
Report to: Audit Committee

Date of Meeting: 30 September 2021

Subject: Council Financial Performance 2020/21

Report by: Chief Finance Officer

1.0 Purpose

- 1.1 This paper provides an update on the financial performance for the Council, for the year ended 31 March 2021. The figures provided in this report are draft pending completion of the audit of the 2020/21 financial statements.
- 1.2 The report details the draft outturn position for the:
- the General Fund (GF) revenue and capital spend and the achievement of savings, for the current financial year, 2020/21,
 - 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, 2020/21.

2.0 Recommendations

- 2.1 Committee is asked to note the report, commenting and challenging as appropriate on:
- 2.1.1 General Fund revenue underspend of £(9.721)m for the year to 31 March 2021, of which £(6.715)m is earmarked for specific purposes in future years;
- 2.1.2 the Clackmannanshire element of the Health and Social Care Partnership (H&SCP) underspend for the year of £(1.715)m;
- 2.1.3 the HRA revenue surplus over budgeted surplus for the year of £(1.944m) to 31 March 2021;
- 2.1.4 the HRA Capital programme underspend of £(4.654)m and carry forward of £(2.501)m;
- 2.1.5 the General Fund Capital Programme underspend of £(9.417)m, and

2.1.6 progress in delivering the £3.343m savings programme, as at 31 March 2021.

3.0 Background

3.1 This report summarises the draft financial position of the Council for the financial year ended 31 March 2021. 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 within the appendices.

4.0 General Fund Revenue

4.1 For the year to 31 March 2021, the General Fund revenue account underspent its budget by £(9.721)m. This underspend includes £6.715m of funds earmarked for specific purposes to be carried forward to future years. The remaining £3.006m underspend contributes to uncommitted reserves. This summary position is presented in **Appendix 1A** with a more detailed position provide in **Appendix 1B**. This position is draft and will be confirmed on completion of the external audit of the 2020/21 financial accounts.

4.2 The actual underspend of £(9.721)m is a favourable movement of £(10.724)m (excluding H&SCP) compared to the last report to Committee in April 2021. Whilst this is a significant movement, it should be noted that the previous reported position did not include underspends relating to earmarked sums or allocation of Covid funding. Uncertainty due to the continued challenges from the Covid19 pandemic including further lockdown restrictions during the first few months of 2021 made forecasting difficult throughout the year.

4.3 The movement of £(10.724)m is across all 3 Directorates: People £(2.022)m, Place £(0.362)m and Partnership & Performance including corporate £(8.340)m. £6.715m of this movement relates to earmarked funds for specific purposes, £2.090m of Covid funding was also allocated to mitigate loss of income as noted below.

Loss of Income

4.4 Due to lockdown restrictions the level of income the Council has been able to generate during the 2020/21 financial year has been severely impacted. This has been seen across various income streams and has resulted in an income reduction of £2.090m. During the year the Council received several contributions of funding from the Scottish Government to compensate for loss of income suffered as a consequence of Covid19. As a result, the loss of income of £2.090m has been offset in full through the allocation of this funding. The allocations across services are included within the final outturn positions reported within this report and are as follows;

Service Area	£'m
Strategy & Customer Services	0.220
Education	0.624
Development & Environment	1.246
Total	2.090

General Fund Reserves

- 4.5 Of the £9.721m underspend, as noted above, £6.715m is earmarked for 2021/22. This is summarised by service in **Appendix 1**. After earmarked funds from Service underspends, this leaves a contribution to uncommitted reserves in 2020/21 of £3.006m.
- 4.6 The total general reserves position including committed and uncommitted reserves at 31 March 2021 are £19.686m. A full reserves position has been reported in the draft financial statements presented to Council on 19 August 2021.

COVID19 Funding

- 4.7 As part of the settlement, the Council received an additional £9.954m to support the financial impact as a consequence of COVID19. £3.947m was provided on a discretionary basis where the Council could allocate the funding to the areas of greatest need within their local authority area. A further £6.007m was allocated for specific funding priorities. Details of funding received are provided in the table below:

	Scotland Total	Council Share
	£'m	£'000
Consequentials (circular 1 Feb 2021)	49	456
Consequentials £155m	155	1,444
General Covid funding	275	2,047
TOTAL Non ringfenced COVID funding (consequentials)	479	3,947
Hardship/ Discretionary		1,024
Loss of Income		838
Admin funding		88
Other specific funding		4,057
Total Ringfenced COVID Funding		6,007
TOTAL GRG FUNDING		9,954

4.8 In addition to the funding above, the Council was also required to provide funding to Businesses and Individuals on behalf of the Scottish Government through various support schemes. A total of £12.834m was issued by the Council through these schemes which was fully funded by the Scottish Government. Detail of grants and amounts paid out is provided in the following table.

	Total £000
Support Grants to Businesses and Individuals	
Payments to Businesses	
Business Support Grants	7,557
Strategic Framework and Retail and Hospitality Business Grants	4,130
Taxi and Private Hire Vehicle Driver Support Fund	134
Newly Self Employed Hardship Fund	95
Break Restrictions Grants	245
Contingency Fund Plus	76
Furlough Support	53
Small Accommodation Providers paying council tax	18
Transitional Support Fund for Childcare Providers	54
Temporary Restrictions Fund for Childcare Providers	46
Payments to Individuals	
Spring and Winter Hardship Payments	351
Self Isolation Support Grants	75
TOTAL PAYMENTS	12,834

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

5.1 At the end of 2020/21 the Clackmannanshire element of the H&SCP reported an underspend of £(1.715)m this is broadly in line with the underspend previously reported to Audit Committee on 29 April 2021. However, the final outturn reflects a nil variance as in line with the Integration Scheme, the Council's full approved budgeted contribution

for 2020/21 is paid over to the Partnership. This underspend then contributes to the overall financial position of the Partnership.

- 5.2 Details of the forecast variances that make up this underspend are shown in **Appendix 3** which has also been provided to the Partnership for inclusion in their consolidated financial report up to 31 March 2021.
- 5.3 This financial position for 2020/21 for the Partnership as a whole (subject to statutory audit) is a net underspend of £2.986m on the approved budget. In addition the Set Aside budget for large hospital services is reporting an overspend of £1.107m which is currently met by the NHS Board.
- 5.4 In line with the terms of the Integration Scheme the underspend on the Integrated Budget will transfer to the IJB general reserve. This reserve can then be used to mitigate any future unforeseen financial pressures.

6.0 General Fund Capital

- 6.1 During 2020/21, the General Fund Capital programme delivered significant gross investment in Clackmannanshire amounting to £13.645m. This reflects an underspend of £(9.417)m against the budgeted programme, of which £(7.656)m is proposed to be carried forward to 2021/22. This underspend is an increase in the underspend of £(4.973)m compared to that previously reported as at December 2020 to Audit Committee in April 2021.
- 6.2 Similar to other areas of Council activity, the capital programme for 2020/21 was adversely impacted by the Covid19 pandemic. Many projects faced delays at the start of the financial year due to lockdown restrictions and reprioritisation of Council resources. Project delays increased due to further restrictions at the start of 2021 resulting in an increased projected underspend for the year. The movement from the previous forecast is predominantly due to this uncertainty that made forecasts difficult to ascertain. **Appendix 7** provides detail of the expenditure as at 31 March 2021, variances and proposed carry forward for each capital 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	Actual at 31 March 2021	Over / (under) Spend	Main Variances
	£m	£m	£m	
Community Investment Strategy	13.180	8.081	(5.099)	The underspend against budget is primarily due to the following projects which have been delayed and will be progressed during 2021/22: - City Deal Projects £0.600m underspend,

