
Report to: Clackmannanshire Council

Date of Meeting: 16 May 2024

Subject: Council Financial Performance 2023/24 as at December 2023

Report by: Strategic Director, Partnership & Performance

1.0 Purpose

1.1 This paper provides an update on the financial performance for the Council, as at December 2023, in respect of:

- the General Fund (GF) revenue and capital spend and the achievement of savings for the current financial year 2023/24,
- the Clackmannanshire element of the Stirling & Clackmannanshire Health and Social Care Partnership (H&SCP) revenue spend; and
- the Housing Revenue Account (HRA) revenue and capital spend, for the financial year, 2023/24.

2.0 Recommendations

2.1 Council is asked to note the report, commenting and challenging as appropriate on:

2.1.1 General Fund revenue forecasted underspend of £(0.735)m for the year to 31 March 2024;

2.1.2 the Clackmannanshire element of the Health and Social Care Partnership (H&SCP) forecasted overspend of £3.684m as at December 2023, for the year to 31 March 2024;

2.1.3 the HRA revenue forecasted underspend of £(3.996)m, £0.178m more than the budgeted underspend for the year to 31 March 2024;

2.1.4 the HRA Capital programme forecasted underspend of £(6.285)m, of which £6.265m is proposed to be carried forward;

2.1.5 the General Fund Capital Programme forecasted underspend of £(9.737)m, and proposed carry forward of £8.462m

2.1.6 progress to date in delivering the £3.814m approved savings programme, currently forecast to achieve £2.612m, 68.5%, as at 31 March 2024.

3.0 Background

3.1 This report summarises the forecasted financial position of the Council for the financial year ending 31 March 2024. This report consolidates all of the detailed financial data to provide a summary position for the Council. The report also provides detail of individual Directorate positions and their service areas within the appendices.

4.0 General Fund Revenue

4.1 As at 31 December 2023 the General Fund is forecasting an underspend for the year of £(0.735)m. This includes the devolved schools underspend of £(0.506)m which is carried forward into 2024/25 in line with the academic year.

4.2 **Appendix 1** provides the breakdown by each Directorate and centrally held Corporate Service areas along with the position for Partnerships and Sources of Funding.

4.3 The Council Summary at **Appendix 1** shows the under and overspend positions for each of the Directorates and Corporate Areas. The overall net overspend is made up as follows: People Directorate - £(0.181)m underspend, Place Directorate - £(0.243)m underspend, Partnership & Performance Directorate - £(0.132)m underspend and Transformation Directorate - £(0.005)m underspend. Corporate Services are forecasting an underspend of £(0.174)m, which includes centrally held savings achieved within the individual services.

4.4 The forecast underspend of £(0.735)m is a favourable movement of £(0.749)m from the forecast overspend as at September, reported to the Audit & Scrutiny Committee at its meeting in December 2023.

4.5 This movement is mainly within Partnership & Performance £(0.358)m, mainly due to vacancies throughout the Directorate.

4.6 **Appendices 3 to 6** provide details of individual Directorate financial performance including movement from previous outturn.

4.7 As part of the Council's earmarked reserves reported as at 31 March 2023, Covid Recovery Funds of £1.455m were held. These funds are discretionary with the purpose of funding activity related to the recovery from the COVID pandemic. Whilst most ongoing costs incurred due to COVID have been embedded into recurring costs, there are a number of areas of work that were delayed or postponed due to prioritising support for individuals and businesses during this time.

4.8 From review of the financial outturn, areas of spend linked to COVID have been identified and allocation of these funds in 2023/24 has been agreed by Chief Executive, the Directors and the Chief Finance Officer amounting to £1.184m. Of the £1.184m allocated £1.019m has been drawn down against specific spend. Along with this underspend of £0.165m and the remaining funds of £0.271m still to be allocated, the combined available funds of £0.436m will drawn down if further spend is identified.

5.0 Clackmannanshire & Stirling Health and Social Care Partnership (H&SCP)

5.1 The Clackmannanshire element of the H&SCP is forecasting an overspend of £3.684m based on financial information as at December 2023. Details of the forecast variances that make up this overspend are shown in **Appendix 7**.

5.2 A report presented to the IJB Board on 27 March 2024 indicated a projected overspend across the Partnership of £5.721m at the end of January 2024 subject to NHS Forth valley meeting financial pressures in relation to the set aside budget. This is a favourable movement of £1.387m. However, whilst the integrated budget overspend has reduced by £2.358m the set aside budget overspend has increased by £0.971m. As a consequence of the projected overspend a financial recovery plan has been developed and presented to the Integrated Joint Board (IJB) in line with the integration scheme.

5.3 Alongside the recovery actions there requires to be robust scrutiny over the financial projections to ensure these are accurate. This will also measure any reductions in spend as a result of the action plan and identify if any further recovery action is required.

6.0 General Fund Capital

6.1 For 2023/24, the approved General Fund Capital programme set out significant gross investment in Clackmannanshire amounting to £17.760m. A further £5.188m was added as a result of carry forwards from 2022/23 and £3.922m has been added to reflect additional grant income for various projects and initiatives. These additional amounts have increased the approved budget for 2023/24 to £26.870m.

6.2 Work on capital projects is being progressed however delays are still being incurred due to internal and external factors. On review of the forecasts as at December, spend is estimated to be £17.132m for the year resulting in an underspend of £(9.738)m against the approved budget. It is estimated that as a result of delays and reprioritisation, the proposed carry forward to 2024/25 will be £8.462m of which £7.891m was included in the 2024/25 Capital Budget approved at Special Council on 29th February 2024. **Appendix 10** provides detail of the forecasted expenditure to 31 March 2024 and variance against budget by project.

6.3 A summary of the projected outturn position for each of the Asset plans with main variances are shown in the table below:

Asset Management Strategy	Budget	Forecast to 31 March 2024	Forecast Over / (under) Spend	Main Variances
	£m	£m	£m	
Community Investment Strategy	11.201	4.696	(6.505)	<p>£1.007m underspend on Free School Meals Equipment (removal of grant funding), £0.180m to be carried forward to 2024/25</p> <p>£1.087m underspend on Clackmannan Regeneration to be carried forward to 2024/25</p> <p>£3.019m underspend on Wellbeing Hub and resourcing to be carried forward to 2024/25</p> <p>£0.403m underspend on City Deal Resourcing due to reprioritisation of projects</p> <p>£0.370m underspend on Innovation Hub delivery to be carried forward to 2024/25</p> <p>£0.245m underspend on Town Centre Regeneration to be carried forward to 2024/25</p> <p>£0.086m overspend on Dumyat Visitor Hub</p> <p>£0.093m underspend on Clackmannan CAP to be carried forward to 2024/25</p> <p>£0.055m overspend on Park Primary</p>
Property	4.562	2.463	(2.099)	<p>£0.136m underspend on Alloa Leisure Bowl Demolition as costs less than expected.</p> <p>£0.270m underspend on resourcing due to vacant posts, £0.040m to be carried forward to 2024/25</p> <p>£0.625m underspend Cemetery Walls Upgrade to be carried forward to 2024/25</p> <p>£0.639m underspend on Learning Estate Option appraisals and contingency to be carried forward to 2024/25</p>
Roads	4.837	4.868	0.031	<p>£0.209m overspend on Carriageways</p> <p>£0.050m underspend on Flood Prevention, £0.030m to be carried forward to 2024/25</p> <p>£0.035m underspend on Community Bus Fund to be carried forward to 2024/25</p>

Land	1.368	0.867	(0.502)	<p>£0.077m underspend on Polmaise Waste Transfer Station to be carried forward to 2024/25</p> <p>£0.035m underspend on Gartmorn Dam Country Park to be carried forward to 2024/25</p> <p>£0.270m underspend on Clackmannan Tolbooth to be carried forward to 2024/25</p> <p>£0.036m underspend on Renewable Energy Projects to be carried forward to 2024/25</p>
Fleet	0.733	0.733	0	Outturn expected on budget
IT	3.678	3.187	(0.491)	<p>£0.661m overspend on IT Infrastructure due to urgent works on Improving ICT Security to be offset through Capital receipts or in year underspend as previously approved.</p> <p>£0.781m underspend on Digital Transformation of which £0.492m to be carried forward to 2024/25</p> <p>£0.128m overspend on new telephony equipment.</p> <p>£0.199m underspend on Analogue to Digital to be carried forward to 2024/25.</p>
Place Based Investment	0.491	0.320	(0.171)	Underspend on grant funding to be carried forward into 2024/25.
Gross Capital Expenditure	26.870	17.134	(9.737)	
Allocation of Capital Funding	(10.259)	(10.259)	-	Funding is allocated to projects as it is spent. Any funding that is not utilised in full will be carried forward to 2024/25, where grant conditions allow, or repaid.
Net Capital Programme	16.611	6.875	(9.737)	

7.0 Delivery of 2023/24 Approved Savings

7.1 At its budget meeting in March 2023, Council approved savings of £3.814m for the financial year 2023/24. The table below shows the split of these savings across Directorates and the forecasted achievement of those savings by 31 March 2024.

General Services Revenue Budget 2023/24 - Progress of Approved Savings by Directorate

Directorate	Total Approved Savings £000	Achieved £000	At Risk £000	Unachievable £000
People	2,019	1,660	320	38
Place	1,254	720	-	535
Partnership & Performance	541	232	309	-
Total Approved Savings	3,814	2612	629	573
		68.5%	16.5%	15%

7.2 The above table indicates that 68.5% of savings are likely to be achieved, with 16.5% forecast to be at risk and 15% unachievable in 2023/24. Detail of individual savings within each directorate is provided in **Appendix 2**.

