
Report to: Audit & Scrutiny Committee

Date of Meeting: 25 August 2022

Subject: Council Financial Performance 2021/22

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 2022. The figures provided in this report are draft pending completion of the audit of the 2021/22 annual accounts.
- 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, 2021/22,
 - 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, 2021/22.

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 £(10.324)m for the year to 31 March 2022, of which £(7.455)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 £(1.647)m, however noting a nil variance as the whole budgeted amount is passed over to the Partnership reserves;
- 2.1.3 the HRA revenue surplus over budgeted surplus for the year of £(1.554m) to 31 March 2022;
- 2.1.4 the HRA Capital programme underspend of £(3.717)m and carry forward of £(2.282)m;

- 2.1.5 the General Fund Capital Programme underspend of £(7.156)m, and
- 2.1.6 delivery of the £2.126m savings programme, £1.796m (84.5%) achieved as at 31 March 2022.

3.0 Background

- 3.1 This report summarises the draft financial position of the Council for the financial year ended 31 March 2022. 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 2022, the General Fund revenue account underspent its budget by £(10.324)m. This underspend includes £7.455m of funds earmarked for specific purposes to be carried forward to future years. The remaining £2.869m underspend contributes to uncommitted reserves. This summary position is presented in **Appendix 1** with a more detailed position provide in **Appendices 2 to 7**. This position is draft and will be confirmed on completion of the external audit of the 2021/22 annual accounts.
- 4.2 The actual underspend of £(10.324)m is a favourable movement of £(10.306)m (excluding H&SCP) compared to the forecasted £0.018m overspend variance position reported to Council in March 2022 as part of the General Fund Revenue and Capital Budget 2022/23. Whilst this is a significant movement, it should be noted that the previous reported position did not include underspends relating to earmarked sums (£7.455m) or allocation of additional funding received within the 2022/23 Budget Settlement relating to 2021/22.
- 4.3 Uncertainty due to the continued challenges from the Covid19 pandemic including further lockdown restrictions during the third and fourth quarters of 2021/22 resulted in fluctuations in anticipated spend.
- 4.4 The Council Summary at Appendix 1 shows the under and overspend positions for each of the Directorates and Corporate Areas. The overall underspend is mainly attributable Council movement of £(10.324)m is across all 4 Directorates: People £(1.993)m, Place £(4.010)m and Partnership & Performance £(0.497)m, Transformation £(0.125) with the balance in Corporate Services £(3.699)m. £7.455m of this movement relates to earmarked funds for specific purposes.
- 4.5 In 2021/22 the Council drew down £7.149m from earmarked reserves, £2.973m was allocated across services for committed spend. £4.176m was from Covid specific earmarked reserves: £0.977m was related to Education and 0.957m was allocated to mitigate loss of income, £0.478m was paid to businesses to support Covid recovery and £1.034m was allocated to Childcare to offset additional demand and increased provider costs. The remaining £0.730m of the Covid specific earmarked reserves was allocated across services to support Covid recovery activities.

Loss of Income

- 4.6 As was seen in 2020/21, the level of income the Council has been able to generate during the 2021/22 financial year has been impacted in certain service areas. Further lockdown restrictions took place during 2021/22 and demand for some services have not yet recovered to pre COVID levels. This has been seen across various income streams and has resulted in an income reduction of £0.957m. Funding previously received from the Scottish Government to mitigate loss of income due to COVID has been used to offset this shortfall in full. The allocations across Directorates are included within the final outturn positions reported within this report and are as follows;

Allocation of funding to mitigate Loss of Income due to Covid:

Directorate	£'m
People	0.230
Place	0.636
Partnerships & Performance	0.091
Total	0.957

General Fund Reserves

- 4.7 Of the £10.324m underspend, as noted above, £7.455m is earmarked for spend within 2022/23. This is summarised by service in **Appendix 1**. After earmarked funds from Service underspends, this leaves a contribution to uncommitted reserves in 2021/22 of £2.869m.
- 4.8 The total general reserves position including committed and uncommitted reserves at 31 March 2022 are £23.200m. Further detail on the movement in reserves has been reported in the draft annual accounts also being presented to this Committee.

COVID19 Funding

- 4.9 As part of the settlement, the Council received an additional £5.036m from the Scottish Government to support the financial impact as a consequence of COVID19. £2.399m 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 £2.637m was allocated for specific funding priorities. Details of funding received are provided in the table below:

Funding	Council Share
	£'000
General Covid funding	2,399
TOTAL Non ringfenced COVID funding	2,399
Low income pandemic payments	750
Business support and low income households	771
Admin funding	61
Other specific funding	1,055
Total Ringfenced COVID Funding	2,637
TOTAL COVID FUNDING	5,036

4.10 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 £6.736m 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.

Support Grants	To Businesses £000	To Individuals £000	Total £000
Childcare Omicron Impacts Fund	27		27
Hospitality Fund - December 2021	359		359
Hospitality and Leisure Fund - January 2022	159		159
Public House Table Service Fund	65		65
Nightclub Closure Fund	50		50
Scottish Brewers Fund	60		60
Taxi and Private Hire Operator support Pre Omicron Fund	162		162
Taxi and Private Hire Operator support Omicron Fund	85		85
Additional Soft Play Fund	9		9
Localised Restrictions Fund	79		79
Route Map Extension Fund	81		81

Restart & Transition Fund	2,806		2,806
Self Isolation Grant		725	725
Ventilation Grant	12		12
£400 Secondary Teachers & Lecturers	-	103	103
£500 Health & Social Care payment to Council staff	-	184	184
£500 Health & Social Care payments to Private providers	166		166
Low Income Pandemic Payment	-	765	765
Scottish Child payment- Bridging payments	-	839	839
Total	4,120	2,616	6,736

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

- 5.1 At the end of 2021/22 the Clackmannanshire element of the H&SCP reported an underspend of £(1.647)m. However, the final outturn reflects a nil variance as in line with the Integration Scheme, the Council's full approved budgeted contribution for 2021/22 is paid over to the Partnership. This underspend then contributes to the overall financial position of the Partnership. 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. The reserve for the Clackmannanshire element at 31 March 2022 was £2.396m.
- 5.2 Details of the forecast variances that make up this underspend are shown in **Appendix 7** which has also been provided to the Partnership for inclusion in their consolidated financial report up to 31 March 2022.