Asset Management Strategy	Budget	Actual at 31 March 2021	Over / (under) Spend	Main Variances
	£m	£m	£m	
				and carryforward; -Park Primary £0.740m underspend and carryforward. - Village and Small Town Alva £1.358m underspend and carryforward; - Tullibody South Campus £0.868m underspend and carryforward; and - Clackmannan Regeneration £0.816m underspend and carryforward. The total proposed carryforward for this strategy area is £4.743m.
Property	2.334	0.302	(2.032)	The underspend is primarily due to the following projects which have been delayed and will be progressed during 2021/22: - Alloa Town Centre Regeneration £0.934m underspend and carryforward; and - Bowmar Community Hub £0.601m underspend and carryforward. The total proposed carryforward for this strategy area is £1.669m.
Roads	3.542	2.930	(0.612)	Underspend mainly caused by delays experienced due to Covid19 in the following projects: - Electric Vehicle Charge Points underspend of £0.184m, carryforward £0.075m. - Flood prevention underspend of £0.102m and carryforward. - Cycle Routes underspend of £0.200m and carryforward. - Carriageways underspend of £0.048m and carryforward. - Bridge improvements underspend of £0.038m and carryforward. - Bus Priority Rapid Devt Fund underspend of £0.039m and carryforward.
Land	0.030	0.034	0.004	Small overspend against budget
Fleet	1.998	1.624	(0.374)	Underspend due to delays in delivery of vehicle orders. Delivery expected 2021/22, proposed carryforward £0.335m
IT	1.978	0.674	(1.304)	Underspend driven predominately by three projects: - Social service integrated system £0.393m, - Digital infrastructure £0.668m. Of this underspend £0.168m will be considered for carryforward as part of the year end process. - Digital Foundations M365 £0.129m – project phased over 2 years, proposed carryforward of underspend.

Asset Management Strategy	Budget	Actual at 31 March 2021	Over / (under) Spend	Main Variances
	£m	£m	£m	
Gross Capital Expenditure	23.062	13.645	(9.417)	
Allocation of Capital Funding	(10.509)	(7.145)	3.364	Funding is allocated to projects as it is spent. Due to underspends noted above, funding has not been utilised in full and will be carried forward to 2021/22. This includes funding for the following projects: Clackmannan Regeneration, Bowmar Community Hub, Village and Small Town Alva and Tullibody South Campus.
Net capital programme	12.553	6.500	(6.053)	

Capital Receipts

- 6.4 The Capital Receipts Reserve opening balance at the start of the year was £2.074m. During 2020/21, additional receipts of £0.542m were received as result of asset sales.
- 6.5 As approved by Council in its 2020/21 budget setting, £1.160m of Capital Receipts have been used to offset loans fund charges in line with the permitted use of capital receipts. £0.303m was also released from Capital Grants unapplied to general capital receipts. A further £0.426m was transferred to Capital Grants Unapplied to support the Transformation Fund. Taking account of the above, the closing balance on the Capital Receipts Reserve at 31 March 2021 was £1.333m.
- 6.6 Local Government Finance Circular No 2/2021 provided Councils with flexibility to use capital receipts received in year to fund the impact of Covid19. This flexibility has not been applied in 2020/21.
- 6.7 £0.135m was also transferred from the Transformation Fund within capital grants unapplied to fund revenue spend on Transformation.

7.0 Delivery of 2020/21 Approved Savings

- 7.1 At its budget meeting in February 2020, Council approved savings of £3.343m for the financial year 2020/21. The table below shows the split of these savings across Directorates and achievement of those savings by 31 March 2021.

General Services Revenue Budget 2020/21 - Achievement of Approved Savings by Directorate

Directorate	Total Approved Savings £000	Achieved £000	Unachieved £000	Unachieved due to Covid £000
People	1,345	1,292	53	0
Place	1,187	1,009	178	178
Partnership & Performance	811	727	84	72
Total approved savings	3,343	3,028	315	250
		90.6%	9.4%	7.5%

7.2 The above table indicates that 90.6% of savings have been achieved, with 9.4% unachieved in 2020/21. The achievement of savings has been significantly impacted by the Covid19 pandemic with £0.250m (7.5%) unachieved as a result. This is in line with the December outturn previously reported to this Committee in April 2021. Detail of progress on individual savings within each directorate is provided in **Appendix 2**.

8.0 Housing Revenue Account (HRA)

8.1 Revenue

The HRA Revenue account outturned a surplus of £(7.117)m which is £(1.944)m above the budgeted surplus. **Appendix 4** provides a detailed breakdown of spend to 31 March 2021 against budget. **Appendix 5** provides a summary of the variances and movement from the previous period. As with most Council services, Covid has contributed to the actual outturn position and details of variances attributable to Covid are provided.

8.2 Capital

8.3 The HRA Capital Programme underspent by £(4.654)m against a budget of £8.665m inclusive of carry forwards from 2019/20.

8.4 The programme has been severely impacted by the Covid19 restrictions that have been in place throughout this financial year. Due to lockdown restrictions access to peoples homes has been limited and contractors have been unable to progress work due to furloughing of staff. This has resulted in the requirement to carry forward an

underspend in some of the projects totalling £2.501m to allow these to progress in 2021/22.

- 8.5 **Appendix 6** provides details of the approved budgets and forecast by individual project on the HRA capital programme for the current year.

9.0 Conclusions

- 9.1 The General Fund Revenue Services outturned an underspend of £(9.721)m for the year to 31 March 2021, of which £6.715m is earmarked for specific purposes.
- 9.2 The Clackmannanshire element of the H&SCP outturned an underspend of £(1.715)m for the year to 31 March 2021. This underspend remains in the partnership contributing to its overall year end financial position.
- 9.3 The HRA revenue outturned a surplus over budget for the year of £(1.944)m to 31 March 2021.
- 9.4 The General Fund Capital programme outturned an underspend of £(9.417)m.
- 9.5 The HRA Capital programme outturned an underspend of £(4.654)m with a carry forward of £(2.501)m.
- 9.6 Of the £3.343m approved savings programme, £3.028m (90.6%) have been achieved by 31 March 2021.
- 9.7 The figures provided above are draft subject to external audit. Final figures will be confirmed in the final audited Statements to be presented to Audit Committee in November.

11.0 Sustainability Implications

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

12.0 Resource Implications

12.1 Financial Details

- 12.2 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

- 12.3 Finance has been consulted and has agreed the financial implications as set out in the report.

Yes

12.4 *Staffing*

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

13.0 Exempt Reports

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

14.0 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)

15.0 Equalities Impact

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

16.0 Legality

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

17.0 Appendices

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

Appendix 1 - Council Draft Summary at 31 March 2021

Appendix 2 – Summary Savings by Directorate at 31 March 2021

Appendix 3 – HSCP Variances at 31 March 2021

Appendix 4 – HRA Revenue Outturn at 31 March 2021

Appendix 5 - HRA Variances at 31 March 2021

Appendix 6 - HRA Capital Outturn at 31 March 2021

Appendix 7- General Fund Capital Outturn at 31 March 2021

18.0 Background Papers

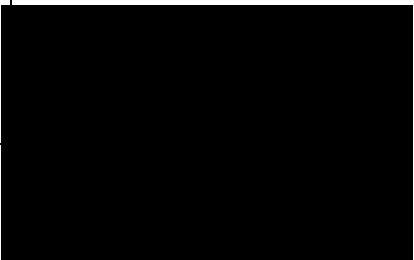
18.1 Have you used other documents to compile your report? (All documents must be kept available by the author for public inspection for four years from the date of meeting at which the report is considered)

Yes (please list the documents below) No

Author(s)

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Approved by

NAME	DESIGNATION	SIGNATURE
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Council Summary 2020/21

