	Libraries & Museum			- miles			
	None						
4	Nuine and a second				1.72	The second of	
	Safer Communities	1000		- 25		1	
2,891	Employee Costs	3,042	1,724	1,656	3,025	(17)	(1.0%
	Housing		Adl.	1	. 11/2	the state	.D. 6
234	Employee Costs	206	121	105	191	(15)	(14.3%
	Community Halls				ASSESSE		2000
192	Walvers	143	83	186	250	107	57.5%
(235)	Lets Income	(162)	(94)	(174)	(298)	(136)	78.2%
(233)	Lets income	- 102	- (04)	(11-3)	(200)		
							100
tal Materi	al Variances	Tellula telli	88, SA - 1 r -	1.	F	(5)	

COMMUNITIES

REVENUE BUDGET MONITORING REPORT

CURRENT POSITION

PERIOD 7: 1st April 2013 - 31st October 2013

2012/13 Actual £000	Subjective Heading	Approved Budget 2013/14 £000	Revised Budget 2013/14 £000	Projected Out-turn 2013/14 £000	Projected Over/(Under) Spend £000	Percentage Over/(Under)
4,321	Employee Costs	4,144	4,384	4,352	(32)	(0.7%
565	Property Costs	534	544	544	0	
1,992	Supplies & Services	1,812	1,812	1,810	(2)	(0.1%
65	Transport Costs	53	47	47	0	
177	Administration Costs	54	58	58	0	
3,142	Other Expenditure	2,523	2,385	2,578	.193	8.1%
(2,039)	Income	(643)	(658)	(824)	(166)	25.2%
8,223	TOTAL NET EXPENDITURE	8,477	8,572	8,565	(7)	(0.1%
in the	Earmarked Reserves	0:-((72)	(72)	0.0	grafint des
115	TOTAL NET EXPENDITURE excluding Earmarked Reserves	8,477	8,500	8,493	(7)	

2012/13 Actual £000	Objective Heading	Approved Budget 2013/14 £000	Revised Budget 2013/14 £000	Projected Out-turn 2013/14 £000	Projected Over/(Under) Spend £000	Percentage Over/(Under)
1,541	Libraries & Museum	1,506	1,534	1,534	0	
1,825	Sports & Leisure	1,517	1,519	1,575	56	3.7%
3,326	Safer Communities	3,372	3,473	3,454	(19)	(0.5%)
701	Housing	811	772	757	(15)	(1.9%)
458	Community Halls	890	893	864	(29)	(3.2%)
372	Grants to Vol Orgs	381	381	381	0	
8,223	TOTAL COMMUNITIES	8,477	8,572	8,565	(7)	(0.1%)
1,519	Earmarked Reserves	0	(72)	(72)	. 0	

EARMARKED RESERVES POSITION STATEMENT

COMMITTEE: Communities

Lead Officer Update		RTD Recits or CZZB, ware received from RCH in Bodzine 2010 Centerly white on invited from Bodzin Government is make payment and receive control of the CZB of the CZB of the CZB of the seasisting covers to such any great application for are assisting covers to such any great application for more cased by ICE charing meetings with RCH. Its projected spread for 1214 is a season reduced to EXDGs, with the remarker or like work and sepecial to be with the remarker or like work and sepecial to be convenient.	2013/14 harding CELSA, embraided bur Council Tax properties. A dedicated TOON of floating was approve properties. A dedicated TOON of floating was approve parties. A dedicated TOON of floating was approve that TOON of the Approve TOON of the Approve that TOON of the Approve TOON of the Approve owners) (2212). Yes to date approved note of the owners) (2212). Yes to date approved note of the Optimized on TOON of the Approve TOON of the Optimized on TOON of the Approve	O Fully spent in June 2013 per ewards made by Grants Sub Committee 12/08/13.	There has been no thanst in this acheme and as a result he entire han will be returned to the Scottish Government in April 2014.	2013/14 spand to date - ESK Chane Park, ESK Lady Chair Charged Feel East and ESK Chayland Resource Centr. Permed spand for 2013/14, £100K Charles Charles, ESM Filed Group orethe, ESK Woodmal, Marier Elde Chane Park and ESK are Cartisl Greeneck Action Coops, ETSk orfwol to the Cartisl Greeneck Action Coops, ETSk orfwol to planned approaches the Claim Park Resource Centre in 2014/13.	2012) 4 apend is data. EUD Cherpath Herrica. IDA September Montage Little Course Nitzger, EDA Parka Braching Oul, EIB Vistacians Chera. Let Parka Braching on all En leastly Princip Social Worker, Remarks of Community Frincip Social Worker, Parka Little Social Community Cheriston in Cherist Community Carte in September Good Community Carte (100a. 1191s on 1919)	This new manns was approved at Pulcy & Resources Commiss on 24 Espi 2013 and is funding for major acts and as funding for major with a finding to support more people remaining within fail own forms.	This new reserve was approved at Poley & Resources Committee on 24 Sept 2013 and is funding to expand summer playscheme provision.	
Amount to be Esmarked for 2014/15 & Beyond	£000		BRC1	•	i.			\$	8	2,571
Spend Spend 2013/14	2000	8	E.	•	•	2	E .	•	•	1.407
To Period 7	0003		R	9	0		B		0	222
To Parlod 7	CDOO	410	2	•	7	R	8		•	614
Total Funding 2013/14	CD00	E ta	3 . ,	o	F	R	125	8	8	4.078
New Funding 2013/14	E000	128	90		0	•	8	2	8	875
Funding 2012/13	6000	POR	1381		is .	Ę	929	•		3,200
Lead Officer/ Responsible Manager		John Affur	Jehn Arthur	John Arthur	John Arthur	John Arthur	John Artrur	John Arthur	John Arthur	
relact		urpert for Owners	newal of Chine Park	TVD - Flagschemes	G Empty Homes Lasn	ra Renewal Fund	upparl far Community acilles	da & Adaptions	ummer Playschemes	otal