6.0 General Fund Capital

- 6.1 During 2021/22, the General Fund Capital programme delivered significant gross investment in Clackmannanshire amounting to £10.659m. This reflects an underspend of £(7.156)m against the budgeted programme, of which £(7.505)m is proposed to be carried forward to 2022/23.
- 6.2 Similar to other areas of Council activity, the capital programme for 2021/22 was again adversely impacted by the Covid19 pandemic. Many projects faced delays during the financial year due to slow market recovery from the previous years lockdown restrictions, reprioritisation of Council resources and availability of contractors and supplies.

Appendix 8 provides detail of the expenditure as at 31 March 2022, 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 2022	Over / (under) Spend	Main Variances
	£m	£m	£m	
Community Investment Strategy	7.463	4.262	(3.201)	<p>The underspend against budget is primarily due to the following projects:</p> <ul style="list-style-type: none"> -City Deal Project - Innovation Hub Delivery £0.350m, underspend proposed to be carried forward in full. -Park Primary £0.360m, underspend proposed to be carried forward in full. - Village and Small Town Alva £0.393m underspend and carryforward; - Tullibody South Campus £0.756m underspend proposed to be carried forward in full. - Clackmannan Regeneration £0.890m underspend proposed to be carried forward in full. <p>The total proposed carryforward for this strategy area is £3.304m.</p>
Property	3.225	2.190	(1.035)	<p>The underspend is primarily due to the following projects which have been delayed and will be progressed during 2022/23:</p> <ul style="list-style-type: none"> - Alloa Town Centre Regeneration £0.455m underspend and carryforward; -Wellbeing Complex £0.392m, proposed carryforward Cemetery Walls £0.220m, proposed carryforward <p>The total proposed carryforward for this strategy area is £1.356 m.</p>
Roads	3.014	2.268	(0.746)	<p>Underspend mainly caused by delays experienced due to continued delays due to Covid19 in the following projects:</p> <ul style="list-style-type: none"> - Cycle Routes underspend of £0.191m, proposed carryforward. - Carriageways underspend of £0.381m, proposed carryforward. - Bridge improvements underspend of £0.123m, proposed carryforward. <p>Total proposed carryforward fro this strategy area is £0.906m.</p>
Land	0.037	0.217	0.180	Overspend relates to improvements at West End Park that was funded through

Asset Management Strategy	Budget	Actual at 31 March 2022	Over / (under) Spend	Main Variances
	£m	£m	£m	
				additional income.
Fleet	1.124	0.577	(0.547)	Underspend due to delays in delivery of vehicle orders. Delivery expected 2022/23, proposed carryforward £0.410m
IT	2.952	1.145	(1.807)	Underspend driven predominately by three projects: - Social service integrated system £0.700m, - Digital infrastructure £0.456m, proposed to be carried forward in full. Upgraded telephony systems £0.349m, proposed carryforward of underspend. Total proposed carryforward for this strategy area is £1.404m.
Gross Capital Expenditure	17.815	10.659	(7.156)	
Allocation of Capital Funding	(6.601)	(6.711)	(0.110)	Funding is allocated to projects as it is spent. Due to underspends noted above, any funding has not been utilised in full and will be carried forward to 2022/23 where grant conditions allow. Variance includes additional unbudgeted funding streams received through the year.
Net capital programme	11.214	3.948	(7.266)	

Capital Receipts

- 6.4 During 2021/22, in year capital receipts of £0.943m were received as result of asset sales. Within this figure there were property receipts of £0.748m and vehicle receipts of £0.195m. Property was purchased at a cost of £0.201m from previously received capital receipts. A further £0.115m was transferred from the HRA to capital receipts for the transfer of properties at Coalsnaughton.
- 6.5 During 2021/22 Capital Receipts of £1.135m were used to offset Revenue spend in line with the permitted use of Capital Receipts. Of this, £0.729m of Capital Receipts have been used to offset loans fund charges as approved by Council in its 2021/22 budget setting, £0.389m was also transferred to fund revenue spend on Transformation and a further £0.017m was transferred to support the permitted statutory element of voluntary redundancy.

- 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 2021/22.

7.0 Delivery of 2021/22 Approved Savings

- 7.1 At its budget meeting in March 2021, Council approved savings of £2.126m for the financial year 2021/22. The table below shows the split of these savings across Directorates and achievement of those savings by 31 March 2022.

General Services Revenue Budget 2021/22 - Achievement of Approved Savings by Directorate

Directorate	Total Approved Savings £000	Achieved £000	Unachieved £000
People	682	582	100
Place	776	711	65
Partnership & Performance	668	503	165
Total Approved Savings	2,126	1,796	330
		84.5%	15.5%

- 7.2 The above table indicates that 84.5% of savings have been achieved, with 15.5% unachieved in 2021/22. Detail of individual savings within each directorate is provided in **Appendix 9**.

8.0 Housing Revenue Account (HRA)

Revenue

- 8.1 The HRA Revenue account outturned a surplus of £(7.199)m which is £(1.554)m above the budgeted surplus. This is an increase of £0.973m from the forecast figure of £6.146m reported to Council in February 2022. £5.265m of this surplus has been used to fund capital expenditure which mitigated the requirement to borrow in the year. This has resulted in a net contribution to reserves of £1.942m and closing reserves at 31 March 2022 of £9.552m. **Appendix 10** 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.

Capital

- 8.2 The HRA Capital Programme underspent by £(3.717)m against a budget of £8.992m inclusive of carry forwards from 2020/21.
- 8.3 The programme has been impacted by the Covid19 restrictions as was the case in 2020/21 with further lockdown restrictions, contractor availability and supply chain issues. Unspent funds of £2.282m are proposed to be carried forward to progress work during 2022/23.
- 8.4 **Appendix 11** provides details of the approved budgets and outturn 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 £(10.324)m for the year to 31 March 2022, of which £7.455m is earmarked to be carried forward for specific purposes.
- 9.2 The Clackmannanshire element of the H&SCP outturned an underspend of £(1.647)m for the year to 31 March 2022. 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 £(1.554)m to 31 March 2022.
- 9.4 The General Fund Capital programme outturned an underspend of £(7.156)m.
- 9.5 The HRA Capital programme outturned an underspend of £(3.727)m with a proposed carry forward of £(2.282)m.
- 9.6 Of the £2.126m approved savings programme, £1.796m (84.5%) have been achieved by 31 March 2022.
- 9.7 The figures provided above are draft subject to external audit. Final figures will be confirmed in the final audited accounts to be presented to the relevant Committee later in the year.