Appendix 1 A

At March 2021

	Annual Budget 2020/21 £'000	Actual to Mar-21 £'000	Variance Budget to Actual £'000
People	77,685	78,034	349
Place	17,328	16,712	(616)
Partnership & Performance	19,631	11,655	(7,977)
Health & Social Care Partnership	19,042	19,042	0
Corporate Services	7,324	6,003	(1,321)
Central Scotland Valuation Joint Board	440	440	(0)
	141,450	131,886	(9,564)
Sources of Funding	(138,266)	(138,423)	(156)
	3,184	(6,537)	(9,721)
Earmarked Underspends			6,715
Contribution to Uncommitted Reserves			(3,006)

	Revised Annual Budget £'000	Revised Actual £'000	Variance Budget to Actual £'000	Variance Forecast Dec-20 £'000	Movement in Variance £'000	Earmarked £'000
Resource & Governance	6,226	5,890	(336)	(152)	(184)	125
Strategy & Customer Services	3,667	3,518	(149)	240	(389)	0
Executive Team	585	551	(34)	(39)	5	0
Incident Management	5,694	863	(4,831)	0	(4,831)	2,902
Business Grants	559	51	(508)	0	(508)	508
Development & Environmental	16,360	13,704	(2,656)	77	(2,734)	134
Education Service	62,537	59,348	(3,190)	(226)	(2,964)	2,566
Housing & Community Safety	6,582	6,067	(516)	(474)	(41)	269
Social Services	14,304	16,410	2,107	2,488	(381)	211
Health & Social Care Partnership	19,042	19,041	(1)	(1,045)	1,044	0
Corporate Services	1,438	(108)	(1,546)	(1,060)	(486)	0
Misc Services - Non Distributed Costs	1,312	1,025	(287)	0	(287)	0
	138,306	126,359	(11,947)	(191)	(11,755)	6,715
less allocated to non general fund	(1,305)	(1,305)	(0)	0	(0)	0
Services Expenditure	137,001	125,054	(11,947)	(191)	(11,755)	6,715
Incident Management	4,044	863	(3,181)	0	(3,181)	2,902
Business Grants	559	51	(508)	0	(508)	508
Add Requisitions from Joint Boards						
Central Scotland Valuation	440	440	(0)	0	(0)	0
	142,044	126,408	(15,637)	(191)	(15,445)	10,125
Add/Deduct						
Interest on Revenue Balances	(91)	(23)	68	81	(13)	0
Loans Fund Contribution	5,770	5,909	139	68	71	0
Contribution to Bad Debt Provision	200	505	305	0	305	0
	147,923	132,799	(15,124)	(42)	(15,082)	10,125
Sources of Funding						
General Revenue Funding	(104,026)	(104,028)	(1)	0	(1)	0
Non-Domestic Rates	(10,757)	(10,757)	0	0	0	0
Council Tax	(23,483)	(23,638)	(155)	0	(155)	0
	(138,266)	(138,423)	(156)	0	(156)	0
Outturn before budgeted funding from reserves	9,657	(5,623)	(15,280)	(42)	(15,238)	10,125
Council Tax Reduction Scheme	0	0	0	0	0	0
Application of unapplied Capital receipt	(1,295)	(1,295)	0	0	0	0
Contribution from Earmarked Reserves	(1,889)	(1,890)	(1)	0	(1)	0
Contribution from Uncommitted Reserves	0	0	0	0	0	0
Earmarked for 21/22		6,715	6,715	0	6,715	(6,715)
	(3,184)	3,530	6,714	0	6,714	(6,715)
Projected (Surplus)/Shortfall	6,473	(2,093)	(8,567)	(42)	(8,524)	3,410
Summarised by Division						
People	77,685	78,034	349	2,370	(2,021)	2,777
Place	17,328	16,712	(616)	(254)	(362)	366
Partnership & Performance	19,631	11,655	(7,979)	(201)	(7,777)	3,572
Health & Social Care Partnership	19,042	19,042	0	(1,045)	1,045	0
Corporate Services	7,324	6,003	(1,319)	(910)	(408)	0
Central Scotland Valuation	440	440	(0)	0	(0)	0
	141,450	131,886	(9,564)	(42)	(9,522)	6,715

Detailed Schedule of Savings - People Division
As at 31 March 2021

Management Efficiencies

Service Reference	Description of Saving	2020/21 £	Achieved/Likely to be achieved £	Red £	Unachieved due to Covid £	Service Updates
	PPP Rebate	75,000	75,000			Saving achieved
PEED5	Transforming Early Years Curriculum	53,600	53,600			Saving achieved
PESW7	Criminal Justice alignment with Grant Offer	31,000	31,000			Saving achieved
PESW8	Budget realignment within Criminal Justice	84,453	31,453	53,000		Saving partly achieved
PESW6	Redesign Independent Reviewing Officer role	35,000	35,000			Saving achieved
PEED8	Budget realignment DSM (permanent)	350,000	350,000			Saving achieved
PEED8	Budget realignment DSM (CASH)	350,000	350,000			Saving achieved
PEED7	Budget Reduction in photocopying charges due to contract changes	20,000	20,000			Saving achieved
PES&P1	People Services Efficiencies	20,000	20,000			Saving achieved
Total	Management Efficiencies	1,019,053	966,053	53,000	-	

Prior Years

Service Reference	Description of Saving	2020/21 £	Achieved/Likely to be achieved £	Red £	Unachieved due to Covid £	Service Updates
SSPD01	Investment in Internal Foster Care Service	60,000	60,000			Additional Foster carers have been recruited and savings have been achieved. However, given increasing need for foster carers as a result of Covid, saving is hidden with overall additional financial pressures facing the Service.
EDME03	Primary school class configuration	153,750	153,750			Saving achieved
EDME02	Management time reduction (Snr) Early Years	57,520	57,520			Saving achieved
EDME04	PPP Rebate - Cash Saving	55,000	55,000			Saving achieved
Total	Prior Years	326,270	326,270	-	-	

Summary By Type	2020/21 £	Achieved/Likely to be achieved £	Red £	Unachieved due to Covid £
Management Efficiencies	1,019,053	966,053	53,000	
Policy	0	0	0	
Prior Years	326,270	326,270	0	
Total Division	1,345,323	1,292,323	53,000	-

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96.1%

3.9%

Management Efficiencies

Service Reference	Description of Saving	2020/21 £	Achieved/Likely to be achieved £	Red £	Unachieved due to Covid £	Service updates
PLBS1	Increase in Building Standards Income	20,000		20,000	20,000	Income reduced to COVID
PLBS1	Increase in Building Standards Income - CASH	20,000		20,000	20,000	Income reduced to COVID
PLBO1	Glentanna Mill Rates	21,355	21,355			Saving achieved - Site was transferred to HRA who is now liable for the costs
PLPS1	Janitorial costs of former St. Mungo's Primary School	15,473	15,473			Saving achieved - Janitor no longer at St. Mungos
PLHMB1	Homelessness - reduce current budget provision CASH	300,000	282,000	18,000	18,000	Saving partly achieved - Housing Benefit Income in excess of budgeted income but short of the level expected due to Covid impact on demand.
PLHMB1	Homelessness - reduce current budget provision	372,000	372,000			Saving achieved - Housing Benefit Income in excess of budgeted income.
PLFA2	Align overtime budget in the janitorial property overtime budget with actual	8,000	8,000			Saving achieved
PLGM2	Grounds Maintenance Income	50,000	50,000			Saving achieved
PLGM2	Grounds Maintenance Income - CASH	26,000	26,000			Saving achieved
PLHSG1	Income generation	41,289	41,289			Saving achieved
Total	Management Efficiencies	874,117	816,117	58,000	58,000	

Policy

Service Reference	Description of Saving	2020/21 £	Achieved/Likely to be achieved £	Red £	Unachieved due to Covid £	Service updates
PLDE6	Roads Contract Unit Commercialisation	70,000		70,000	70,000	Unachieved due to Covid restrictions and service reprioritisation.
PLIM1	Removal of operating budget for Menstrie Castle	2,260	2,260			Saving achieved
PLGROUNDS1	Community Participation in the Provision of Annual Bedding Schemes	8,000	8,000			Saving achieved
Total	Policy	80,260	10,260	70,000	70,000	