8.0 Housing Revenue Account (HRA)

Revenue

- 8.1 The HRA forecasted surplus as at 31 December is £(3.996)m, which is £0.178m more than the revised budgeted surplus of £(3.818)m. **Appendix 8** provides a summary of the variances.

Capital

- 8.2 The HRA Capital Programme for 2023/24 is £17.096m. This includes the addition of £0.530m carry forward of underspend from the 2022/23 Budget and an additional £1.305m of budget for the Westhaugh new site project, agreed at Council on the 18th May 2023. **Appendix 9** provides the detail for all the projects along with comments on their progress.
- 8.3 The forecast net expenditure at the year end is £10.811m this is £(6.285)m less than budget with a proposed carryforward to 2024/25 of balance.
- 8.4 The new build development in Clackmannan is flagged as being at risk of not delivering all the budget spend this year with c£0.090m spend to date. The consequence of this would be that any underspend would be required to be carried forward to 2024/25 to complete the project.
- 8.5 Westhaugh Travelling Site is now forecasting a potential underspend of £(2.974)m with c£0.300m spent to date, any underspend will be required to be carried forward.

9.0 Conclusions

- 9.1 General Fund Revenue Services are forecasting an underspend of £(0.735)m for the year to 31 March 2024;
- 9.2 The Clackmannanshire element of the H&SCP is forecasting to overspend £3.684m as at 31 December 2023 for the year to 31 March 2024.
- 9.3 The HRA revenue is forecast to achieve a surplus of £(3.996)m a surplus over budget for the year of £0.178m to 31 March 2024.
- 9.4 The HRA Capital programme is forecast to underspend by £(6.285)m for the year to 31 March 2024.
- 9.5 The General Fund Capital programme is forecast to underspend by £(9.738)m.
- 9.6 Of the £3.814m approved savings programme, £2.612m (69%) are forecast to be achieved by 31 March 2024.

10.0 Sustainability Implications

10.1 There are no direct environmental sustainability implications arising from this report.

11.0 Resource Implications

11.1 *Financial Details*

11.2 The full financial implications of the recommendations are set out in the report. This includes a reference to full life cycle costs where appropriate. Yes

11.3 Finance has been consulted and has agreed the financial implications as set out in the report. Yes

11.4 *Staffing*

11.5 There are no direct staffing implications arising from this report.

12.0 Exempt Reports

12.1 Is this report exempt? Yes (please detail the reasons for exemption below) No

13.0 Declarations

The recommendations contained within this report support or implement our Corporate Priorities and Council Policies.

(1) **Our Priorities** (Please double click on the check box)

Clackmannanshire will be attractive to businesses & people and ensure fair opportunities for all

Our families; children and young people will have the best possible start in life

Women and girls will be confident and aspirational, and achieve their full potential

Our communities will be resilient and empowered so that they can thrive and flourish

(2) Council Policies (Please detail)

14.0 Equalities Impact

14.1 Have you undertaken the required equalities impact assessment to ensure that no groups are adversely affected by the recommendations?

Yes No

15.0 Legality

15.1 It has been confirmed that in adopting the recommendations contained in this report, the Council is acting within its legal powers. Yes

16.0 Appendices

16.1 Please list any appendices attached to this report. If there are no appendices, please state "none".

Appendix 1 – Draft Council Summary at 31 December 2023

Appendix 2 – Summary Savings by Directorate at 31 December 2023

Appendix 3 – People Variances at 31 December 2023

Appendix 4 – Place Variances at 31 December 2023

Appendix 5 – P&P Variances at 31 December 2023

Appendix 6 – Corporate Variances at 31 December 2023

Appendix 7 – HSCP Variances at 31 December 2023

Appendix 8 – HRA Revenue Variances at 31 December 2023

Appendix 9 – HRA Capital Forecast as at 31 December 2023

Appendix 10 – General Fund Capital Forecast as at 31 December 2023

17.0 Background Papers


17.1 Have you used other documents to compile your report? (All documents must be kept available by the author for public inspection for four years from the date of meeting at which the report is considered)

Yes (please list the documents below) No

Author(s)

NAME	DESIGNATION	TEL NO / EXTENSION
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Approved by

NAME	DESIGNATION	SIGNATURE
Chris Alliston	Strategic Director, Partnership & Performance	

	Annual Budget 24GLBR £'000	Forecast to March 2024 £'000	Variance Forecast to Budget £'000	Previous reported Variance At Sept 2023 £'000	Variance Movement Sept to Dec 2023 £'000
Directorate					
People	81,459	81,278	(181)	(41)	(140)
Place	35,245	35,001	(243)	(112)	(132)
Partnership & Performance	11,760	11,628	(132)	226	(358)
Transformation	134	129	(5)	(19)	14
Directorate Expenditure	128,597	128,036	(561)	54	(615)
Corporate					
Corporate Centrally Held	291	280	(11)	(4)	(7)
Corporate Services	(1,026)	(779)	247	374	(127)
Misc Services - Non Distributed Costs	1,100	1,100	0	0	0
	365	601	236	369	(134)
	128,963	128,637	(325)	424	(749)
less allocated to non general fund	(1,305)	(1,311)	(6)	(6)	0
	127,658	127,326	(331)	418	(749)
Add Requisitions from Joint Boards					
Central Scotland Valuation Joint Board	462	462	0	0	0
Corporate Expenditure	128,120	127,789	(331)	418	(749)
Add/Deduct					
Interest on Revenue Balances	(205)	(405)	(200)	(200)	0
Loans Fund Contribution	5,792	5,588	(204)	(204)	0
Contribution to Bad Debt Provision	100	100	0	0	0
Total Expenditure	133,807	133,072	(735)	14	(749)
Sources of Funding					
General Revenue Funding/Non-Domestic Rates	(124,341)	(124,341)	0	0	0
Council Tax	(25,547)	(25,547)	0	0	0
Council Tax Reduction Scheme	0	0	0	0	0
Contribution from Reserves	(2,318)	(2,318)	0	0	0
Capital Stimulus Fund	0	0	0	0	0
Application of unapplied Capital receipt	0	0	0	0	0
Contribution from Earmarked Reserves	(3,167)	(3,167)	0	0	0
Contribution from Uncommitted Reserves	(4,643)	(4,643)	0	0	0
Total Funding	(160,016)	(160,016)	0	0	0
Projected (Surplus)/Shortfall	(26,209)	(26,944)	(735)	14	(749)
Health & Social Care Partnership	26,209	29,893	3,684	3,835	(151)