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 March 2022

Appendix 2 - People Directorate Variances at 31 March 2022

Appendix 3 - Place Directorate Variances at 31 March 2022

Appendix 4 - P&P Directorate Variances at 31 March 2022

Appendix 5 - Transformation Directorate Variances at 31 March 2022

Appendix 6 - Corporate Variances at 31 March 2022

Appendix 7 - HSCP Variances at 31 March 2022

Appendix 8 - General Fund Capital Outturn at 31 March 2022

Appendix 9 - Summary Savings by Directorate at 31 March 2022

Appendix 10 - HRA Revenue Variances at 31 March 2022

Appendix 11 - HRA Capital Outturn at 31 March 2022

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)

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Approved by

NAME	DESIGNATION	SIGNATURE
Lindsay Sim	Chief Finance Officer	
Stuart Crickmar	Director of Partnership & Performance	

As at 31 March 2022

	<i>Revised Budget</i>	<i>Revised Actual</i>	<i>Variance Actual to Budget</i>	<i>Earmarked 2022/23</i>	<i>Over (under) spend after earmarked</i>
	<i>£'000</i>	<i>£'000</i>	<i>£'000</i>	<i>£'000</i>	<i>£'000</i>
Directorate					
People	74,405	72,412	(1,993)	1,766	(227)
Place	31,331	27,321	(4,010)	1,529	(2,481)
Partnership & Performance	10,460	9,963	(497)	68	(429)
Transformation	337	212	(125)	125	0
Directorate Expenditure	116,533	109,908	(6,625)	3,488	(3,136)
Corporate					
Corporate Centrally Held	3,796	1,099	(2,698)	2,399	(299)
Health & Social Care Partnership	21,583	21,583	(0)		
Corporate Services	1,018	19	(999)	1,568	569
Misc Services - Non Distributed Costs	1,264	1,264	(0)		
	27,662	23,965	(3,697)	3,967	270
	144,195	133,873	(10,322)	7,455	(2,866)
less allocated to non general fund	(1,305)	(1,307)	(2)		(2)
	142,890	132,566	(10,324)	7,455	(2,868)
Add Requisitions from Joint Boards					
Central Scotland Valuation	445	445	(0)		0
Corporate Expenditure	143,335	133,011	(10,324)	7,455	(2,868)
Add/Deduct					
Interest on Revenue Balances	(91)	(37)	54		54
Loans Fund Contribution	4,829	5,210	381		381
Contribution to Bad Debt Provision	200	86	(114)		(114)
Total Expenditure	148,273	138,269	(10,003)	7,455	(2,547)
Sources of Funding					
General Revenue Funding	(102,433)	(102,496)	(63)		(63)
Non-Domestic Rates	(13,650)	(13,650)	0		0
Council Tax	(23,716)	(23,974)	(258)		(258)
	(139,799)	(140,120)	(321)	0	(321)
			0		
Outturn before budgeted funding from reserves	8,474	(1,850)	(10,324)	7,455	(2,869)
	0				
Application of unapplied Capital receipt	(729)	(729)	0		
Transfers from HRA	(192)	(192)	0		
Contribution from Earmarked Reserves	(5,994)	(5,994)	0		
Contribution from Capital Receipts	(406)	(406)	(0)		
Contribution from Uncommitted Reserves	(1,155)	(1,155)	0		
Earmarked for 2022/23	0	7,455	0		
Total Funding	(8,475)	(1,021)	(0)		
			0		
Projected (Surplus)/Shortfall	(1)	(2,869)	(10,324)	7,455	