Prior Years

Service Reference	Description of Saving	2020/21 £	Achieved/Likely to be achieved £	Red £	Unachieved due to Covid £	Service updates
DECA02	D&E Budget Alignment - Cash Saving	60,399	60,399			Saving achieved
PLC POL 009	Leave partnership with Stirling & Falkirk Councils for provision of stray dog kennelling facilities and reprovide	14,000	14,000			Saving achieved through new partnership agreement with Stirling and Falkirk Councils.
PLC POL 018	Garden Waste: Introducing a permit scheme for collection of household garden waste.	108,333	108,333			Saving achieved
PLC POL 023	Service charge for cost sharing agreement for part of Kinbraigs	50,000		50,000	50,000	Shared occupation delayed due to Covid
Total	Prior Years	232,732	182,732	50,000	50,000	

Summary By Type		2020/21 £	Achieved/Likely to be achieved £	Red £	Unachieved due to Covid £
Management Efficiencies		874,117	816,117	58,000	58,000
Policy		80,260	10,260	70,000	70,000
Prior Years		232,732	182,732	50,000	50,000
Total Division		1,187,109	1,009,109	178,000	178,000

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85.0% 15.0% 17.6%

Detailed Schedule of Savings - Performance & Partnerships Division
As at 31 March 2021

Management Efficiencies

Service Reference	Description of Saving	2020/21 £	Achieved/Likely to be achieved £	Red £	Unachieved due to Covid £	Service Updates
P&PF&R6	Move to rolling Asset Valuation	66,000	66,000			Saving achieved
P&PHMHB1	Rent Rebates Rent Allowances - reduce current budget provision in conjunction with Homeless CASH	266,000	252,000	14,000	14,000	Current data suggests saving partially achievable
P&PHMHB1	Rent Rebates Rent Allowances - reduce current budget provision in conjunction with Homeless	250,000	250,000		-	Current data suggests saving achievable
P&PHR1	Reduce Corporate Training Budget	23,800	23,800		-	Saving achieved
P&PHR2	HR- Supplies and Services budget reduction	4,125	4,125		-	Saving achieved
P&PHR3	HR- Reduction in Admin Support - Vacancy	27,159	27,159		-	Saving achieved
P&PLE1	Legal-Supplies and Services budget reduction	498	498		-	Saving achieved
P&PF&R1	Finance- Reduction in Postages Budget	5,000	5,000		-	Saving achieved
P&PF&R3	Credit Card Rebate	10,000		10,000	8,000	Work not able to progress on this due to COVID priorities.
P&PS&P1	Partnerships-Budget Realignment	10,000	10,000		-	Saving achieved
P&PS&P6	Newspaper Copyright	1,500	1,500		-	Saving achieved
P&PF&R4	Treasury Contract price reduction	3,000	3,000		-	Saving achieved
P&PLE2	Legal & Democracy Efficiencies	6,592	6,592		-	Saving achieved
P&PF&R5	Finance & Revenues Efficiencies	30,000	30,000		-	Saving achieved
P&PS&P7	Research & Information Officer Vacancy - CASH for 2 years	37,000	37,000		-	Saving achieved
P&PHR4	Shared Cost/Salary Sacrifice Additional Voluntary Contribution (SCAVC) Scheme - savings on Tax & NI contributions	20,000	10,000	10,000	-	Part year saving - Transferred to new AVC scheme in August 2020
Total	Management Efficiencies	760,674	726,674	34,000	22,000	

Prior Years

Service Reference	Description of Saving	2020/21 £	Achieved/Likely to be achieved £	Red £	Unachieved due to Covid £	Service Updates
	Income generation through new Funding Officer post	50,000		50,000	50,000	A small number of funding bids have been submitted to external funding bodies, however progress on these has been delayed due to Covid.
Total	Prior Years	50,000	0	50,000	50,000	

Summary By Type	2020/21 £	Achieved/Likely to be achieved £	Red £	Unachieved due to Covid £
Management Efficiencies	760,674	726,674	34,000	22,000
Policy	0	0	0	0
Prior Years	50,000	0	50,000	50,000
Total Division	810,674	726,674	84,000	72,000

check

89.6% 10.4% 49.9%

Health & Social Care Partnership
Variances at 31 March 2021

Appendix 3

	Annual Budget 2020/21	Actuals to 31 March 2021	Variance Budget to Actuals at 31 March 2021	Variance due to Covid	Variance due to Non Covid	Variance Forecast to Budget at December	Variance movement December to 31 March 2021	Narrative
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
Employees								Underspend across a range of services: including: Integrated Mental Health £(406k); Disability Day Care £(212k); Assessment & Care Management £(228k). There is an overspend at Menstrie House of £418k and Ludgate Respite £78k (includes Covid costs of £278k, Matched by income from the Mobilisation Fund). Excluding Covid costs there has been a favourable movement since December as a result of staff turnover and delayed recruitment since December.
	8,501	7,709	(792)	278	(1,070)	(942)	151	
Long Term Care								
Nursing Homes								Nursing Home places fell by 55 at the start of the year and rose at the end of the year to 185 as homes have re-opened to admissions. Movement in forecasts are subject to significant volatility depending on the course of the pandemic. Expenditure includes covid support payments to provider matched by income from the Mobilisation Fund.
	7,594	8,330	736	589	147	(576)	1,312	
Residential								Overall numbers remain stable at around 60.
	3,594	3,731	137	0	137	(211)	348	
Community Based Care								
Care at Home								Expenditure reflects the impact of Covid on the delivery of Care at Home. Service delivery is subject to significant volatility, savings from reduced service delivery have been offset by Covid support payments to Providers funded through the Mobilisation Fund.
	7,885	9,326	1,440	724	716	517	923	
Day Care								Day Care for approximately 42 service users of which 19 have complex needs. The movement in the forecast reflects the movement in activity since December and the settlement of accounts at the year end.
	230	230	1	68	(67)	(43)	43	
Direct Payments								Numbers are stable with 70 service users receiving a direct payment. Final expenditure has been impacted by changes to care packages since December.
	953	789	(163)	0	(163)	(57)	(107)	
Housing Aids and Adaptations								Demand driven adaptations within private sector homes. The number of adaptations completed has been significantly impacted by Covid
	159	42	(117)	0	(117)	5	(122)	
Housing with Care								This budget is for Supported Accommodation provided by external organisations. Expenditure is less than forecast as some care has transferred to Care at Home.
	163	162	(2)	0	(2)	24	(26)	
Respite								Costs for respite continued to have been impacted as result of cancellations due to Covid.
	129	(1)	(130)	0	(130)	(64)	(66)	
Misc. Third Party Payments								This heading covers various payments to other agencies including other local authorities, registration fees and payments to voluntary organisations.
	910	993	83	0	83	201	(117)	
Premises Expenditure								The budget covers cleaning materials within operational buildings. Overspend relates to Covid costs for cleaning materials.
	11	103	92		92	10	81	
Supplies and Services								Includes equipment, house adaptations, food and insurance, postage, printing and administration. The favourable movement reflects charging of costs to the Covid Mobilisation Fund.
	403	348	(56)		(56)	(2)	(53)	
Transport Expenditure								Travel costs underspent as a result of Covid
	48	23	(25)		(25)	(23)	(2)	
Income								
Income								Income forecast is less than budget this year as a result of a reduced level of client contributions due to less clients being in long term care (Covid related).
	(4,269)	(4,162)	107	300	(193)	167	(60)	
Resource Transfer (Health)								Includes Income from NHS, integration funding and contributions for complex care as well as income from NHS Mobilisation Fund offsetting Covid expenditure (balance of funding carried forward).
	(7,271)	(10,298)	(3,027)	(2,973)	(54)	(54)	(2,973)	
Total	19,041	17,326	(1,715)	(1,014)	(701)	(1,045)	(669)	