Saving Reference	Directorate	Department	Responsible Officer	Description	TechOne code	Cash/ Permanent	2023/24 £	Achieved £	At Risk £	Unachieved £	Total £
P&PMGT1	P&P	Corporate	N Bridle	Hybrid Working - Reduction in Mileage	1079-1498-30104	Cash	15,000	15,000			15,000
P&PMGT8	P&P	Partnership & Transformation	C Jarvie	Capitalisation of ICT and Digital posts supporting capital plan implementation	1079-1205-30104	Cash	124,200	124,200			124,200
P&PMGT12	P&P	Finance & Revenues	L Sim	Increase in Water Agency Fee	1079-1375-50049	Permanent	40,681	40,681			40,681
P&PMGT13	P&P	All	S Crickmar	Voluntary Severance	Various	Permanent	328,179	18,997	309,182		328,179
PEMGT16	People	Education & Learning	L Sanda	CLD	1079-1278-10005	Permanent	38,133			38,133	38,133
PEMGT02	People	Education & Learning	C Bruce	Review of Devolved School Management	1274-1233-10015	Cash	400,000	400,000			400,000
PEMGT11	People	Education & Learning	L McDonald	Primary Schools Efficiency (Falling Rolls)	1274-1233-10015	Permanent	57,175	57,175			57,175
PEMGT04	People	Education & Learning	C Bruce	Capitalisation of Project Manager for Digital Technology within People for Digital Rollout	1079-1233-10005	Cash	50,155	50,155			50,155
PEMGT05	People	Education & Learning	L McDonald	ELC Centre Support	1274-1233-10015	Cash	10,481	10,481			10,481
PEMGT13	People	Care & Protection	S Robertson	Review of supported accommodation (further saving 23/24)	1079-1577-40019	Cash	63,000		63,000		63,000
PEMGT14	People	Care & Protection	S Robertson	Reduction in external foster places (further saving 2023/24)	1079-1434-40042	Cash	33,000	33,000			33,000
PEMGT01	People	Care & Protection	S Robertson	Reduction in hours, various posts	1079-1431-10005	Permanent	27,600	27,600			27,600
PEMGT12	People	Care & Protection	S Robertson	Youth Justice Mileage	1079-1440-20045	Permanent	3,971	3,971			3,971
PEMGT19	People	Care & Protection	S McDonald	CAB 2nd yr of 2022/23 saving	1080-1441-40015	Permanent	16,500	16,500			16,500
PEORED03	People	Care & Protection	S Robertson	Children Services Redesign	1079-1449-10007 5,376 1079-1006-10005 46,821 1079-1006-10006 10,300 1079-1006-10007 3,622 10791-449-10005 43,675 1079-1449-10006 9,827	Permanent	119,621	119,621			119,621
PEORED02	People	Care & Protection	S Robertson	Review of Residential Placements	1079-1473-40017	Permanent	98,500		98,500		98,500
PEMGT15	People	Support & Wellbeing	L Sanda	Leisure Bowl management fee	1061-1140-30101	Cash	300,000	300,000			300,000
PEMGT06a&b	People	Strategic Director	L Sanda	External Recharge to Regional Improvement Collaborative	1079-1555-10000 £67,000 1079-1493-50070 £14,640	Cash	81,640	81,640			81,640
PEMGT20	People	All	L Sanda	Voluntary Severance		Permanent	222,620	222,620			222,620
PLMGT13	Place	Property	A Morrison	Change in PAT Testing policy	10-D-1516-20007	Permanent	45,000	45,000			45,000
PLMGT15	Place	Property	A Morrison	Schools PPP management fee	1274-1149-40025	Cash	80,000			80,000	80,000
PLMGT14	Place	Property	A Morrison		1045-1517-10005/6/7	Permanent	77,420	77,420			77,420
PLMGT14a	Place	Property	A Morrison	Delay filling maintenance officer post	1045-1517-10094	Cash	14,340	14,340			14,340
PLMGT20	Place	All	P Leonard	Voluntary Severance	1079-1001-10093	Permanent	462,080	201,251	260,829		462,080
PLMGT1	Place	Development	E Fyvie	Trading Standards	1079-1064-40004	Cash	50,000	50,000			50,000
PLMGT2	Place	Development	E Fyvie	GIS	1079-1110-10093	Permanent	39,900	39,900			39,900
PLMGT3a	Place	Development	E Fyvie	Legacy Developer Contributions	1079-1113-10093	Cash	136,000			136,000	136,000
PLMGT10	Place	Housing	T Cain	HRA post reallocation	1079-1359-10005/6/7	Permanent	20,880	20,880			20,880
PLMGT11	Place	Housing	T Cain	Reallocation of operational costs	1079-1357-10005/6/7	Permanent	44,214	44,214			44,214
PLMGT12	Place	Housing	T Cain	Reallocation of strategic housing costs	1079-1357-10005/6/7	Permanent	5,530	5,530			5,530
PLMGT8	Place	Environment	J McDonald	Fleet - Removal of vacant posts	1045-1102-VD015 - £11,536 1045-1101-VD128 - £9,667	Permanent	21,000	21,000			21,000
PLMGT18	Place	Environment	J McDonald	Reduction in overtime within Waste service	1045-1106-10008	Permanent	5,000	5,000			5,000
Management Efficiency Savings 2023-24							3,031,820	2,046,176	476,682	514,962	3,031,820
Directorate	Department	Responsible Officer	Description	Cash/ Permanent	2022/23 £	Achieved/ Likely to be achieved £	At Risk £	Unachieved £	Total £		
PEOPO1	People	Education & Learning	C Bruce	Review of Early Learning and Childcare provision	1079-1228-30008	Permanent	483,333	324,696	158,637		483,333
PEOPO9	People	Education & Learning	C Bruce	Review of Secondary School Support Services	1274-1233-10015	Permanent	13,015	13,015			13,015
P&PPRED01	P&P	Various	Various	Review of Community Access Points	1079-1033-10094	Permanent	18,000	18,000			18,000
P&PPOL3	P&P	HR & Workforce Dev	C Allison	Reduction in Training Budget	1079-1059-10091	Permanent	15,000	15,000			15,000
PLPOL03	Place	Environment	J McDonald	Increase Charge for Brown Bin Permits	1079-1568-50011	Permanent	75,000	75,000			75,000
PLPOL10B	Place	Environment	J McDonald	New Charge to Developers for new communal bins	1045-1106-50052	Permanent	3,000			3,000	3,000
PLPOL04	Place	Environment	J McDonald	Roads Income - Increase Fees and Charges	1079-1073-50035	Permanent	5,000		5,000		5,000
PLPOL05	Place	Environment	J McDonald	Increase Burial Charges	1045-1099-50037	Permanent	10,000	10,000			10,000
PLPOL09	Place	Environment	J McDonald	Transition to Net Zero *(see appendix E Electric Vehicle Charging Policy)	1079-1067-10093	Permanent	160,000	110,000		50,000	160,000
Policy Savings 2023-24							782,348	565,711	158,637	58,000	782,348

People	2,018,744	1,660,474	320,137	38,133	2,018,744
Place	1,254,364	719,535		534,829	1,254,364
P&P	541,260	231,878	309,182		541,080
Total	3,814,168	2,611,887	629,319	572,962	3,814,168
		68.5%	16.5%	15.0%	

People	Annual Budget 2023/24	Forecast to March 2024 as at Dec 2023	Variance Forecast to Budget at Dec 2023	Previous variance at Sept 2023	Variance movement June to Sept 2023	Narrative
	£'000	£'000	£'000	£'000	£'000	
Strategic Director	(17)	71	88	84	4	Forecast overspend reflects historic restructure saving not achieved £0.085m and £0.004m staffing pay award shortfall. The movement of £0.004m is pay award funding shortfall
Support & Wellbeing						
Customer Services	662	629	(33)	(42)	9	Libraries & Customer services: - £(0.033)m underspend due to staffing vacancies £(0.039)m with shortfall in income of £0.003m and other minor non staffing overspends £0.003m. Adverse movement of £0.009m relates to staffing additional hours of £0.005m & £0.004m Service charges increase
Leisure & Sports Development	1,029	740	(289)	(261)	(28)	Sports Development: £(0.198)m underspend - Savings from discontinued programmes (Rugby Development, Multi Sports & Active Start) totalling £(0.023)m, Staff turnover/vacant posts £(0.130)m and underspend on Swimming Programs of £(0.142)m (identified as 2024/25 budget saving), offset by overspends on Sports Programs (Active communities, Holiday Sports, Sports Classes) totalling £0.078m, Ski-ing £0.019m overspend mainly in relation to one off purchase of equipment. Leisure: £(0.091)m underspend - Staff turnover and vacancies underspend £(0.084)m, Supplies and Services (£0.006m) various small underspends, £(0.054)m underspend in Well being Hub operating costs not required, partially offset by Income shortfall £0.031m mainly in halls & Community Centres Internal hires and £0.022m pay award funding shortfall. The movement of £(0.028)m relates to Sports Development swimming programs £(0.026)m now completed for financial year, further staff turnover / vacancies totalling £(0.024)m and pay award funding shortfall £0.022m.
Total Support & Wellbeing	1,691	1,369	(322)	(303)	(19)	
Education & Learning						
Devolved Schools	36,126	35,620	(506)	(378)	(128)	Devolved Schools are forecasting an underspend of £(0.506)m. This consists of £(0.532)m underspend within Primary schools - staffing turnover and vacant posts £(0.540)m and a minor over spend on per capita budgets of £0.008m. A forecast overspend of £0.016m within Secondary schools consists of staffing £(0.145)m vacant posts & turnover and per capita £0.161m overspend. ASN is forecasting an overspend of £0.010m - consisting of an underspend in staffing (£0.064m) offset by overspends on per capita £0.043m and external placement income shortfall £0.031m. Any underspend in Devolved budgets is carried forward at year end into DSM earmarked reserves and is available for use in the next financial year. The movement of (£0.128m) relates to further staff turnover (£0.096m), staffing recharge to Refugee Programs (£0.106m) partially offset by an increase in per capita spend of £0.074m.
Early Years	10,115	10,462	347	510	(163)	Early Years are forecasting an overspend of £0.347m. Kidzone out of school care £0.017m overspend due to shortfall in income, a review of fees ongoing to rectify. Mainstream Nursery provision including 1140hrs expansion is currently forecasting an overspend of £0.330m of which £0.461m relates to inflationary pressures on 1140 hrs cash limited (Grant) budget, Nursery meals 10% increase £0.040m, Catering, Cleaning & Janitorial staff recharges 6% pay inflation £0.021m and Early Years staffing 1140 hrs, increments and pay awards £0.400m, this is partly mitigated by the draw down of remaining DSM earmarked reserve of £(0.173)m and £(0.095)m which was held centrally within Corporate to partially offset 23/24 pay inflation. There is an estimated shortfall in 2023/24 saving "Review of Operating Models" of £0.159m, Supply costs £0.039m, Fee Income surplus £(0.033)m, staff turnover Teachers & Central Team £(0.045)m and various non staffing £0.017m. The Movement of (£0.163m) consists of further pay inflation on 1140 hrs funded staff £0.015m, an improvement in "review of Operating Models ELC" saving due to staffing reduction in Early Years Nursery settings (£0.159)m, further fee income £(0.010)m, staff turnover in Central & Teachers teams £(0.006)m, further Supply costs £0.024, staff recharges to EAC £(0.015)m and various other minor movements totalling £(0.012)m