People	Annual Budget 2021/22	Actual to March 2022	Variance Actual to Budget at March	Narrative
	£'000	£'000	£'000	
Strategic Director	64	66	2	Small overspend due to historic unachieved saving.
Support & Wellbeing				
Strategy & Customer Services	1,695	1,320	(375)	Libraries: £(0.048)m underspend due to vacancy management as a result of staff turnover, decreased spend on books and an increase in income. Leisure: £(0.328)m - £(0.286)m underspend due to Alloa leisure Bowl subsidy reduction; £(0.065)m vacancy management underspend; £(0.020)m additional income received; £(0.005)m various small underspends. EMR - £0.263m proposed for wellbeing hub; underspend after EMR £(0.113)m.
Sports Development	380	233	(147)	Sports Development: £(0.146)m - £(0.076)m underspend due to casual sports coaches and equipment due to non delivery due to Covid closures; £(0.034)m underspend due to discontinuation of some programmes; £(0.036)m underspend on vacancy management as a result of staff turnover.
Total Support & Wellbeing	2,075	1,553	(522)	
Education & Learning				
Devolved Schools	31,459	30,829	(630)	Devolved Schools: £(0.631)m - £(0.720)m underspend in Primary due to staffing; £(0.104)m underspend in Secondary consisting of £(0.223)m underspend in staffing and £0.119m overspend in per capita; £0.199m overspend in ASN consisting of, £0.136m overspend in staffing, £0.038m income shortfall, £0.025m overspend on per capita; £(0.006)m underspend in Early Years per capita. Earmarked Reserves - £0.631m proposed; underspend after EMR £0.00m
Early Years	9,717	9,910	193	Early Years: £0.194m - £0.064m overspend in ABC Nursery due to historic unachievable income budget, partly offset by reduction in staffing & non staffing expenditure as the facility is now closed; £0.042m overspend in Nursery provision consisting of £0.012m overspend on insurance, £0.009m overspend on staffing, £0.011m reduction in income and £0.010m overspend on other non staffing; £0.013m overspend on milk and snack funding; £0.075m overspend on 1140hrs expansion.
ASN Non Devolved	5,920	6,145	225	ASN Non Devolved: £0.0225m - £0.130m overspend in Learning Assistants due to increasing demand, £0.113m overspend on pupil transport, £0.037m overspend on accessibility strategy, £0.012m overspend on insurance costs, £0.010m overspend on Lochies building works, £0.009m overspend on legal costs, partially offset by a £(0.066)m underspend in other staffing budgets due to staff turnover and £(0.018)m underspend on and Summer Of Activities. EMR - £0.018m proposed for Summer of Activities; overspend after EMR £0.243m
Primary Non Devolved	2,389	2,042	(347)	Primary Non Devolved: £(0.347)m - £(0.111)m underspend in core primary non devolved, consisting of £(0.087)m underspend on teachers supply, (£0.054)m underspend in staffing as a result of turnover, £(0.033)m underspend in clothing grants, £(0.022)m underspend on pupil transport, £0.037m overspend on non staffing overspend such as parent pay and equipment, £0.034m overspend on probationers waivers, £0.014m overspend on insurance; £(0.233)m underspend in teachers "flexibility" reflects uncommitted staffing related funding (Education Recovery, and 100 days commitment Teachers & PSA's).
Secondary Non Devolved	1,770	1,721	(49)	Secondary Non Devolved: £(0.049)m - £0.039m overspend due to reduced music income as a result of fees no longer charged; £0.006m overspend on Gaelic, £(0.034)m underspend in teachers supply; £(0.012)m underspend in clothing grants; £(0.041)m underspend in staffing; £0.011m overspend on unachieved income; £(0.010)m underspend on EMA's; £(0.010)m underspend on admin fee & Curriculum Charges funding and £0.002m various small overspends.
Pupil Equity Funding	2,469	1,789	(680)	PEF: £(0.680)m underspend. This is allocated on an Academic Year basis and will be carried forward to next year to be utilised by end of July 2022. EMR - £(0.680)m proposed; nil variance after EMR.
Business Management	996	945	(51)	Business Management: £(0.051)m - £(0.037)m underspend in cleaning & hygiene costs in other areas; £(0.033)m underspend due to vacant post and staff turnover; £0.007m overspend on training; £0.007m shortfall on NHS Income; £0.005m overspend on long service award.
Other Areas	799	712	(87)	Other Areas: £(0.087)m - £(0.052)m underspend on psychology service; £(0.017)m underspend on school crossing patrols; £(0.017)m underspend on youth and adult services. £(0.045)m underspend relates to staffing across all areas and £(0.041)m underspend in Mental Health funding to be carried forward to 2022-23. EMR - £(0.041)m proposed for mental health funding; underspend after EMR £(0.046)m.

People	Annual Budget 2021/22	Actual to March 2022	Variance Actual to Budget at March	Narrative
	£'000	£'000	£'000	
Education & Learning Total	55,518	54,092	(1,426)	
Care & Protection				
Children's Commissioned Services	686	873	187	Childrens Commissioned Services: £0.187m overspend relates to payments to third sector organisations.
Corporate Parenting	7,195	7,794	599	Corporate Parenting: £0.599m overspend relates to: External Fostering £0.541m; Kinship Payments £0.156m and Home Care £0.013m There are 71 children in external fostering placements, which is an increase of 16 since the start of the year. External Foster placements increased by 18 during 2020/21 that have continued into 2021/22.. There were offsetting underspend on Legal fees £(0.100)m and staffing costs £(0.011)m.
Fieldwork Children And Families	2,261	2,121	(140)	Fieldwork Children & Families: £(0.140)m - £(0.197)m underspend in vacancy management due to turnover, £0.019m overspend on stationery, £0.018m overspend on transport, £0.017m overspend due to pressures within Section 22 spend, £0.003m various small overspends. EMR - £0.033m proposed for Family Wellbeing Partnership, £0.050m proposed for Trauma funds; underspend after EMR £0.057m.
Residential Placements	2,777	3,444	667	Residential Placements: £0.667m - £0.571 overspend due to volume of clients in residential placements. At the end of March there were 20 young people in residential placements a reduction of 5 since October. £0.061m overspend on expenditure on out of area education as a result of 20 children receiving educational support from other local authorities. £0.027 overspend due to inflationary increases ranging from 1% to 4%. £0.008m various small overspends.
Strategy And Planning	379	390	11	Strategy & Planning: £0.011m Various small overspends.
Management Support	869	579	(290)	Management Support: £(0.290)m underspend as a result of staffing vacancies.
Allocation of Covid funding	1,034	0	(1,034)	Allocation of Covid funding to mitigate increased demand and service costs due to Covid.
Criminal Justice Service	1,548	1,499	(49)	Criminal Justice Services: £(0.049)m underspend proposed to be earmarked as reserve. EMR - £0.050m proposed; overspend after EMR £0.001m.
Total Care & Protection	16,749	16,700	(49)	
Directorate Total	74,405	72,412	(1,994)	

Place Directorate
Variances at 31 March 2022

Appendix 3

Place	Annual Budget 2021/22 £'000	Actual to March 2022 £'000	Variance Actual to Budget at March £'000	Narrative
Strategic Director	209	187	(22)	Recharge to HRA for Directors support.
Development	2,597	1,154	(1,443)	<p>Economic Development: £(0.939)m underspend due to lower throughput of clients against funding provided. £0.840m grant funding has been proposed to be carried forward as an EMR into 2022/23.</p> <p>Development Services: £(0.369)m underspend due to increased income, relating to 2 development applications (£(0.250)m Cambus development).</p> <p>Energy & Sustainability: £(0.065)m underspend on vacancy management due to delayed recruitment.</p> <p>Environmental Health: £(0.019)m underspend on vacancy management due to delayed recruitment.</p> <p>Trading Standards: £(0.052)m underspend due to actual charge for service from Stirling Council lower than anticipated.</p> <p>Earmarked Reserves - £0.840m proposed; underspend after EMR £(0.603)m.</p>
Environment	8,743	7,957	(786)	<p>Land Services: £(0.184)m underspend relates to grounds maintenance and play parks. The underspend is due to vacancy management due to delayed recruitment across all areas.</p> <p>Street Care: £0.047m overspend due to overtime. This is a statutory service.</p> <p>Fleet: £(0.161)m underspend due to vacancy management, vehicle costs, equipment and repairs.</p> <p>Waste Management: £(0.278)m underspends due to vacancy management (delay in filling posts), materials and increase in garden waste income.</p> <p>Roads: £(0.195)m underspend in bridges and drainage as schedule of work was delayed and underspend on Winter Maintenance as mild winter.</p>
Housing	140	(127)	(267)	<p>Housing Services: £(0.007)m underspend from various small underspends.</p> <p>Homelessness: £(0.260)m underspend due to reduction of use of B&B's and resulting impact on housing benefit income.</p> <p>EMR - £0.515m proposed EMR for tenant grant fund, smoke alarms, VPR, affordable housing, rapid rehousing, homelessness, CO2 monitors and recovery worker post; overspend after EMR £0.248.</p>