Place Division
HRA Revenue as at 31st March 2021

Appendix 4

Description	Annual Budget for 2020/21 £'000	Actual 2020-21 £'000	Variance Actual v Budget £'000
Chief Officers Gross Salaries	23,968	0	(23,968)
Chief Officers Employers Superann	5,273	0	(5,273)
Chief Officers Employers NIC	2,996	0	(2,996)
Single Status Gross Salaries	5,748,761	5,075,680	(673,081)
Single Status Employers Superann	1,299,170	1,086,248	(212,922)
Single Status Employers NIC	543,758	537,959	(5,799)
Single Status Overtime	260,000	408,975	148,975
Single Status Sick Pay	0	61,055	61,055
Long Service Awards	2,350	2,345	(5)
Childcare Vouchers Admin Costs	2,160	131	(2,029)
Employee Management Costs	3,000	1,940	(1,060)
Staff Training	88,000	30,988	(57,012)
Employee Related Expenditure Total	7,979,436	7,205,322	(774,114)
Premises Related Expenditure			
Annual Maintenance External Providers	300,000	193,343	(106,657)
Cleaning & Hygiene Materials	1,500	6,076	4,576
Gas	6,000	9,996	3,996
Electricity	20,000	17,405	(2,595)
Void Rent Loss	450,000	434,734	(15,266)
Non Domestic Rates	3,000	16,776	13,776
Council Tax	10,000	21,676	11,676
Property Insurance	203,000	183,654	(19,346)
Bad Debt Provision	400,000	356,440	(43,560)
Building Costs - Recharges Internal	103,000	102,249	(751)
Land Services - Internal Recharges	50,000	51,968	1,968
Premises Related Expenditure Total	1,546,500	1,394,317	(152,183)
Transport Related Expenditure			
Short Term Vehicle Hire	4,000	2,495	(1,505)
Staff Travel Mileage Expenses	23,500	2,628	(20,872)
Vehicles - Maintenance Recharges	345,000	300,937	(44,063)
Transport Related Expenditure Total	372,500	306,060	(66,440)
Supplies and Services			
Purchase Of Equipment	23,070	9,811	(13,259)
Purchase Of Furniture	500	12,085	11,585
Storage & Removal Charges	2,000	0	(2,000)
Materials (issued from Stock)	830,000	640,371	(189,629)
Materials - Direct purchases from suppliers	750,000	338,133	(411,867)
General Consumables (small items)	35,500	33,586	(1,914)
Equipment Maintenance	10,000	9,201	(799)
Equipment Rental/Leasing	20,000	21,479	1,479
Scaffold Hire	50,000	41,748	(8,252)
Medical Supplies	1,100	31	(1,069)
Hospitality	100	14	(86)
Uniforms & Clothing	6,280	1,307	(4,973)
Office Equipment - Purchases	3,650	6,334	2,684
Printing & Photocopying	7,800	2,243	(5,557)
Stationery	6,260	7,438	1,178
Publications	500	0	(500)

<i>Description</i>	<i>Annual Budget for 2020/21 £'000</i>	<i>Actual 2020-21 £'000</i>	<i>Variance Actual v Budget £'000</i>
Insurance	32,120	35,397	3,277
Professional Fees	52,150	9,657	(42,493)
Performing Rights	300	0	(300)
Postages	8,000	9,642	1,642
Legal Expenses	32,000	5,863	(26,137)
Subscriptions	20,600	13,900	(6,700)
Telephones	150	0	(150)
Mobile Telephones	33,810	15,489	(18,321)
Computer Hardware Purchase	53,400	4,607	(48,793)
Computer Software Purchase	150,000	59,096	(90,904)
Computer Software Maint.	32,000	80,114	48,114
Supplies and Services Total	2,161,290	1,357,546	(803,744)
Third Party Payments			
Other Council Accounts	552,620	557,254	4,634
Voluntary Organisations Payment	67,730	29,400	(38,330)
Payments To Contractors	98,200	21,262	(76,938)
Payment To Subcontractor	525,000	637,842	112,842
Payments To Individuals	0	51,793	51,793
Third Party Payments Total	1,243,550	1,297,552	54,002
Support Services			
Central Support Allocation	1,204,000	1,168,000	(36,000)
Support Services Total	1,204,000	1,168,000	(36,000)
Capital Financing Costs			
Loans Fund Interest	1,196,050	1,134,299	(61,751)
Debt Management Expenses	23,370	21,373	(1,997)
Principal Repayments	768,410	596,410	(172,000)
Capital Financing Costs Total	1,987,830	1,752,082	(235,747)
Total Gross Expenditure	16,495,106	14,480,880	(2,014,227)
Income			
Charges for Services	(61,400)	(87,810)	(26,410)
Other Income	(5,740)	(8,034)	(2,294)
Housing Rents	(19,840,760)	(19,838,888)	1,872
General Rents	(62,350)	(69,574)	(7,224)
Interest(Revenue Balance)	(47,580)	(7,686)	39,894
Internal Trading Contract	(1,650,000)	(1,585,923)	64,077
Income Total	(21,667,830)	(21,597,915)	69,915
Net Expenditure	(5,172,724)	(7,117,035)	(1,944,312)

Place Directorate
HRA Variances and movement at 31 March 2021

Appendix 5

<i>Housing Revenue Account</i>	<i>Annual Budget 2020/21</i>	<i>Actuals to 31 March 2021</i>	<i>Variance Budget to Actual at 31 March 2021</i>	<i>Variance due to Covid</i>	<i>Variance due to Non Covid</i>	<i>Variance Forecast to Budget at December</i>	<i>Variance movement December to 31 March 2021</i>	<i>Narrative</i>
	<i>£'000</i>	<i>£'000</i>	<i>£'000</i>	<i>£'000</i>	<i>£'000</i>	<i>£'000</i>	<i>£'000</i>	
Employee expenditure	7,979	7,205	(774)	(506)	(268)	(736)	(38)	Significant staffing underspend due to Covid. The movement of £(0.034)m in staffing is offset by an increase in third party payments. There was also less training completed than forecast.
Premises expenditure	1,547	1,394	(153)	(122)	(31)	96	(248)	The increase required to the bad Debt Provision (£0.356m) was less than forecasted as based on previous year of £0.515m. This contribution has ensured full coverage of the HRA Debt. Actual expenditure on private contractors was £(0.107)m less than forecast as there was no increase in repairs during the last three months.
Transport expenditure	373	306	(67)	(67)	1	(50)	(17)	Further reduction in charge from Transportation as vehicle use still below normal levels.
Supplies and Services	2,161	1,357	(804)	(804)	(0)	(718)	(86)	Stock, materials and equipment continued to reflect low level of demand reduced expenditure by £(0.073)m within repairs. Professional fees were down by £(0.011)m as the continued restrictions impacted on planned work with the Tenants group.
Third Party Payments	1,244	1,299	55	(58)	113	(100)	155	Continued high level of specialist sub contractors to complete capital projects has seen the costs increase by £0.138m. There is also £0.034m of allocation costs previously forecast as employee expenditure.
Support services	1,204	1,168	(36)	0	(36)	0	(36)	Elimination of depreciation element
Capital financing costs	1,988	1,752	(236)	0	(236)	(215)	(21)	Reduced interest costs as no further borrowing was required in the year.
Total Gross Expenditure	16,495	14,481	(2,014)	(1,557)	(457)	(1,723)	(291)	
Income	(21,668)	(21,598)	70	122	(52)	413	(343)	The Service for the last three months of the year was able to carry out more work than expected on both the GF and the HRA capital programmes, increasing the income by £(0.295)m. Income also includes the charge to Scottish power for the disruption at Tillicoultry.
Total Net Expenditure	(5,173)	(7,117)	(1,944)	(1,435)	(509)	(1,310)	(634)	