People	Annual Budget 2023/24	Forecast to March 2024 as at Dec 2023	Variance Forecast to Budget at Dec 2023	Previous variance at Sept 2023	Variance movement June to Sept 2023	Narrative
	£'000	£'000	£'000	£'000	£'000	
ASN Non Devolved	7,320	7,493	173	187	(14)	ASN Non Devolved is forecasting an overspend of £0.173m. Accessibility Strategy £0.026m overspend (demand led), Pupil transport costs are overspent by £0.066m due to increased demand and additional school days this financial year, Travel Escorts £0.041m overspent as demand continues to increase, Other staffing is forecast as £0.046m overspent, Learning Assistants have a minor underspend of (£0.017)m and other minor variances totalling £0.011m. The movement of (£0.014)m consists of further staff turnover (£0.024)m, Insurance costs previously forecast on budget £0.005m and minor others £0.005m
Primary Non Devolved	1,829	2,008	179	(214)	393	Primary Non Devolved is currently forecasting an over spend of £0.179m. Within the Core Primary Non Devolved areas a £(0.126)m underspend is made up from staff turnover / vacancies £(0.118)m, Teachers Supply £(0.140)m, Bus contracts £(0.022)m, offset by; £0.140m non staffing (Parent Pay fees £0.005m, Cleaning £0.030m, Seemis £0.067m, equipment & property works £0.038m), FSM holiday payments (Strike Days) £0.010m and other non staffing £0.004m. Within Teachers flexibility an overspend of £0.305m reflects various movement in reserves to other Educ & Learning areas of £0.026m and SS Pay award funding shortfall of £0.279m The movement of £0.393m is staff turnover (£0.014)m, reduction in forecast for Teachers Supply Costs (£0.053)m and £0.004m Insurance costs previously forecast on budget, within flexibility overspend of £0.456m relates to incorrect Sept assumption on outstanding funding £0.163m, £0.014m movement in reserves and £0.279m SS Pay award shortfall.
Secondary Non Devolved	1,991	2,020	29	(15)	44	Secondary Non Devolved is reporting an overspend of £0.029m. Unachievable Income on Parents contribution to travel as no longer chargeable £0.009m, Gaelic (Pupil Transport) £0.010m, staff vacancy £(0.029)m, Teachers Supply costs overspend £0.011m, Music tuition £0.037m overspend, school transport underspend of (£0.012)m and various others totaling £0.003m. The movement of £0.044m relates to Teachers Supply costs £0.030m due continuing high level of cover, a decrease in School Transport (£0.014)m reduction in contract, Insurance costs previously forecast on budget £0.006m, Music tuition £0.039m over spend as expected funding for Academic Year 23-24 not valid, STEM funding (£0.010)m and various minor adjustments totaling (£0.007m)
Pupil Equity Funding	2,451	2,451	0	0	0	Pupil Equity Funding (PEF) is allocated on an Academic Year basis and any underspend is carried forward with the requirement that it is fully spent by July of the following year.
Business Management	783	750	(33)	(9)	(24)	Business Management is reporting an underspend of £(0.033)m, historic saving Head Of Education - post re-instated £0.052m, offset by vacant post £(0.040)m, staff turnover (£0.016)m, EMA admin fee surplus £(0.009)m, EAC staffing recharge £(0.020m). The movement of £(0.024)m relates to staffing recharge to Early Adopters Community Project £(0.020)m, staff turnover £(0.008m) and various other non staffing £0.004m
Other Areas	1,032	1,041	9	20	(11)	In other areas , School Crossing Patrols Officers £(0.017)m underspend, Youth and Adult Services £0.026m overspend combines to a net overspend of £0.009m being staffing vacancies and turnover £(0.017)m in SCPO's, and £0.024m staffing overspend in Community Learning & Development (CLD) due to slippage around CLD ongoing restructure. The movement of £(0.011m) relates to CLD refugee program funding (£0.034m) less other staffing £0.005m PEF funding ended and £0.018m in Psychology Service reporting on budget as underspend carried forward (MH Programs)
Education & Learning Total	61,647	61,845	198	101	97	
Care & Protection						
Children's Commissioned Services	760	760	0	0	0	Forecast on budget

People	Annual Budget 2023/24	Forecast to March 2024 as at Dec 2023	Variance Forecast to Budget at Dec 2023	Previous variance at Sept 2023	Variance movement June to Sept 2023	Narrative
	£'000	£'000	£'000	£'000	£'000	
Corporate Parenting	7,042	7,039	(3)	163	(166)	<p>Overall forecasting a saving for the year of £(0.0003)m £(0.325)m in Fostering and Adoption Payments. The underspend has arisen mainly as a result of significant reduction in external fostering costs. The average external fostering placement costs around £0.050m per annum and there is a net reduction of 6 in placements across the financial year. There is also income of around £(0.080m) expected from Home Office to support young people through Unaccompanied Asylum Seekers funding. The impact of these favourable outcomes are reduced by an increase in the cost of adoption payments, with 8 additional young people placed with potential adopters. £(0.112)m in general legal and professional fees, £(0.113)m in Kinship and Residence Order Payments. Partially offset by overspends in: £0. 310m in permanent adoption costs. These are one-off payments made to the agent (normally other Councils) where an agreement has been reached for the permanent adoption of a child in Clacks' care. The fee paid is stipulated by Scottish Government (£0.035m for 1 child, £0.059m for 2 children) and covers all the legal costs associated with permanent adoption. The cost reflects that 9 Clacks children have been adopted permanently in current financial year with possibility of 1 other by end of March 2024. There is no budget for this, thus the very high overspend but with a corresponding underspend in fostering costs. £ 0.124m overspend in employee costs, primarily in Woodside Childrens Unit £0.083m, Throughcare Aftercare £ 0.015m, all other areas £0.026m £ 0.113m in Throughcare Aftercare payments to Individuals including care leavers grant and weekly payments to service users £0.064m, Payments to Other Agencies, such Housing Associations etc for young people £0.037m, payments to Council Housing for rent £0.010m, Others £0.001m. Movement of £(0.166)m relates to fostering and Kinship payments £(0.102)m and Increase in income from UASC £(0.064)m</p>
Fieldwork Children And Families	1,856	1,696	(160)	8	(168)	<p>Underspends in £(0.233)m in employee costs as result of social worker vacancies £(0.221)m, covered in part by agency staff and £(0.012)m in supplies and services, Offset by overspends of £0.073m relating to: £0.037m in Third Party payments, mostly in connection with payments to Falkirk Council for costs associated with Scottish Child Interview Model (SCIM) project and £0.036m in Pupil and Client transport costs</p>
Residential Placements	3,682	3,799	117	0	117	<p>Overspend of £ 0.117m in high costs placements as a result of 3 new placements in the second half of the financial year, 2 of which include schooling costs as well as care which make up the movement</p>
Management and Support	948	999	51	(29)	80	<p>Overspends of £ 0.061m in Third Party payments such as Emergency Duty Team £0.031m, salary recharges from 2021 £0.030m and £0.010m in employee costs, partially offset by an underspend of £(0.020)m in professional services.</p>
Permanence Team	252	178	(74)	(104)	30	<p>Underspend of £(0.074m) in employee costs as a result of social worker vacancies throughout the year of £90.080, partially covered by an agency worker, partially offset by overspends of £0.003m in transport costs and £0.003m in other costs</p>
Early Interventions	1,676	1,698	22	62	(40)	<p>Overspends of £0.090m, mainly due to £0.072m overspend in payments to Third Parties by the disability team such as on Homecare, Payment to other agencies. £ 0.050m of this overspend relates to one service user. The remaining £0.018m is across other areas, primarily professional fees £ 0.012m, travel costs £0.003m, other £0.003m. Offset by underspend of £(0.068)m ; £(0.028)m underspend in staffing across the whole service £(0.028)m, £(0.040)m in income from training due to a recharge to Stirling Council of cost of Public Protection adviser and training of university students.</p>

People	Annual Budget 2023/24	Forecast to March 2024 as at Dec 2023	Variance Forecast to Budget at Dec 2023	Previous variance at Sept 2023	Variance movement June to Sept 2023	Narrative
	£'000	£'000	£'000	£'000	£'000	
Criminal Justice Service	1,617	1,555	(62)	(23)	(39)	Underspends of £(0.196)m in income comprising, covid funding of £(0.154)m and Bail Supervision fees of £(0.040)m and £(0.002)m across other areas. Offset by overspends of £0.134m : as a result of £0.011m in MAPPA, mainly costs associated with payments to the regional chairperson for which there is no budget, £0.063m in employee costs. with a temporary post created to carry out the additional workload of Bail Supervision and post covid recovery , £0.021m in payments to voluntary organisations, primarily SACRO for work associated with the STRIVE programme and £0.037m payable by Scottish Prison Service to Childrens Services as a management fee for provision of services at Glenochil Prison
Community Justice	305	269	(36)	0	(36)	Underspend of £(0.036)m relating to £(0.010)m additional income for Violence Against Women and Girls and £(0.032)m in payments to voluntary organisations offset by overspend in £0.006m in agency costs.
Total Care & Protection	18,138	17,993	(145)	77	(222)	
Directorate Total	81,459	81,278	(181)	(41)	(140)	