Place	Annual Budget 2021/22 £'000	Actual to March 2022 £'000	Variance Actual to Budget at March £'000	Narrative
Property	19,641	18,150	(1,491)	<p>Building Ops: £(0.584)m - £(0.341)m underspend due to reduced spend on external contractors; £(0.184)m underspend relating to the end of a lease agreement; £(0.173)m underspend on utilities due to lower occupancy in office buildings; £(0.012)m underspend in office moves as requirement for portacabins was less than anticipated; £0.126m overspend in property admin relating to a historical unachieved saving.</p> <p>Catering: £(0.570)m underspend due to vacancy management; increase in income from nursery meals.</p> <p>Cleaning: £(0.196)m underspend due to vacancy management and additional funding for covid cleaning.</p> <p>Rental Properties: £(0.119)m underspend due to vacancy management, posts realigned in restructure.</p> <p>Secondary Schools PPP: £(0.100)m underspend due to higher Bi Annual Insurance rebate, previously forecast on budget.</p> <p>EMR - £0.173 proposed EMR to help mitigate impact of rising utility costs in 2022/23; underspend after EMR £(1.318)m.</p>
Directorate Total	31,331	27,321	(4,010)	

Partnership & Performance Directorate
Variances as at 31 March 2022

Appendix 4

Partnership & Performance	Annual Budget 2021/22 £'000	Actual to March 2022 £'000	Variance Actual to Budget at March £'000	Narrative
Strategic Director - P&P	86	132	46	Overspend relating to a legacy unachievable saving on a staffing restructure.
Finance & Revenues	3,571	3,753	182	Accountancy: £(0.082)m underspend due to vacancies and difficulty in recruiting. Revenues: £0.265m overspend - £0.135m overspend in Scottish Welfare Fund due to £0.166m overspend in external support, partially offset with £(0.084)m underspend in staffing, £0.053m overspend on community care and crisis grants; £0.273m overspend on Housing Benefits due to the continued use of homeless units impacting the eligible grant that can be claimed against the award; £(0.143)m underspend in staffing across Revenues.
HR & Workforce Development	1,703	1,243	(460)	Corporate Training : £(0.077)m underspend. HR & Payroll: £(0.382)m underspend - £(0.409)m underspend due to refund of employer contributions from Scottish Public Pensions Agency, £0.076m increase in contract costs and £(0.049)m underspend due to vacancy management. EMR - £0.022m proposed; underspend after EMR £(0.438)m.
Legal & Governance	1,453	1,335	(118)	Elections: £(0.088)m underspend. Legal & Democracy : £(0.033)m underspend due to: £(0.044)m underspend for vacancy management offset by £0.011m overspend in Licensing due to reduced income. Member Services: £(0.021)m underspend due to vacancy management. Registrars: £0.027m overspend due to staffing costs which were partially offset by an increase in income. Business Support: £(0.003)m various small underspends. EMR - £0.046m proposed for May 2022 Elections; underspend after EMR £(0.072)m
Partnership & Transformation	3,647	3,499	(148)	IT: £0.015m overspend - £(0.008)m underspend on equipment & maintenance; £(0.068)m underspend due to vacancy management; £0.070m overspend on telephones / mobiles, £0.021m overspend on printing & photocopier costs. Strategy & Performance: £(0.163)m - £(0.267)m underspend due to vacancy management, £0.107m reduced income.
Partnership & Performance Total	10,460	9,963	(498)	

**Transformation Directorate
Variances at 31 March 2022**

Appendix 5

Transformation	Annual Budget 2021/22	Actual to March 2022	Variance Actual to Budget at March	Narrative
	£'000	£'000	£'000	
				Underspend due to income being carried forward into 2022/23
Transformation	337	212	(125)	EMR - £0.125m proposed EMR for Levelling Up Capacity Fund
Directorate Total	337	212	(125)	

Corporate Budgets & Sources of Funding
Variances at 31 March 2022

Appendix 6

Corporate	Annual Budget 2021/22 £'000	Actual to March 2022 £'000	Variance Actual to Budget at March £'000	Narrative
Corporate Centrally Held	3,796	1,099	(2,698)	Additional Covid funding received from Scottish Government - £2.339m proposed EMR
Corporate Services	1,018	19	(999)	Additional funding - £1.290m proposed EMR; flexible funding, business support and low income household (LACER), play park funding, low income pandemic payments (LIPP). Offset by unachieved redesign saving £0.206m and corporate savings achieved within services-family friendly, turnover and mileage.
Misc Services - Non Distributed Costs	1,264	1,264	(0)	Nil variance
Central Support	(1,305)	(1,307)	(2)	Minimal variance
Central Scotland Valuation Joint Board	445	445	0	Nil variance
Interest on Revenue Balances	(91)	(37)	54	Interest income lower than budget due to low interest rates on deposits during the year
Loans Fund Contribution	4,829	5,210	381	Lower charge to HRA based on no borrowing requirement in year and unbudgeted premium charge
Contribution to Bad Debt Provision	200	86	(114)	Actual required to increase provision lower than estimated
Sources of Funding	(139,799)	(140,120)	(321)	Additional income from Business Rates Incentivisation Scheme (BRIS) £0.063m and additional Council tax income £0.258m
Directorate Total	(129,643)	(133,341)	(3,698)	