	20-21 Net Budget	Gross Expenditure to 31/03/21	Income to 31/03/21	Net Expenditure to 31/03/21	Actual to Budget Variance	Movement from December Forecast	Year end comments	Carry Forward to 2021-22
Housing Capital Programme 2020-21								
SCOTTISH HOUSING QUALITY STANDARD								
TACKLING SERIOUS DISREPAIR PRIMARY BUILDING ELEMENTS								
Structural Works								
Structural Upgrades	170,000	13,528		13,528	(156,472)	3,528		
Asbestos Testing for Council Houses	15,000	3,084		3,084	(11,916)	(11,916)		
Asbestos Removal Works for Council Houses	65,000	18,348		18,348	(46,652)	(11,652)		
Structural Works	250,000	34,961	0	34,961	(215,039)	(20,039)		
SECONDARY BUILDING ELEMENTS								
Damp/Rot								
Damp & Rot Works	120,000	101,340		101,340	(18,660)	(18,660)		
Damp/Rot	120,000	101,340	0	101,340	(18,660)	(18,660)		
Roofs / Rainwater / External Walls								
Roof & Render Upgrading Works	1,000,000	1,107,273	0	1,107,273	107,273	217,273	Emergency expenditure on wind and watertight work over the winter.	
Roofs / Rainwater / External Walls	1,000,000	1,107,273	0	1,107,273	107,273	217,273		
Windows								
Window Replacement	1,310,000	830,331		830,331	(479,669)	(19,669)		
Windows	1,310,000	830,331	0	830,331	(479,669)	(19,669)		
	2,430,000	2,038,944	0	2,038,944	(391,056)	178,944		
ENERGY EFFICIENCY								
Central Heating - Design and Installation 2019-22	300,000	287,403.11		287,403	(12,597)	87,403		12,000
Weir Multicon Upgrade 2018-2020	750,000	98,216		98,216	(651,784)	(1,784)	Carry forward required to complete project following successful pilot	650,000
Ful/Efficient Central Heating	1,050,000	385,619	0	385,619	(664,381)	85,619		
MODERN FACILITIES & SERVICES								
Kitchen Renewal								
Kitchen Replacement 2017-20	1,050,000	115,964		115,964	(934,036)	(9,036)	To allow for major project for MCB	110,000
Kitchen Renewal	1,050,000	115,964	0	115,964	(934,036)	(9,036)		
Bathrooms								
2016-20 Bathroom Replacements PCU Team	50,000	33,186		33,186	(16,814)	(16,814)		
Bathrooms	50,000	33,186	0	33,186	(16,814)	(16,814)		
	1,100,000	149,150	0	149,150	(950,850)	(25,850)		
HEALTHY, SAFE & SECURE								
Safe Electrical Systems / CO Detectors								
Safe Electrical systems 2018-22	1,200,000	417,985		417,985	(782,015)	(282,015)	Continuing restrictions ensured expenditure lower than forecast. Carry forward to ensure Council remains on track to achieve EEESH compliance.	500,000
Safe Electrical Systems	1,200,000	417,985	0	417,985	(782,015)	(282,015)		
Communal Areas (Environmentals)								
External Works : Fencing, Gates, Paths	180,000	60,714		60,714	(119,286)	(39,286)	Programme in place for work to commence. Outdoor so able to progress quickly.	80,000
Door Entry Upgrade Term Contract 2016-20	200,000	3,507		3,507	(196,493)	(6,493)		
Communal Areas (Environmentals)	380,000	64,221	0	64,221	(315,779)	(45,779)		
	1,580,000	482,206	0	482,206	(1,097,794)	(327,794)		
NON-SHS ELEMENTS PARTICULAR NEEDS HOUSING (CITC)								
Conversions & Upgradings								
Conversions & Upgradings	50,000	87,988		87,988	37,988	12,988		
Conversions & Upgradings	50,000	87,988	0	87,988	37,988	12,988		
Disabled Adaptations								
Aids & Adaptations 2017-20	100,000	33,689		33,689	(66,311)	13,689		
Disabled Adaptations	100,000	33,689	0	33,689	(66,311)	13,689		
Environmental Improvements								
HRA Roads & Footpaths Improvements	100,000	53,168		61,608	(38,392)	(38,392)	Two major projects identified for 2021-22.	92,000
MCB Tenant Community Improvement Fund	200,000	116,413		107,973	(92,027)	(12,027)		
Environmental Improvements	300,000	169,581	0	169,581	(130,419)	(50,419)		
	450,000	291,259	0	291,259	(158,741)	(23,741)		
Council New Build Housing								
Off The Shelf Purchase	1,000,000	826,491	(280,000)	546,491	(453,509)	(250,509)	Continued support towards SHIP allowing Service to improve maintenance and management responsibility.	453,000
Council New Build Housing	1,000,000	826,491	(280,000)	546,491	(453,509)	(250,509)		
	1,000,000	826,491	(280,000)	546,491	(453,509)	(250,509)		
OTHER								

Housing Capital Programme 2020-21	20-21 Net Budget	Gross Expenditure to 31/03/21	Income to 31/03/21	Net Expenditure to 31/03/21	Actual to Budget Variance	Movement from December Forecast	Year end comments	Carry Forward to 2021-22
Other Costs / HBMS								
Construction Design Management	20,000			0	(20,000)	0		
Computer Equipment - New (HBMS)	225,000	7,025		7,025	(217,975)	(60,000)	New fit for purpose system required for smarter working.	218,000
Lock Up Strategy	100,000			0	(100,000)	(56,000)		
Westhaugh Travelling Site - Alva	240,000	1,170		1,170	(238,830)	1,170	Consultations with tenants to improve site.	239,000
IT Infrastructure - Clacks IT	70,000	72,005		72,005	2,005	0		
Demolitions	150,000	3,128		3,128	(146,872)	(2)	Master plan still to be agreed.	147,000
Other Costs / HBMS	805,000	83,328	0	83,328	(721,672)	(114,832)		
TOTAL CAPITAL EXPENDITURE	8,665,000	4,291,959	(280,000)	4,011,959	(4,653,041)	(498,201)		
Sale of Council Property								
Sale of Council Land	0		(800)	(800)	(800)	(800)		
Sale of Council Property	0	0	(800)	(800)	(800)	(800)		
NET EXPENDITURE	8,665,000	4,291,959	(280,800)	4,011,159	(4,653,841)	(499,001)		2,501,000