Place	Annual Budget 2023/24	Forecast to March 2024 as at Dec 2023	Variance Forecast to Budget at Dec 2023	Previous variance at Sep 2023	Variance movement Sept to Dec 2023	Narrative
	£'000	£'000	£'000	£'000	£'000	
Strategic Director	(62)	193	255	231	24	Directorate 2023/24 VS saving forecast to be partly achieved.
Development	2,050	2,009	(42)	53	(94)	<p>Planning and Building standards: £0.137m overspend, £0.030m movement: £0.136m overspend due to unachieved cash saving, previously outturned as achieved; £0.034m overspend and movement due to demolition of dangerous building obliged by statute, offset by following underspends; £(0.018)m underspend in staffing; £(0.015)m underspend, £(0.004)m movement various smallspends.</p> <p>Economic Development: £(0.017)m underspend, £(0.016)m movement due to staffing.</p> <p>Environmental Health: £(0.079)m underspend, £(0.025)m movement: £(0.061)m underspend, £(0.002)m movement due to staffing vacancies; £(0.011)m increased income and favourable movement due to an increase in pest control income; £(0.007)m various small underspends and £(0.012)m movement.</p> <p>Energy & Sustainability: £(0.015)m underspend and movement due to staffing turnover.</p> <p>Trading Standards: £(0.068)m underspend and movement due to a lower charge from Stirling Council for service carried out.</p>
Environment	9,688	9,290	(399)	(332)	(67)	<p>Fleet: £(0.079)m underspend, £(0.012)m movement: £(0.036)m underspend in tyres due to less wear and tear; £(0.033)m due to increased income as avoidable repairs are recharged to Services, HRA and Criminal Justice; £(0.007)m underspend and movement in general consumables; £(0.003)m various small underspends, £(0.005)m movement.</p> <p>Land: £0.102m overspend, £0.065m movement: £0.058m reduced income from external factoring as a result of decrease in demand due to increased in private contractors, £0.055m overspend and movement due to payroll; £(0.011)m underspend, £0.010 movement on various small spends.</p> <p>Roads: £0.027m overspend, £(0.058)m movement: £(0.093)m underspend, £(0.123)m movement in Winter Maintenance due to milder Winter conditions than expected; £0.086m overspend, on street lighting power due to increase in energy prices; £0.023m overspend and movement on staffing due to shortfall in pay award funding. £0.011m overspend, £0.042m movement in various small spends.</p> <p>Transportation: £(0.138)m underspend, £(0.022)m movement due to staffing vacancies.</p> <p>Waste: £(0.311)m underspend, £(0.040)m movement: £(0.118)m underspend, due to more favourable waste disposal prices as a result of the introduction of the grey bins; £(0.303)m increase in income, £(0.030)m movement from property contracts (HRA), £(0.026)m underspend and movement in staff due to a delay in filling posts; £(0.040)m additional income, £(0.033)m movement due to an increase in bulky uplifts; These are offset by the following overspends: £0.031m overspend, £0.015m movement in contractors as a result of an incident at Blackdevon and increased costs relating to new legislation regarding the disposal of upholstered items; £0.015m overspend, £0.004m movement in diesel due to increase in fuel prices; £0.030m overspend, and movement on short term vehicle hire for a hookloader vehicle due to current vehicle being unreliable; £0.046m overspend due to reduced income for small trader tipping tickets and commercial income. This has not recovered to pre covid levels; £0.026m overspend due to a previous years unachieved saving relating to opening hours; £0.028m overspend on various small spends.</p>

Place	Annual Budget 2023/24	Forecast to March 2024 as at Dec 2023	Variance Forecast to Budget at Dec 2023	Previous variance at Sep 2023	Variance movement Sept to Dec 2023	Narrative
	£'000	£'000	£'000	£'000	£'000	
Housing	578	554	(24)	(179)	155	<p>Housing & Community Safety: £(0.024)m underspend, £0.012m movement, due to staffing and secondment.</p> <p>Housing Operations: £0.054m overspend, £0.187m movement: £0.066m overspend due to unachieved funding; £(0.012)m underspend due to additional housing benefit income; Movement due to additional funding.</p> <p>Housing Services: £(0.054)m underspend, £(0.044) movement due to various small underspends and movements.</p>
Property	22,991	22,957	(34)	115	(149)	<p>Catering: £(0.090)m underspend, £(0.011)m movement: £(0.051)m underspend, £(0.011)m movement on staffing due to delay in filling vacancies; £(0.039)m underspend on food due to production of less meals (linked to reduced income).</p> <p>Building Operations: £0.063m overspend, £(0.076)m movement: £0.611m overspend, £0.180m movement due to increased electricity costs for electric vehicle charging points and school estate. There are 32 live supplies for electric charging, with 5 of these installed this year. Electricity costs have increased 41% since 2022/23; £0.035m overspend, £0.056 movement on various small costs within property administration</p> <p>£(0.184)m underspend on surplus LLP budget for Kilncraigs no longer required; £(0.399)m underspend, £(0.312)m movement on repairs and maintenance..</p> <p>Facilities: £(0.062)m underspend, £(0.035)m movement: due to delay in filling vacancies.</p> <p>Rental Income: £0.055m overspend, £(0.027)m movement due to an unachievable income budget.</p>
Directorate Total	35,245	35,001	(243)	(112)	(132)	

Partnership & Performance	Annual Budget 2023/24	Forecast to March 2024 as at Sept 2023	Variance Forecast to Budget at Dec 2023	Previous variance at Sept 2023	Variance movement Sept to Dec 2023	Narrative
	£'000	£'000	£'000	£'000	£'000	
Strategic Director - P&P	(230)	121	350	354	(4)	Strategic Director : Overspend due to historic VS saving and unrealised VS savings in year.
Finance & Revenues	4,583	4,422	(161)	(88)	(73)	Finance : Underspend £(0.161)m, movement £(0.073)m: £(0.202)m underspend, £(0.075)m movement on Staffing costs due to vacancies; £(0.016)m underspend, £0.001m movement due to income from Procurement Rebates; £(0.006)m underspend on Publications; partially offset by £0.038m overspend on Professional Fees for Finance system support; £0.006m overspend on recruitment fee; £0.022m overspend for procurement contract advice; £(0.003)m underspend, £0.001m on various small overspends.
HR & Workforce Development	1,867	1,887	19	(12)	31	HR & Payroll : Overspend £0.019m, movement £0.031m: £(0.042)m underspend on staff costs due to vacancies; £(0.004)m underspend on postages; £0.033m overspend on apprenticeship levy; £0.022m overspend, £0.026m movement on contractor spend for WOW, H&S testing equipment and PVG scheme; £0.011m overspend on legal fees for settlement costs; £(0.001)m overspend, £0.005m movement on small spend.
Legal & Governance	1,623	1,531	(92)	(19)	(73)	Elections : £(0.028)m underspend, due to reduction to forecasted election costs with no electoral activities. Registrars : £0.010m overspend, £0.002m movement due to unachieved and movement on income. Members services : £(0.012)m underspend due to staffing Legal and Democracy : £(0.061)m underspend, £(0.097)m underspend, £(0.074)m movement on staffing costs due to vacancies, partially offset by £0.036m overspend for external provision; Business Support : £(0.001)m underspend and movement due to staffing.
Partnership & Transformation	3,750	3,549	(201)	(10)	(191)	IT : £0.017m overspend, £(0.045)m movement: £(0.016)m underspend and movement on computer software and hardware purchases; £(0.041)m underspend, £(0.029)m movement due to vacancies; £0.74m overspend on telephony costs. Strategy & Performance : Underspend £(0.218)m, movement £(0.146)m: £(0.114)m underspend, £(0.109)m movement due to vacancies and pay award; £(0.020)m underspend on voluntary organisation payments; £(0.004)m and Grants and Donations underspend and movement of £(0.004)m; £(0.004)m underspend and movement on various small underspends.
Working Smarter	167	119	(48)	0	(48)	Working Smarter : £(0.048)m underspend on agency.
Directorate Total	11,760	11,628	(132)	226	(358)	

**Corporate Budgets & Sources of Funding
Variances as at 31 December 2023**

Appendix 6

Corporate	Annual Budget 2023/24	Forecast to March 2024 at Sept 2023	Variance Forecast to Budget at Dec 2023	Previous variance at Sept 2023	Variance movement Sept to Dec 2023	Narrative
	<i>£'000</i>	<i>£'000</i>	<i>£'000</i>	<i>£'000</i>	<i>£'000</i>	
Corporate Services & Centrally Held	(735)	(499)	236	369	(133)	corporate savings centrally held achieved within services - family friendly, turnover and mileage. Achievement monitored throughout year.
Misc Services - Non Distributed Costs	1,100	1,100	0	0	0	
Central Support	(1,305)	(1,311)	(6)	(6)	0	Inflationary increase on recharge to VJB
Central Scotland Valuation Joint Board	462	462	0	0	0	
Interest on Revenue Balances	(205)	(405)	(200)	(200)	0	Higher interest rates on short term deposits
Loans Fund Contribution	5,792	5,588	(204)	(204)	0	Based on actual borrowing less than expected in line with underspend on capital programme.
Contribution to Bad Debt Provision	100	100	0	0	0	
Total expenditure	5,209	5,035	(174)	(41)	(133)	
Sources of Funding	(160,016)	(160,016)	0	0	0	
Total	(154,807)	(154,981)	(174)	(41)	(133)	