HSCP	Annual Budget 2021/22 £'000	Actual to March 2022 £'000	Variance Actual to Budget at March £'000	Narrative
Employees	8,741	8,162	(579)	Staffing underspend across a range of services - £(0.424)m underspend integrated mental health, £(0.180)m underspend disability day care, £(0.168)m underspend assessment & care management including hospital discharge, £(0.052)m underspend intermediate care and £(0.058)m underspend in reablement, £(0.015)m various small underspends, £0.220m overspend at Menstrie House, £0.068m overspend at Ludgate respite.
Long Term Care				
Nursing Homes	7,626	7,491	(135)	Nursing Home places increased during the year to over 200 as homes have re-opened to admissions.
Residential Homes	3,169	3,005	(164)	Underspend is the result of some care packages being transferred to Home Care. Overall numbers remain stable at approximately 53.
Community Based Care				
Care at Home	9,443	9,036	(407)	The underspend reflects the impact of Covid on the delivery of care at home. Weekly hours currently stand at around 11,000 compared to pre covid levels of 10,000.
Day Care	230	271	41	Overspend due to day care for approximately 42 service users of which 19 have complex needs.
Direct Payments	1,006	890	(115)	Numbers have increased with 73 service users receiving a direct payment.
Housing Aids and Adaptations	159	78	(81)	Adaptations within private sector homes. The number of adaptations was significantly impacted by Covid, but are now picking up again.
Housing with Care	163	119	(45)	This budget is for Supported Accommodation provided by external organisations. Expenditure is less than budget as some of the care transferred to Care at Home.
Respite	129	41	(88)	Costs for respite continue to increase as Respite plans for the year are confirmed.
Misc. Third Party Payments	1,995	4,148	2,153	This heading covers various payments to other agencies including other local authorities, registration fees and payments to voluntary organisations. This heading includes expenditure on covid support payments
Premises Expenditure	11	103	92	The budget covers cleaning materials within operational buildings and Covid related costs for cleaning materials.
Supplies and Services	403	450	46	Includes equipment, house adaptations, food and insurance, postage, printing and administration. Movement reflects an updated forecast for insurance (+£10k) and equipment (£+45k)
Transport Expenditure	48	42	(6)	Travel costs underspent as a result of Covid
Income				
Income	(4,269)	(4,427)	(158)	This income is largely contributions towards the cost of care. Movement reflects increased income for Residential Care and Home Care as services re-open.
Resource Transfer (Health)	(7,271)	(7,825)	(554)	Includes Income from NHS, integration funding and contributions for complex care as well as forecast contributions from the NHS Mobilisation fund for Covid.
Total	21,583	21,583	(0)	Variance shown on budget as any underspend is held within the reserves of the Integrated Joint Board

**General Fund Capital Projects Outturn 2021/22
At March 2022**

Appendix 8

<i>Project ID</i>	<i>Project ID Description</i>	<i>Amended Budget</i>	<i>Expenditure</i>	<i>(under) over spend</i>	<i>Carryforward Per budget paper</i>	<i>Additional carry forward requested by Project Managers</i>	<i>Total Carryforward</i>
		£	£	£			
Community Investment Strategy							
All Clackmannanshire Areas							
10042	Community Investment Grants	80,000	56,981	-23,019	0	0	0
10156	City Deal (Land)	50,000	13,750	-36,250	0	36,250	36,250
10174	Fitness Suite Replacement	12,000	11,475	-525	0	0	0
10209	City Deal RPMO	100,000	72,254	-27,746	0	0	0
10213	Innovation Hub Delivery	350,000	-	-350,000	150,000	200,000	350,000
10251	Wellbeing Hub - Permanant	-	29,687	29,687	0	-29,687	-29,687
10086	Renewable Energy Projects	50,000	-	-50,000	0	50,000	50,000
							0
Total All Clackmannanshire Areas		642,000	184,148	- 457,852	150,000	256,563	406,563
Alloa Cluster							
10000	Schools ICT Replacement - Alloa	55,433	34,772	-20,661	0	20,661	20,661
10005	Park, Play Area & Open Space Improvements - Alloa	49,011	29,079	-19,932	0	19,800	19,800
10006	Park Primary School - School Development	2,240,170	1,880,905	-359,265	48,000	311,265	359,265

Project ID	Project ID Description	Amended Budget	Expenditure	(under) over spend	Carryforward Per budget paper	Additional carry forward requested by Project Managers	Total Carryforward
		£	£	£			
10007	School Interactive Display Replacement - Alloa	42,087	37,152	-4,935	0	4,935	4,935
10008	Heritage Improvement	47,590	31,608	-15,982	0	0	0
10009	Sunnyside Cemetery Extension	60,000	60,000	0	0	0	0
10168	Forthbank Road Operational Facilities	20,000	-	-20,000	16,000	4,000	20,000
10183	Forthbank Recycling Centre Improvements	23,356	27,397	4,041	0	0	0
							0
Total Alloa Cluster		2,537,647	2,100,914	-436,733	64,000	360,661	424,661
Hillfoots Cluster							
10030	Village and Small Town - Tillicoultry	100,000	-	-100,000	0	100,000	100,000
10031	Schools ICT Replacement - Alva Academy	45,115	30,226	-14,889	0	1,373	1,373
10035	School Interactive Display Replacement - Alva	41,087	37,152	-3,935	0	3,935	3,935
10039	Village and Small Town - Dollar	51,617	-	-51,617	0	51,617	51,617
10085	Dumyat Visitor Hub	-	113,797	113,797	0	0	0
10118	Coalsnaughton Primary School - School Development	210,000	143,619	-66,381	106,000	0	106,000