General Fund Capital Outturn
As at 31 March 2021

Appendix 7

Project ID	Project ID Description	Approved Budget	Amendments Approved Feb' 21	Revised Budget	Forecast Expenditure as at Dec'20 Outturn	Actual expenditure as at 31 March 2021	Under / over spend against budget	Proposed carry forward	Narrative
Capital Expenditure									
Community Investment Strategy									
All Clackmannanshire Areas									
10156	City Deal	500,000	-	500,000	-	-	(500,000)	500,000	City Deal land acquisition at Alloa West not due to be delivered in year. Proposed carry forward to 2021/22.
10209	City Deal RPMO	100,000	-	100,000	75,616	75,616	(24,384)	-	Contribution to Regional Programme Management Office (RPMO) support delivery of City Region Deal programme delivery (business cases/ management).
10213	City Region Deal - SIEC	100,000	-	100,000	-	-	(100,000)	100,000	The business case for Scotland's International Environment Centre is being developed. Proposed carry forward to 2021/22.
10042	Community Investment Grants	103,094	-	103,094	14,972	36,174	(66,920)	20,000	Expenditure is less than budget due to availability of contractors to quote and complete works as a result of COVID19.
10174	Fitness Suite Replacement	12,000	-	12,000	12,000	11,435	(565)	565	Expenditure in line with budget.
10065	Social Services Adaptations	75,000	-	75,000	75,000	9,473	(65,527)	-	Mobile Emergency Care Service equipment capitalised which meet capitalisation criteria and threshold.
All Clackmannanshire Areas Total		890,094	-	890,094	177,588	132,698	(757,396)	620,565	
Alloa Cluster									
10000	Schools ICT Replacement - Alloa	41,000	-	41,000	40,782	27,567	(13,433)	13,433	Underspend against budget. Proposed carry forward into 2021/22 for delayed laptop order.
10007	School Interactive Display Replacement - Alloa	139,930	-	139,930	137,843	137,843	(2,087)	2,087	Small underspend against budget. Proposed carry forward into 2021/22.
10006	Park Primary School - School Development	1,586,124	-	1,586,124	1,640,929	845,954	(740,170)	740,170	Project spans more than more year and due to conclude August 2021, underspend due to project phasing. Proposed carry forward into 2021/22.
10216	Coalsnaughton Primary	10,000	-	10,000	-	0	(10,000)	10,000	Options appraisal required as part of learning estate review. No spend in year.
10005	Park, Play Area & Open Space Improvements - Alloa	50,000	-	50,000	38,000	37,989	(12,011)	12,011	Project delays due to COVID19. Proposed carry forward of underspend into 2021/22.
10008	Heritage Improvement	23,590	-	23,590	-	0	(23,590)	23,590	No spend in 2020/21. Proposed carry forward of underspend to 2021/22.
10009	Sunnyside Cemetery Extension	150,000	-	150,000	90,000	90,000	(60,000)	60,000	Project experienced delays during 2020/21. Proposed carry forward of forecast underspend in 2021/22 to complete the project.
10010	Kilncraigs BPRA	4,900,000	-	4,900,000	4,906,325	4,906,325	6,325	-	Payment has been made to offset investment and to conclude lease and loan arrangement.

Project ID	Project ID Description	Approved Budget	Amendments Approved Feb' 21	Revised Budget	Forecast Expenditure as at Dec'20 Outturn	Actual expenditure as at 31 March 2021	Under / over spend against budget	Proposed carry forward	Narrative
10169	Kelliebank Depot Improvements	24,564	-	24,564	20,797	29,245	4,681	-	Gas upgrades, digital enhancement/improvement works complete.
10183	Forthbank Recycling Centre Improvements	148,141	-	148,141	148,141	124,785	(23,356)	23,356	Household Waste Recycling Centre works not complete. Proposed carryforward of budget into 2021/22 to complete project.
Alloa Cluster Total		7,073,349	-	7,073,349	7,022,818	6,199,708	(873,641)	884,647	
Hillfoots Cluster									
10031	Schools ICT Replacement - Alva Academy	50,276	-	50,276	50,209	46,161	(4,115)	4,115	Small underspend against budget. Proposed carry forward into 2021/22.
10035	School Interactive Display Replacement - Alva	138,930	-	138,930	137,843	137,843	(1,087)	1,087	Small underspend against budget. Proposed carry forward into 2021/22.
10140	Village and Small Town - Alva	1,547,000	-	1,547,000	195,000	188,608	(1,358,392)	1,358,392	Brook street/Alva Primary School project complete, which is fully grant funded. Stirling Street improvement project delayed due to contractor's staff furloughed during current lockdown. Proposed carry forward of underspend into 2021/22.
10039	Village and Small Town - Dollar	25,617	-	25,617	-	0	(25,617)	25,617	No forecast expenditure in year. This project will be considered as part of the capital planning process for 2021/22, proposed carry forward.
10119	Strathdevon Primary School - School Development	29,750	-	29,750	40,496	29,600	(150)	-	Project complete.
10032	Alva Community Campus/Locality Hub/Primary School	50,000	-	50,000	9,573	0	(50,000)	-	Options appraisal required as part of learning estate review. No spend in year.
10121	Menstrie Primary School - School Development	-	191,000	191,000	159,868	25,656	(165,344)	32,000	Propose carry forward of underspend for retention due in 2021/22.
10124	Tillicoultry Primary School - School Development	100,000	-	100,000	82,209	85,770	(14,230)	-	Heating upgrade works in progress and due to be complete by the end of the financial year. Spend under budget due to specification changes.
Hillfoots Cluster Total		1,941,573	191,000	2,132,573	675,198	513,638	(1,618,935)	1,421,211	
Lornshill Cluster									
10011	Schools ICT Replacement - Lornshill	48,346	-	48,346	46,531	42,243	(6,103)	6,103	Small underspend against budget. Proposed carry forward into 2021/22.
10020	School Interactive Display Replacement - Lornshill	139,941	-	139,941	137,843	137,843	(2,098)	2,098	Small underspend against budget. Proposed carry forward into 2021/22.
10024	Clackmannan Primary School Refurbishment/ Locality Hub	10,000	19,000	29,000	31,983	31,977	2,977	-	Retentions of Early Years Works completed in 2019/20 finalised. Project complete.
10014	Craigbank Primary School Refurbishment	48,000	-	48,000	36,754	38,331	(9,669)	9,669	Propose carry forward of underspend for retention due in 2021/22.
10017	School Estate - Tullibody South Campus	1,650,000	(210,000)	1,440,000	587,354	572,354	(867,646)	867,646	New build and external works are completed with retentions of £228k and £180k for external areas, mats and wall replacements. The street works outside the school of £360k (£80k Council and remaining grant funded). Proposed carry forward of underspend into 2021/22.

Project ID	Project ID Description	Approved Budget	Amendments Approved Feb' 21	Revised Budget	Forecast Expenditure as at Dec'20 Outturn	Actual expenditure as at 31 March 2021	Under / over spend against budget	Proposed carry forward	Narrative
10043	Lochies Primary School - School Development	39,530	-	39,530	-	-	(39,530)	-	Options appraisal required as part of learning estate review. No forecast spend in year.
10125	Banchory Primary School - School Development	58,412	-	58,412	49,191	37,025	(21,387)	21,387	Project not yet complete (PCU works to be completed). Proposed carry forward into 2021/22.
10015	Safer Routes to School	334,000	-	334,000	311,255	337,479	3,479	-	Construction complete. Awarded grant funding through Sustran and CWSS, £318k grant allocated.
10149	Clackmannan Regeneration	854,475	-	854,475	33,270	38,175	(816,300)	816,300	The project is expected to complete in 2021/22 and received grant funding of £606k. Proposed carry forward underspend into 2021/22.
10164	Clackmannan Community Access Point (CAP)	93,000	-	93,000	-	-	(93,000)	93,000	Community Asset Transfer not anticipated to be concluded in year. Proposed carry forward.
Lornshill Cluster Total		3,275,704	(191,000)	3,084,704	1,234,182	1,235,427	(1,849,277)	1,816,203	
Total Community Investment Strategy		13,180,720	-	13,180,720	9,109,785	8,081,470	(5,099,250)	4,742,626	
Fleet Asset Management Strategy									
Fleet Asset Management Strategy									
10062	Vehicle Replacement	1,997,741	-	1,997,741	1,638,241	1,623,781	(373,960)	335,000	Delays to delivery of four fleet replacement orders. Proposed carry forward of £335k into 2021/22.
Fleet Asset Management Strategy Total		1,997,741	-	1,997,741	1,638,241	1,623,781	(373,960)	335,000	
Total Fleet Asset Management Strategy		1,997,741	-	1,997,741	1,638,241	1,623,781	(373,960)	335,000	
IT Asset Management Strategy									
IT Asset Management Strategy									
10041	Schools ICT Replacement - All Primaries	90,000	-	90,000	85,100	23,610	(66,390)	66,390	Underspend against budget. Expenditure committed for Smoothwall procurement proposed carry forward of underspend into 2021/22.
10064	IT Infrastructure	144,000	-	144,000	136,100	125,322	(18,678)	18,678	Underspend against budget. Expenditure committed for education laptop purchase. Proposed carried forward of unspent budget into 2021/22.
10067	Digital Transformation	25,619	-	25,619	22,944	15,174	(10,445)	10,445	Underspend against budget proposed carryforward into 2021/22 to meet committed spend.
10187	Digital Infrastructure	668,066	-	668,066	-	-	(668,066)	168,000	Project to install fibre into schools and Council buildings. This work is being replanned to work around BT Openreach announcements. Proposed carry forward to 2021/22.
10202	Education Digital Devices - Chromebooks	192,304	-	192,304	192,234	182,898	(9,406)	6,411	Small budget under spend. Proposed carry forward £6k of budget to meet committed spend.
10207	Digital Foundations: M365	350,000	-	350,000	322,291	220,705	(129,295)	129,295	Proposed carried forward of unspent budget into 2021/22 to meet committed spend.