HSCP	Annual Budget 2023/24	Forecast to March 2024	Variance Forecast to Budget at December 2023	Previous Variance at September 2023	Variance Movement September to December 2023	Narrative
Employees						
Employee Expenditure	9,788	9,727	(60)	(158)	98	Budget provides for a 2% pay award compared to actual costs of 6%. Underspends across Disability Day Care £(0.129)m, Assessment and Care Management £(0.31)m, Rapid £(0.023)m and Business Support & Management £(0.036)m. Equivalent to approx. 6 FTE vacant posts across the service. This position is offset by overspends across Residential Care and Respite of £0.159m as a result of staff absence and the use of agency staff. The adverse movement is the result of recruitment and the full impact of the pay award.
Employees Total	9,788	9,727	(60)	(158)	98	
Long Term Care						
Nursing Homes	10,288	11,600	1,312	1,257	55	The budget provides for approx. 208 places compared to the current number of 240; an increase of 14 since the start of the year. The average weekly cost has grown by £68/week as a result of rate increases, representing a cost pressure of £0.800m. These pressures have been partly offset by an additional budget allocation, The movement results from 3 additional placements.
Residential Homes	2,966	3,408	442	588	(146)	The budget provides for approximately 40 places whilst current numbers are stable at 43. The average weekly rate has increased by £52/week resulting in an additional cost pressure of £0.124m. These pressures have been offset by additional budget allocation, resulting in a revised forecast outturn variance of £0.588m. Although the number of placements is low, the costs of individual placements can be high, 25 of the placements cost more than £1,300 per week. The forecast is therefore subject to volatility and associated risk. The movement is due to a reduction in the number of placements by 3.
Long Term Care Total	13,254	15,008	1,754	1,845	(91)	
Community Based Care						
Care at Home	12,880	14,961	2,082	2,318	(236)	The budget provides for approximately 12,800 hours of care per week compared to commitments of 15,500/week, an increase of 600 hours since the start of the year. The average hourly rate has increased by £1.20/hour amounting to a cost pressure of approximately £0.900m. There is a recurring full year budget pressure of £3.1m. The favourable movement is the result of a reduction in planned hours by 300 hours per week, mainly within Learning Disability but affecting all clients groups. Forecasts are subject to volatility, especially over the winter period.
Day Care	211	314	104	90	14	This budget support day care for approx. 27 service users. The adverse movement reflects changes within packages of care.
Direct Payments	1,239	1,644	404	334	70	The service continues to see growth in Direct Payments with committed costs growing by £0.432m since the start of the year, with much of this being within Learning Disability where numbers have increased by 10, highlighting the volatility in demand across the service. The movement since September results from adjustments to existing payments as well as 3 new payments
Housing Aids and Adaptations	159	159	0	0	0	Payments are projected to be on budget
Housing with Care	58	69	11	11	0	No movement
Respite	61	68	8	28	(20)	Forecasts based on current known commitments for respite. The favourable movement follows the re-alignment of budgets and expenditure.
Community Based Care Total	14,608	17,216	2,608	2,780	(172)	
Other Third Party Payments						
Voluntary Organisations	651	591	(60)	(195)	135	Underspend forecast as final allocation of funding still to be agreed in line with Strategic Commissioning Plan. The adverse movement reflects the re-alignment of budgets across Third party Payments.
Misc. Third Party Payments	328	156	(172)	(70)	(101)	This budget covers payments to other Local Authorities and NHS. The favourable movement reflects the re-alignment of budgets and latest cost projections.
Other Third Party Payments Total	978	747	(232)	(266)	34	
General Supplies						
Premises Expenditure	12	89	77	72	5	Increasing expenditure on cleaning materials due to maintaining additional control measures and rent.
Supplies and Services	405	418	13	0	13	This budget covers a range of equipment and operational materials. The movement follows a updated forecast for insurance costs.
Transport Expenditure	48	58	10	8	2	Staff travel costs have increased following the expansion of the Rapid/Reablement service.
General Supplies Total	465	565	100	79	21	
Income						
Income	(5,168)	(4,950)	217	259	(42)	Client income is forecast to be lower than budget due to a fall in contributions for non personal care and reduced occupancy at Menstrie House. This position has been updated resulting in a positive movement of £(0.042)m since September.
Resource Transfer (Health)	(7,715)	(8,419)	(704)	(704)	0	Forecast includes allocation of Covid Reserve funds of £0.646m for 2023/24 only to fund; Menstrie House £0.337m. IT equipment £0.028m, Reviews backlog £0.120m and Long Term Care growth £0.161m.
Income Total	(12,883)	(13,370)	(487)	(446)	(42)	
Total	26,209	29,893	3,684	3,835	(151)	

Housing Revenue Account	Annual Budget 2023/24 £'000	Forecast at Dec 2023 £'000	Variance Forecast to Budget at Dec 2023 £'000	Previous variance at September 2023 £'000	Variance movement Sept to Dec £'000	Narrative
Employee expenditure	9,459	9,083	(376)	(312)	64	Employee costs are forecast to underspend by £(0.376)m driven by: £(0.200)m continued support to the General Fund by Property; £(0.176)m underspend on staffing costs due to vacancies in Housing Tenancy Options Team; £0.057m overspend relating to overtime. The volume of overtime is expected to come down in the coming months in line with recruitment within the Housing team.
Premises expenditure	2,612	1,964	(648)	41	689	Forecast underspend by £(0.648)m mainly attributable to £(0.720)m of expenditure in relation to voids not being spent to date, this is offset by £0.072m overspend in Rates and Council tax
Transport expenditure	420	467	47	22	(25)	Forecast overspend of £0.047m driven by increase in costs of running fleet, mainly on maintenance and fuel price increases. A review of the number of vehicles required is ongoing.
Supplies and Services	3,045	2,956	(89)	(246)	(157)	Forecast underspend of £(0.089)m small variances. £(0.082m) of professional spend at budget removed in forecast along with a reduction in equipment spend of (£0.035) offset by Overspend in other areas such as material spend, mobile phones and maintenance contracts.
Third Party Payments	1,891	3,339	1,448	1,040	(408)	Forecast to overspend by £1.448m driven by: £1.200m relating to payments to subcontractors, these payments are made on behalf of capital spend which is then recharged to the capital projects. This is offset by £1.200m increase in income as a result of the recharge internally which nets off the additional spend not previously outturned.
Support Services	1,204	1,204	0	0	0	
Capital financing costs	1,681	1,681	(0)	0	0	
Total Gross Expenditure	20,312	20,694	382	545	163	
Income	(24,130)	(24,690)	(560)	(28)	(532)	Favourable variance (£0.560m) due to increase in internal recharges this is offset by £1.44m increase in sub contractor spend within Third Party Payments.
Total Net Expenditure	(3,818)	(3,996)	(178)	517	(369)	

Period to December 2023

	Project Code	Additional c/fwd	Approved Capital Programme 23-24	Total Budget Including Carry Forward	Virements	23-24 Budget Expenditure	Forecast as at 18th Jan 24 AB-GW	actual as 18-01	Forecast to Budget Variance	Comment	C/F to 2024-25
SCOTTISH HOUSING QUALITY STANDARD											
TACKLING SERIOUS DISREPAIR PRIMARY BUILDING ELEMENTS											
Structural Works											
Structural Upgrades	10192		180,000	180,000		180,000	180,000	63,492	0	Will spend out. Sufficient works ongoing	
Asbestos Testing for Council Houses	10071		20,000	20,000		20,000	20,000	13,026	0	Will spend out. Sufficient works ongoing	
Asbestos Removal Works for Council Houses	10072		50,000	50,000		50,000	50,000	39,783	0	Will spend out. Sufficient works ongoing	
Structural Works		0	250,000	250,000	0	250,000	250,000	116,301	0		
SECONDARY BUILDING ELEMENTS											
Damp/Rot											
Damp & Rot Works	10195		120,000	120,000		120,000	120,000	141,976	0	Overspend to be charged to Repairs	
Damp/Rot		0	120,000	120,000	0	120,000	120,000	141,976	0		
Roofs / Rainwater / External Walls											
Roof & Render Upgrading Works	10273		1,500,000	1,500,000		1,500,000	1,500,000	165,842	0	Works ongoing. Projected spend £1,500,000.00 - £100k already in system for payment	
Roofs / Rainwater / External Walls		0	1,500,000	1,500,000	0	1,500,000	1,500,000	165,842	0		
Windows & Doors											
Window Replacement	10247		2,000,000	2,000,000	175,000	2,175,000	2,175,000	2,137,698	0	Overspend will need to be funded- there was no carry forward as spent in 22/23- vired from £100k environmental 10090, £75k 10158	
External Door Replacement	10274		50,000	50,000		50,000	50,000	0	0	Will spend out. Sufficient works ongoing	
Windows		0	2,050,000	2,050,000	175,000	2,225,000	2,225,000	2,137,698	0		
		0	3,670,000	3,670,000	175,000	3,845,000	3,845,000	2,445,516	0		
ENERGY EFFICIENCY											
Central Heating - Design and Installation	10263		650,000	650,000		650,000	650,000	625,111	0	Will spend out. Sufficient works ongoing	
Renewable Central Heating Systems	10232		60,000	60,000		60,000	60,000	40,644	0	Work complete- Everwarm	
Energy Performance Certificates Programm	10233		50,000	50,000		50,000	50,000	50,000	0		0
Internal Wall Insulation	10249		50,000	50,000		50,000	30,000	50,000	(20,000)	Work complete	
Full/Efficient Central Heating		0	810,000	810,000	0	810,000	790,000	765,755	(20,000)		
MODERN FACILITIES & SERVICES											
Kitchen Renewal											
Kitchen Replacement	10158		1,250,000	1,250,000	(75,000)	1,175,000	660,000	518,400	(515,000)	AB update 05-01-24- £515K Cwfd required - this the sum remaining after virement of £75k and spend to 31st Dec of £659,204	(515,000)
Kitchen Renewal		0	1,250,000	1,250,000	(75,000)	1,175,000	660,000	518,400	(515,000)		(515,000)
Bathrooms											
Bathroom Replacements	10141		50,000	50,000		50,000	50,000	0	0	Will spend out. Sufficient works ongoing	
Bathrooms		0	50,000	50,000	0	50,000	50,000	0	0		
		0	1,300,000	1,300,000	(75,000)	1,225,000	710,000	518,400	(515,000)		(515,000)
HEALTHY, SAFE & SECURE											
Safe Electrical systems	10265		1,500,000	1,500,000	(10,000)	1,490,000	1,490,000	1,206,556	0	Working on testing programme delayed during covid. No remedials being undertaken this year. Forecast £1,490 no carry forward	0