Project ID	Project ID Description	Amended Budget	Expenditure	(under) over spend	Carryforward Per budget paper	Additional carry forward requested by Project Managers	Total Carryforward
		£	£	£			
10121	Menstrie Primary School - School Development	32,000	31,783	-217	0	0	0
10124	Tillicoultry Primary School - School Development	-	2,495	2,495	0	0	0
10140	Village and Small Town - Alva	1,432,000	1,039,051	-392,949	300,000	92,949	392,949
							0
Total Hillfoots Cluster		1,911,819	1,398,124	-513,695	406,000	249,874	655,874
Lornshill Cluster							
10011	Schools ICT Replacement - Lornshill	48,103	41,561	-6,542	0	31,036	31,036
10014	Craigbank Primary School Refurbishment	9,669	17,023	7,354	0	-7,354	-7,354
10017	School Estate - Tullibody South Campus	1,267,646	511,728	-755,918	50,000	705,918	755,918
10020	School Interactive Display Replacement - Lornshill	42,098	3,543	-38,555	0	38,555	38,555
10024	Clackmannan Primary School Refurbishment/Locality Hub	-	202	202	0	0	0
10125	Banchory Primary School - School Development	21,387	5,308	-16,079	0	16,079	16,079
10149	Clackmannan Regeneration	890,000	-	-890,000	890,000	0	890,000

<i>Project ID</i>	<i>Project ID Description</i>	<i>Amended Budget</i>	<i>Expenditure</i>	<i>(under) over spend</i>	<i>Carryforward Per budget paper</i>	<i>Additional carry forward requested by Project Managers</i>	<i>Total Carryforward</i>
		£	£	£			
10164	Clackmannan CAP	93,000	-	-93,000	93,000	0	93,000
Total Lornhill Cluster		2,371,903	579,366	-1,792,537	1,033,000	784,233	1,817,233
Total Community Investment Strategy		7,463,369	4,262,552	-3,200,817	1,653,000	1,651,330	3,304,330
Fleet Asset Management Strategy							
10062	Vehicle Replacement	1,124,000	577,037	-546,963	0	410,448	410,448
Total Fleet Asset Management Strategy		1,124,000	577,037	-546,963	-	410,448	410,448
IT Asset Management Strategy							
10041	Schools ICT Replacement - All Primaries	156,390	42,539	-113,851	0	113,851	113,851
10227	CRB System	40,000	-	-40,000	40,000	0	40,000
10064	IT Infrastructure	162,678	84,004	-78,674	0	16,515	16,515
10065	Social services adaptations	75,000	69,721	-5,279	0	0	0
10066	Social Services IT System	700,000	-	-700,000	331,500	0	331,500
10067	Digital Transformation	10,445	42,651	32,206	0	0	0
10187	Digital Infrastructure	468,000	12,173	-455,827	0	455,827	455,827
10202	Digital Learning Strategy	432,411	416,170	-16,241	0	16,241	16,241

Project ID	Project ID Description	Amended Budget	Expenditure	(under) over spend	Carryforward Per budget paper	Additional carry forward requested by Project Managers	Total Carryforward
		£	£	£			
10207	Digital Foundations : M365	129,295	85,462	-43,833	0	43,833	43,833
10210	Homeworking	58,227	90,872	32,645	0	-32,645	-32,645
10225	Upgraded Telephony System	350,000	1,069	-348,931	0	348,931	348,931
10231	Building Energy Management System	70,000	380	-69,620	20,000	49,620	69,620
10242	VM Ware	300,000	299,536	-464	0	0	0
Total IT Asset Management Strategy		2,952,446	1,144,576	-1,807,870	391,500	1,012,174	1,403,674
Land Asset Management Strategy							
All Clackmannanshire Areas							
10252	Wellbeing Hub - Interim Pool	-	5,614	5,614	0	-5,614	-5,614
10245	West End Park Improvements	-	184,402	184,402	0	119,158	119,158
10061	Wheeled Bins	30,000	26,857	-3,143	0	3,143	3,143
10096	Gartmorn Dam Country Park	7,000	-	-7,000	7,000	0	7,000
Total Land Asset Management Strategy		37,000	216,874	179,874	7,000	116,687	123,687
Property Asset Management Strategy							
All Clackmannanshire Areas							
10191	Town Centre Regeneration Fund	1,173,795	718,323	-455,472	100,000	355,472	455,472
10208	Bowmar Community Hub	601,028	598,391	-2,637	0	2,637	2,637
10214	Kilncraigs - Roof	300,000	300,063	63	0	0	0
10224	Learning Estate Cleaning Equipment	23,000	10,871	-12,129	0	12,129	12,129

Project ID	Project ID Description	Amended Budget	Expenditure	(under) over spend	Carryforward Per budget paper	Additional carry forward requested by Project Managers	Total Carryforward
		£	£	£			
10226	Wellbeing Complex	400,000	2,665	-397,335	300,000	97,335	397,335
10268	Nature Restoration Fund		23,892	23,892	0	0	0
10267	CO2 Monitors in Schools	-	49,972	49,972	0	0	0
10045	Statutory Compliance DDA Schools	17,000	10,020	-6,980	0	0	0
10046	Compliance - Asbestos Removal (Schools)	28,000	15,995	-12,005	0	0	0
10212	Car park works	106,782	57,877	-48,905	8,000	56,905	64,905
10219	Learning Estate Condition Surverys	75,000	252	-74,748	0	74,748	74,748
10220	Clackmannan Town Hall Roof and Wall Upgrade	200,000	71,148	-128,852	117,000	11,852	128,852
10221	Cemetery Walls Upgrade	300,000	79,616	-220,384	179,000	41,384	220,384
10237	Future Inv Requirements - Coalsnaughton PS - Heating	-	19,739	19,739	0		0
10236	Future Inv Requirements - AlvaPS - Heating	-	30,000	30,000	0	0	0
10243	Greenfield House	0	201,300	201,300	0	0	0
Total Property Asset Management Strategy		3,224,605	2,190,124	-1,034,481	704,000	652,462	1,356,462
Roads Asset Management Strategy							
All Clackmannanshire Areas							
10176	Electric Vehicle Charge Points	75,000	149,037	74,037	0	0	0
10093	Active Travel Route Railway Station	25,000	-	-25,000	0	25,000	25,000
10049	Flood Prevention	206,000	127,069	-78,931	56,800	22,131	78,931
10050	Cycle Routes	300,000	109,105	-190,895	177,000	13,895	190,895
10051	Carriageways	1,951,966	1,570,824	-381,142	0	381,142	381,142
10054	Bridge Improvements	137,000	14,031	-122,969	137,000	-14,031	122,969
10055	Road Safety	-	86,861	86,861	0	0	0
10056	Lighting Replacement	250,000	204,577	-45,423	0	45,423	45,423