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10210	Homeworking	115,000	-	115,000	114,998	106,773	(8,227)	8,227	Small budget under spend. Proposed carry forward £8k of budget to meet committed spend.
10066	Social Services Integrated System	393,405	-	393,405	-	0	(393,405)	-	Social services system will not be procured in 2020/21. This project is included within the Capital Budget for 2021/22.
IT Asset Management Strategy Total		1,978,394	-	1,978,394	873,667	674,482	(1,303,912)	407,445	
Total IT Asset Management Strategy		1,978,394	-	1,978,394	873,667	674,482	(1,303,912)	407,445	
Land Asset Management Strategy									
Land Asset Management Strategy									
10061	Wheeled Bins	30,000	-	30,000	34,442	34,436	4,436	-	Small overspend against budget.
Land Asset Management Strategy Total		30,000	-	30,000	34,442	34,436	4,436	-	
Total Land Asset Management Strategy		30,000	-	30,000	34,442	34,436	4,436	-	
Property Asset Management Strategy									
Alloa Cluster									
10191	Alloa Town Centre Regeneration	946,118	-	946,118	11,889	12,323	(933,795)	933,795	Delays to the project due to COVID19 (contractor's employees have been furloughed). Project is fully grant funded from Scottish Government and South East Scotland Transport Partnership. Proposed carry forward.
10204	Alloa Academy DDA	100,000	-	100,000	27,622	27,662	(72,338)	-	Disability Discrimination Act improvement works instructed through PPP contract.
10208	Bowmar Community Hub	550,000	95,000	645,000	32,000	43,972	(601,028)	601,028	£550k grant funding received from Scottish Government and Council contribution of £100k. Project will not be completed in this financial year. Proposed carry forward to 2021/22.
10214	Kilncraigs - Roof	50,000	-	50,000	-	400	(49,600)	49,600	Work is being procured through Hubco. This work is not anticipated to be undertaken in 2020/21. Proposed carry forward.
10215	St Mungos Primary	150,000	-	150,000	150,000	0	(150,000)	-	Options appraisal required as part of learning estate review. No expenditure anticipated in year.
Alloa Cluster Total		1,796,118	95,000	1,891,118	221,511	84,357	(1,806,761)	1,584,423	
Hillfoots Cluster									
10206	Alva Academy DDA	50,000	-	50,000	-	0	(50,000)	-	Disability Discrimination Act improvement works instructed through PPP contract. No forecast spend.
Hillfoots Cluster Total		50,000	-	50,000	-	-	(50,000)	-	
Lornshill Cluster									
10201	The Orchard	203,000	-	203,000	201,000	194,765	(8,235)	-	Project complete at old St Bernadette's RC Primary School. Small underspend against budget.

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10205	Lornshill Academy DDA	50,000	-	50,000	-	0	(50,000)	-	Disability Discrimination Act improvement works instructed through PPP contract. No forecast spend.
10217	Park Primary - P1 Provision	35,000	-	35,000	6,821	6,821	(28,179)	-	Works completed and final accounts to be completed. Savings incurred from completing the work in house.
Lornshill Cluster Total		288,000	-	288,000	207,821	201,586	(86,414)	-	
Property Asset Management Strategy									
10045	Statutory Compliance DDA Schools	17,000	-	17,000	20,633	14,892	(2,108)	-	Small underspend against budget.
10046	Compliance - Asbestos Removal (Schools)	20,000	-	20,000	-	0	(20,000)	18,000	Contract works (£18k) due to commence at Alva Primary School at the start of April 2021. Vacant possession required to complete work, proposed carry forward of underspend
10212	Police Integration - Car park works	68,000	-	68,000	5,000	1,218	(66,782)	66,782	Legal agreement to be concluded and work due to commence in 2021/22. Proposed carry forward of underspend to 2021/22.
Property Asset Management Strategy Total		105,000	-	105,000	25,633	16,110	(88,890)	84,782	
Property Asset Management Strategy		2,239,118	95,000	2,334,118	454,965	302,054	(2,032,064)	1,669,205	
Roads Asset Management Strategy									
All Clackmannanshire Areas									
10176	Electric Vehicle Charge Points	242,933	-	242,933	122,443	58,491	(184,442)	75,000	Progress of work adversely affected by COVID19 (supply and installation). Fully grant funded.
All Clackmannanshire Areas Total		242,933	-	242,933	122,443	58,491	(184,442)	75,000	
Road Asset Management Strategy									
10049	Flood Prevention	165,414	-	165,414	44,878	63,108	(102,306)	102,306	Programme of flood prevention works and contracts prepared to be let. Essential works which will be delayed until 2021/22. Proposed carry forward of underspend to 2021/22.
10050	Cycle Routes	347,309	-	347,309	250,000	147,357	(199,952)	199,952	Grant funding from Sustran and CWSR of £80k. Progress on this project has been disrupted due to COVID19. Proposed carry forward of underspend to 2021/22.
10051	Carriageways	1,894,000	-	1,894,000	1,894,000	1,846,034	(47,966)	47,966	Grant funding applied Scottish Forestry and Sustran of £57K. Carryforward request to complete Parkhead Court Project.
10054	Bridge Improvements	50,000	-	50,000	12,323	12,323	(37,677)	37,677	No tenders received - projects will be delayed until 2021/22. Proposed carry forward of underspend to 2021/22.
10055	Road Safety	522,891	-	522,891	122,749	522,891	0	-	Project awarded Paths for All, Charge Place Scotland, CWSR and Sustran of £523k.
10056	Lighting Replacement	250,000	-	250,000	250,000	256,917	6,917	-	Essential streetlighting replacement.

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10172	Parking Management Scheme (PMS)	100,000	(95,000)	5,000	-	0	(5,000)	-	Project delayed due to COVID19 and is being considered as part of the budget process for 2021/22.
10203	Roads Management System	10,000	-	10,000	10,000	7,395	(2,605)	-	Road management system has been procured and partially invoiced. Forecast to spend on budget.
10218	Bus Priority Rapid Development Fund	55,000	-	55,000	1,685	15,883	(39,117)	39,117	Project fully grant funded, which consists of three works. Project will not be completed in 2020/21. Proposed carry forward of underspend into 2021/22.
Road Asset Management Strategy Total		3,394,614	(95,000)	3,299,614	2,585,635	2,871,908	(427,706)	427,018	
Total Roads Asset Management Strategy		3,637,547	(95,000)	3,542,547	2,708,078	2,930,399	(612,148)	502,018	
Total Capital Expenditure		23,063,520	-	23,063,520	14,819,177	13,646,622	(9,416,898)	7,656,294	
Total Capital Funding		(10,509,552)	687	(10,508,865)		(7,145,544)	3,363,321		
Net Capital Programme		12,553,968	687	12,554,655		6,501,078	(6,053,577)		