	Project Code	Additional c/fwd	Approved Capital Programme 23-24	Total Budget Including Carry Forward	Virements	23-24 Budget Expenditure	Forecast as at 18th Jan 24 AB-GW	actual as 18-01	Forecast to Budget Variance	Comment	C/F to 2024-25
Safe Electrical Systems		0	1,500,000	1,500,000	(10,000)	1,490,000	1,490,000	1,206,556	0		0
Communal Areas (Environmentals)											
External Works : Fencing, Gates, Paths	10090		325,000	325,000	(100,000)	225,000	180,000	24,540	(45,000)	Only £180k planned for year. Land service cannot commit to other works underspend of £45k.	(45,000)
Secure Door Entry Upgrade	10160		200,000	200,000		200,000	200,000	265,920	0	Will spend out - 10160 + 10250 are same contract	
CCTV Security	10250		100,000	100,000		100,000	100,000	see above	0	Will spend out - 10160 + 10250 are same contract	
Communal Areas (Environmentals)		0	625,000	625,000	(100,000)	525,000	480,000	290,460	(45,000)		
		0	2,125,000	2,125,000	(110,000)	2,015,000	1,970,000	1,497,016	(45,000)		0
NON-SHS ELEMENTS PARTICULAR NEEDS HOUSING (CITC)											
Conversions & Upgradings											
Conversions & Upgradings	10092		70,000	70,000	(70,000)	0	0	0	0		0
Conversions & Upgradings		0	70,000	70,000	(70,000)	0	0	0	0		
Disabled Adaptations											
Aids & Adaptations	10161		500,000	500,000	70,000	570,000	570,000	491,135	0	Will spend out - work on ground	
Disabled Adaptations		0	500,000	500,000	70,000	570,000	570,000	491,135	0		
Environmental Improvements											
HRA Roads & Footpaths Improvements	10099		100,000	100,000		100,000	100,000	0	0	Will be nothing set against this until the final quarter of the year. Roads have 3 jobs which should come in at at around 100k.	
Tenant Community Improvement Fund	10100		200,000	200,000		200,000	120,236	120,236	(79,764)	Carry forward - AB	(79,264)
Environmental Improvements		0	300,000	300,000	0	300,000	220,236	120,236	(79,764)		(79,264)
		0	870,000	870,000	0	870,000	790,236	611,371	(79,764)		(79,264)
Council New Build Housing											
Off The Shelf Purchase	10105	73,000	4,204,000	4,277,000		4,277,000	4,000,000	3,309,808	(277,000)	Contractor in place for refurbishment works.	(277,000)
Westthugh Travelling Site - Alva	10186		4,169,000	4,169,000	1,305,000	5,474,000	1,409,000	202,000	(4,065,000)	will spend November to February, with balance to be carried forward	(4,065,000)
Lochies Road Clackmannan	10248	85,000	1,948,000	2,033,000		2,033,000	0	0	(2,033,000)	Delay with Contractor. Budget still required for future.	(2,005,000)
Council New Build Housing		158,000	10,321,000	10,479,000	1,305,000	11,784,000	5,409,000	3,511,808	(6,375,000)		(6,347,000)
		158,000	10,321,000	10,479,000	1,305,000	11,784,000	5,409,000	3,511,808	(6,375,000)		(6,347,000)
OTHER											
Other Costs / HBMS											
Construction Design Management	10143		20,000	20,000	10,000	30,000	30,000	42,474	0	Overspend not related to property - housing requirement for reports for off the shelves - virement from electrical budget project 10265	
Computer Equipment - New (HBMS)	10111	372,000	372,000	744,000		744,000	0	0	(744,000)	Procurement at early stages. Planned spend for 24/25	(744,000)
Lock Up Strategy	10185		100,000	100,000		100,000	0	2,039	(100,000)	No spend 23/24	(100,000)
IT Infrastructure - Clacks IT	10188		21,000	21,000		21,000	21,000	14,131	0	Will spend out	
Demolitions	10200		150,000	150,000		150,000	5,000	5,000	(145,000)	Still early stages.pompee road Carry forward	(145,000)
Other Costs / HBMS		372,000	663,000	1,035,000	10,000	1,045,000	56,000	63,644	(989,000)		(989,000)
TOTAL CAPITAL EXPENDITURE		530,000	20,009,000	20,539,000	1,305,000	21,844,000	13,820,236	9,529,811	(8,023,764)		(7,975,264)

Capital Projects Outturn 31st Dec 2023

Appendix 10

Expenditure as at 04-04-24

Project ID	Project Manager	Project ID Description	Amended Budget £	Expenditure As at 27 Mar 2024 £	Projected Out- turn £	Projected (Under)/ Overspend £	Anticipated C/fwd to 2024/25 £
Community Investment Strategy							
10306	LHUNTER	SG EES ABS Grant 23/24	973,243	0	793,243	-180,000	0
10307	EFYVIE	UK GOV Shared Prosperity Fund UKPF	87,000	81,603	87,000	0	0
10272	N HERKES/MBOYLE	Free School Meals Equipment	1,038,000	30,905	30,905	-1,007,095	180,000
10304	MBOYLE	ISACS Sunnyside Primary	50,000	0	0	-50,000	0
10305	MBOYLE	ISACS Lochies School	25,000	2,737	25,000	0	0
10183	GSTUART	Forthbank Recycling Centre Improvements	0	0	0	0	0
10174	AMACKIE	Fitness Suite Replacement	12,000	6,555	10,107	-1,893	0
10006	AMORRISON2	Park Primary School - School Development	0	54,848	54,848	54,848	0
10017	AMORRISON2	School Estate - Tullibody South Campus	10,000	0	0	-10,000	0
10042	CJARVIE	Community Investment Grants	0	-2,500	0	0	0
10140	IMCDONALD	Village and Small Town - Alva	0	13,269	13,269	13,269	0
10149	PLEONARD	Clackmannan Regeneration	2,525,233	1,036,962	1,437,922	-1,087,311	1,087,311
10164	CJARVIE	Clackmannan CAP	93,000	0	0	-93,000	93,000
10029	AMANZIE	Street Lighting Improvements - Tillicoultry & Alva	0	0	0	0	0
10032	AMORRISON2	Alva Community Campus/Localilty Hub/Primary Sc	0	0	0	0	0
10085	IMCDONALD	Dumyat Visitor Hub	0	86,416	86,416	86,416	0
10014	AMORRISON2	Craigbank Primary School Refurbishment	0	0	0	0	0
10015	SCULLEN	Safer Routes to School	74,484	73,595	74,484	0	0
10024	AMORRISON2	Clackmannan Primary School Refurbishment/Local	0	0	0	0	0
10043	AMORRISON2	Lochies Primary School - School Development	0	0	0	0	0
10125	AMORRISON2	Banchory Primary School - School Development	16,000	0	0	-16,000	16,000
10168	AMANZIE	Forthbank Road Operational Facilities	20,000	20,000	20,000	0	0
10209	PLEONARD	City Deal RPMO	100,000	0	100,000	0	0
10213	PLEONARD	Innovation Hub Delivery	400,000	0	30,000	-370,000	370,000
10283	PLEONARD	City Region Deal	61,000	0	61,000	0	0
10296	PLEONARD	Transformation Zones - Resourcing	28,000	0	0	-28,000	0
10191	EFYVIE	Town Centre Regeneration Fund	285,332	39,852	39,852	-245,480	245,480
10290	PLEONARD	City Region Deal - Resourcing	469,000	0	65,521	-403,479	110,000
10266	EFYVIE	City Region Deal - Regional Energy Masterplan	31,358	12,019	12,019	-19,339	19,339
10251	LSANDA/RSTEWART	Wellbeing Hub - Permanant	3,300,000	1,192,637	1,476,281	-1,823,719	1,823,719
10281	LSANDA	Lochies School - New Build	1,195,000	0	0	-1,195,000	1,195,000
10254	SCRICKMAR	Capital Program Legal Resource	94,576	58,271	94,576	0	0
10292	PLEONARD	Wellbeing Hub & Lochies - Resourcing	313,000	168,128	183,656	-129,344	129,344
			11,201,226	2,875,295	4,696,099	-6,505,127	5,269,193
Fleet Asset Management Strategy							
10062	kphilliben	Vehicle Replacement	732,664	536,585	732,664	0	0
			732,664	536,585	732,664	0	0
IT Asset Management Strategy							
10041	JALLAN	Schools ICT Replacement - All Primaries	164,794	6,675	40,000	-124,794	124,794
10031	JALLAN	Schools ICT Replacement - Alva Academy	42,000	32,101	42,000	0	0
10011	JALLAN	Schools ICT Replacement - Lornshill	42,000	7,230	42,000	0	0
10000	JALLAN	Schools ICT Replacement - Alloa	41,000	22,159	41,000	0	0
10230	JALLAN	ICT Replacement (Secondary Schools)	0	0	0	0	0
10064	JALLAN	IT Infrastructure	184,953	543,634	846,370	661,417	0
10187	JALLAN	Digital Infrastructure	604,152	401,430	550,000	-54,152	0
10202	JALLAN	Digital Learning Strategy	250,000	249,940	249,940	-60	0
10210	JALLAN	Homeworking	100,000	98,688	98,688	-1,312	0
10255	ABONNER	Digital Transformation - Work Smarter	1,051,409	170,064	316,313	-735,096	445,846
10256	CJARVIE	IT Resourcing - Corporate	124,000	123,974	124,000	0	0
10257	CJARVIE	IT Resourcing - Digital Rollout	50,000	50,000	50,000	0	0
10282	CJARVIE	Social Care System MVP	80,000	0	0	-80,000	80,000
10285	CJARVIE	Digital Transformation - Future Ways of Working	0	0	0	0	0
10294	ABONNER	Working Smarter (IOT, RPA) - Resourcing	279,000	308,780	232,272	-46,728	46,628
10295	CJARVIE	Future Ways of Working - Resourcing	94,000	0	94,000	0	0
10067	JALLAN	Digital Transformation	0	0	0	0	0
10207	JALLAN	Digital Foundations : M365	0	0	0	0	0
10225	JALLAN	Upgraded Telephony System	0	112,652	128,521	128,521	0
10231	AMORRISON2	Building Energy Management System	39,882	0	0	-39,882	39,882
10065	lbarker	Social services adaptations	68,000	38,405	68,000	0	0
10253	lbarker	Tech Analogue to Digital Trans	462,413	223,301	263,667	-198,746	198,746
			3,677,603	2,389,032	3,186,771	-490,832	935,896
Land Asset Management Strategy							
10245	CHARGROVE	West End Park Improvements	37,937	46,713	46,713	8,776	0
10284	IMCDONALD	National play park and open space improvements	93,000	25,677	93,000	0	0
10005	IMCDONALD	Park, Play Area & Open Space Improvements - All	25,000	1,255	25,000	0	0
10061	GSTUART	Wheeled Bins	30,000	44,171	44,171	14,171	0
10278	GSTUART	Wheeled Grey Bins (RIF80)	583,890	597,364	597,364	13,474	0
10289	GSTUART	Polmaise Waste Transfer Station	77,000	0	0	-77,000	77,000
10258	AMORRISON2	Kilncraigs - Stone Preservation	120,000	0	0	-120,000	120,000
10096	EFYVIE	Gartmorn Dam Country Park	35,000	0	0	-35,000	35,000
10279	SGRAHAM	Clackmannan Tolbooth	280,000	10,310	10,310	-269,690	269,690
10086	EFYVIE	Renewable Energy Projects	86,409	0	50,000	-36,409	36,409
			1,368,236	725,489	866,557	-501,679	538,099
Place Based Investment Fund							
10300	EFYVIE	Tullibody Civic Centre - Outdoor Playing Surface	54,250	53,646	54,250	0	0