COMMUNITIES COMMITTEE

VIREMENT REQUESTS

Budget Heading		Increase Budget	(Decrease) Budget
		E	£
Environment & Regeneration Committee Community Halls - Payments to Other Bodies	1	120,000	120,000
	_	120,000	120,00

Note

^{1 -} Virement to transfer £120,000 budget for 7 1/2 John Wood Street to Environment & Regeneration Committee per Item 19 Education & Communities Committee of 5 November 2013.

COMMUNITIES CAPITAL REPORT APPENDIX 1

COMMITTEE: EDUCATION & COMMUNITIES

		7	,									
Project Name	Est Total Cost	Actual to 31/3/13	Approved Budget 2013/14	Revised Est 2013/14	Actual to 31/10/13	Est 2014/15	Est 2015/16	Future Years	Start Date	Original Completion Date	Completion Date	Status
	0003	6000	0003	0003	0003	0003	0003		72	13		
Housing	1,1											
Supported Borrowing												1.00
Scheme of Assistance - Aids & Adaptions	001	0	100	100	100	0	0	0	4			Completed
Grant Funded												
Scheme of Assistance - Grant Funded (2012-2015)	2,390	0	940	214	0	867	606	400				Ongoing
CPCR					1.3	la.	H	72				
Aids & Adaptions EMR Scheme of Assistance Core	1299	340	360 433	360 433	167 126	433	433	0				
Total SOA Capital	4,489	340	1,833	1,107	393	1,300	1,342	400	Est Tes			
Cultural & Sports												
Supported Borrowing												
Contribution to Watt Complex Refurbishment (includes £1000k CFCR) Inverkip Community Facility & Library Fit Out (includes £900k CFCR) Community Facilities Investment Woodhall (CFCR) New Community Facility Broomhill (includes £550k CFCR)	4,000 1,801 400 1,050	79 36 0	171 264 0 50	264 0 50	0 0 0 2	1,001	500 500 400 900	3221				Ongoing Ongoing Commences 2014/15
	7,251	115	485	314	21	1,301	2,300	3,221		ø.		
Communities Total	11,740	455	2,318	1,421	414	2,601	3,642	3,621				

Inverciyde

SCHEME OF ASSISTANCE: SUMMARY

COMMITTEE: EDUCATION & COMMUNITIES

Appendix 6

		Budgat 2013/14	Proportion of Budget	Actual to 31/10/13	Projection 2013/14	(Under) / Over Budget	Percentage Over / (Under)
		0003	0003	0003	£000	<u>5000</u>	0003
Assistance To Support Independent Living							
Care & Repair (including Small Repair Service) Grant Assistance - Adaptions		246 1,140	144	308	246	(453)	0.0%
House Conditions Works							
Private Ladlord Advice	i.		0.	0	ī	00	0.0%
Implement Scheme of Assistance		2 4	1.6) 	7 4	0	0.0%
BTS Housing		85	50		85	0	%0.0
Central Heating Grants		28	16	T3	28	0 0	%0.0
RSL Owners		273	160	0	30	(273)	-100.0%
Regeneration Enabling		19		.2	19	0	%0.0
Total Scheme of Assistance		1,833	859	393	1,107	(726)	(39.6%)