Project ID	Project Manager	Project ID Description	Amended Budget	Expenditure As at 27 Mar 2024	Projected Out-turn	Projected (Under)/ Overspend	Anticipated C/fwd to 2024/25
			£	£	£	£	£
Community Investment Strategy							
10306	LHUNTER	SG EES ABS Grant 23/24	973,243	0	793,243	-180,000	0
10301	EFYVIE	Hawthill Community Centre - Outdoor Playing Sur	35,250	25,721	35,250	0	0
10302	EFYVIE	New Cycle Facilities	91,900	0	91,900	0	0
10308	EFYVIE	Place Based Investment Programme 2023/24	10,000	138,861	138,861	128,861	171,139
10313	EFYVIE	PBIF Carsebridge Cultural Campus 23/24	96,500	0	0	-96,500	
10314	EFYVIE	PBIF Menstrie Cycle Path Lighting 23/24	82,500	0	0	-82,500	
10315	EFYVIE	PBIF Menstrie Active Travel Orientation Improvem	11,000	0	0	-11,000	
10316	EFYVIE	PBIF Improvements to Paths and Park - Tillicultry	110,000	0	0	-110,000	
			491,400	218,228	320,261	-171,139	171,139
Property Asset Management Strategy							
10226	AMORRISON2	Wellbeing Hub - Demolition of ALB	352,447	139,522	216,000	-136,447	2,000
10268	EFYVIE	Nature Restoration Fund	195,000	98,005	195,000	0	0
10303	LHUNTER	Vacant & Derelict Land IP	513,591	364,417	513,591	0	0
10176	SCULLEN	Electric Vehicle Charge Points	0	9,492	9,492	9,492	0
10208	AMORRISON2	Bowmar Community Hub	9,000	0	0	-9,000	0
10214	GWRIGHT	Kilncraigs - Roof	900,000	425,121	900,000	0	0
10045	AMORRISON2	Statutory Compliance DDA Schools	14,000	11,938	14,000	0	0
10046	AMORRISON2	Compliance - Asbestos Removal (Schools)	8,000	6,315	8,000	0	0
10221	AMORRISON2	Cemetery Walls Upgrade	675,445	28,315	50,000	-625,445	625,445
10224	AMORRISON2	Learning Estate Cleaning Equipment	10,000	13,825	13,825	3,825	0
10259	PLEONARD	Strategic Estates Enhancements	315,000	0	0	-315,000	0
10286	IMCDONALD	Alva Primary School Bridge	35,000	0	35,000	0	35,000
10287	CHARGROVE	Land Welfare Facilities - Replacement	46,000	0	0	-46,000	46,000
10288	LSANDA	Local Care Provision (Woodside)	16,000	0	0	-16,000	16,000
10293	AMORRISON2	Property - Resourcing	37,000	0	0	-37,000	37,000
10297	EFYVIE	Climate Change - Resourcing	19,000	0	0	-19,000	0
10298	PLEONARD	Capital Programme Support - Resourcing	380,000	2,038	110,000	-270,000	40,000
10220	AMORRISON2	Clackmannan Town Hall Roof and Wall Upgrade	228,256	63,076	228,256	0	0
10260	AMORRISON2	Learning Estates - Option Appraisals	365,000	0	80,000	-285,000	285,000
10261	AMORRISON2	Learning Estates - Contingencies	444,000	0	90,000	-354,000	354,000
			4,562,739	1,162,065	2,463,165	-2,099,574	1,440,445
Roads Asset Management Strategy							
10051	GMAKLACHLAN	Carriageways - Roads	1,800,000	2,009,273	2,009,273	209,273	0
10054	SCULLEN	Bridge Improvements	75,000	0	75,000	0	0
10056	GMAKLACHLAN	Lighting Replacement	160,000	49,880	160,000	0	0
10291	IMCDONALD	Roads & Fleet - Resourcing	56,000	0	13,500	-42,500	42,500
10055	SCULLEN	Road Safety	0	46,821	0	0	0
10172	SCULLEN	Parking Management Scheme	0	0	0	0	0
10222	SCULLEN	Active Travel Route - Alva-Alva-Menstrie	1,660,000	1,490,330	1,660,000	0	0
10309	SCULLEN	SG Road Safety Improvement Fund	75,978	75,953	75,978	0	0
10049	SCULLEN	Flood Prevention	179,650	87,225	129,650	-50,000	30,000
10050	SCULLEN	Cycle Routes	100,000	212,200	100,000	0	0
10311	SCULLEN	Community Bus Fund	121,000	48,925	86,000	-35,000	35,000
10310	SCULLEN	National Cycle Network Accessibility Improvements	250,000	84,838	250,000	0	
10312	SCULLEN	Cycling, Walking and Safer Routes 2023/24	359,000	118,481	309,000	-50,000	
			4,836,628	4,223,927	4,868,401	31,773	107,500
Total Capital Programme			26,870,496	12,130,621	17,133,918	-9,736,578	8,462,272

		INCOME	Amended Budget
	Grant Income	General Capital Grant	-4,453,000
10284	Grant Income	National Playparks and open space improvements (indicative figures)	-93,000
	Grant Income	City Deal Grant (100% spend)	-61,000
10272	Grant Income	Free School Meals infrastructure	-754,000
	Developer Contributions	Developer contributions - Learning Estate Development Driven - route map v4	-295,000
10149	Grant Income	Clackmannan regeneration	-568,000
10222	Grant Income	Transport Scotland -Active travel route - Alva to Menstrie	-1,660,000
10015		Cycle routes	-100,000
10268	Grant Income	SG Nature Restoration Fund	-195,000
10015	Capital Grants Unapplied	Cycling Scotland	-74,484
10278	Grant Income	Zero Waste Scotland	-583,890
10307	Grant Income	UK GOV Shared Prosperity Fund UKPF	-60,000
10307	Capital Grants Unapplied	UK GOV Shared Prosperity Fund UKPF - unspent 22-23 grant c/fwd	-27,000
10303	Grant Income	Vacant & Derelict Land IP	-500,000
10300	Grant Income	PBIF Tullibody	-54,250
10301	Grant Income	PBIF Hawthill	-47,250
10299	Grant Income	PBIF Wimpy park	0
10302	Grant Income	PBIF New Cycle Facilities	-79,900
10304	Grant Income	ISACS Sunnyside Primary	-50,000
10305	Grant Income	ISACS Lochies School	-25,000

Project ID	Project Manager	Project ID Description	Amended Budget	Expenditure As at 27 Mar 2024	Projected Out-turn	Projected (Under)/ Overspend	Anticipated C/fwd to 2024/25
			£	£	£	£	£
Community Investment Strategy							
10306	LHUNTER	SG EES ABS Grant 23/24	973,243	0	793,243	-180,000	0
10309	Grant Income	SG Road Safety Improvement Fund	-75,978				
10306	Grant Income	SG EES ABS Grant 23/24	-973,243				
10311	Grant Income	Community Bus Fund	-121,000				
10308	Grant Income	Place based Invest Prog 23/24	-310,000				
10245	Developer Contributions	West End Park Improvements - Developer contributions	-19,933				
10049	Grant Income	Flood Risk Management	-50,000				
		National Cycle Network Development Fund 2023-24 - Sustrans - Accesability Improvements- Scotland Barriers	-250,000				
10310	Grant Income						
10312	Grant Income	Cycling, Walking and Safer Routes 2023/24	-329,000				
10312	Grant Income	Cycling, Walking and Safer Routes 2023/24 - Direct	-30,000				
10266	Grant Income	City Region Deal - Regional Energy Masterplan	-31,358				
Gross Total Income Anticipated			-11,871,286				
NET BUDGET			14,999,210		5,262,632	-9,736,578	