<i>Project ID</i>	<i>Project ID Description</i>	<i>Amended Budget</i>	<i>Expenditure</i>	<i>(under) over spend</i>	<i>Carryforward Per budget paper</i>	<i>Additional carry forward requested by Project Managers</i>	<i>Total Carryforward</i>
		£	£	£			
10218	Bus Priority Rapid Development Fund	39,117	7,323	-31,794		31,794	31,794
10222	Active Travel Route - Alloa-Alva-Menstrie	30,000	-	-30,000		30,000	30,000
Total Roads Asset Management Strategy		3,014,083	2,268,828	-745,255	370,800	535,353	906,153
Total Capital Programme Spend		17,815,503	10,659,991	-7,155,512	3,126,300	4,378,454	7,504,754

Total Capital Programme Income	-6,601,100	-6,710,500	-109,400
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Total Capital Programme Net Spend	11,214,403	3,949,491	-7,264,912
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Detailed Schedule of Savings - People
Management Efficiencies

Service Reference	Division	Description of Saving	2021/22 £	Achieved £	Red £	Unachieved due to Covid £	Service Updates
PEMGT2	People	External recharges to Regional Improvement Collaborative - CASH	79,830	79,830			Saving achieved Education & Executive Team
PEMGT3	People	Devolved school management savings	40,009	40,009			Saving achieved
PEMGT5	People	Saving on subscription- Community L&D	3,600	3,600			Saving achieved
PEMGT6	People	Saving on Book Fund	5,000	5,000			Saving achieved
PEMGT7	People	PPP insurance rebate	7,000	7,000			Saving achieved
PEMGT8	People	Speech & Language therapy	37,000	37,000			Saving achieved
PEMGT9	People	Devolved underspend- CASH	100,000	100,000			Saving achieved
PEMGT10	People	Educational Psychology post into mental health	30,000	30,000			Saving achieved
PEMGT11	People	Care cubed- Review of high cost placements	100,000		100,000		There is currently a review of Commissioned Services for Children underway. Saving not achieved in 21/22 but will be progressed for 22/23
Total		Management Efficiencies	402,439	302,439	100,000	0	

Transformation

Service Reference	Division	Description of Saving	2021/22 £	Achieved £	Red £	Unachieved due to Covid £	Service Updates
PEMGT1	People	Transforming secondary curriculum	247,275	247,275			Saving achieved
	People	Transforming Early Years Curriculum	32,000	32,000			Saving achieved
			279,275	279,275	0	0	

Summary By Type			2021/22 £	Achieved £	Red £	Unachieved due to Covid £
Management Efficiencies			402,439	302,439	100,000	0
Transformation			279,275	279,275	0	0

Total Division			681,714	581,714	100,000	0
	check			85.3%	14.7%	0.0%

**Detailed Schedule of Savings - Place Division
Management Efficiencies**

Service Reference	Division	Description of Saving	2021/22 £	Achieved £	Red £	Unachieved due to Covid £	Service updates
PLMGT1	Place	Modern Apprenticeship Scheme	21,550	21,550			Saving achieved
PLMGT2	Place	Trading Standards SLA - CASH	30,000	30,000			Saving achieved
PLMGT3	Place	Corporate Energy Budget Savings	2,917	2,917			Saving achieved
PLMGT6	Place	Homelessness Income	300,000	300,000			Saving achieved
PLMGT7	Place	Homelessness Income - CASH	100,000	100,000			Saving achieved
PLMGT8	Place	Office moves	20,000	20,000			Saving achieved
PLMGT9	Place	Mail room	2,500	2,500			Saving achieved
PLMGT12	Place	Cash saving - Budget realignment within Economic Development - CASH	60,000	60,000			Saving achieved
PLMGT14	Place	GF Housing realignment	20,000	20,000			Saving achieved
PLMGT15	Place	GF Housing realignment- CASH	80,000	15,000	65,000	65,000	Staffing continue to support Corporate recovery
PLMGT16	Place	Garden waste	50,000	50,000			Saving is achieved
PLMGT17	Place	Decrease in Non Domestic Rates due to Rate poundage	44,000	44,000			Saving is achieved
Total		Management Efficiencies	730,967	665,967	65,000	65,000	

Policy

Service Reference	Division	Description of Saving	2021/22 £	Achieved £	Red £	Unachieved due to Covid £	Service updates
PLPOL01	Place	Generate income through corporate sponsorship of Council Assets: Roundabouts, Parks, Open Spaces, Roads, Cycle Paths	10,000	10,000			Service achieved
PLPOL10	Place	Targeted reduction in council generated waste	25,000	25,000			Service achieved
Total		Policy	35,000	35,000	0	0	

Transformation

Service Reference	Division	Description of Saving	2021/22 £	Achieved £	Red £	Unachieved due to Covid £	Service updates
PLMGT17	Place	Community Participation in the Provision of Annual Bedding Schemes	10,000	10,000			Saving achieved
Total		Transformation	10,000	10,000	0	0	

Summary By Type			2021/22 £	Achieved £	Red £	Unachieved due to Covid £
Management Efficiencies			730,967	665,967	65,000	65,000
Policy			35,000	35,000	0	0
Transformation			10,000	10,000	0	0
Total Division			775,967	710,967	65,000	65,000

check

91.6%

8.4%

8.4%

**Detailed Schedule of Savings - Partnership & Performance Division
Management Efficiencies**

Service Reference	Division	Description of Saving	2021/22 £	Achieved £	Red £	Unachieved due to Covid £	Service Updates
P&PMGT1	P&P	Reduction in Corporate Training Budget	12,000	12,000			Saving achieved
P&PMGT2	P&P	To consolidate various approaches around cash handling	15,000		15,000		Work is progressing, however, no saving achieved this financial year.
P&PMGT3	P&P	Reduction in Various Budget Lines	1,200	1,200			Saving achieved
P&PMGT4	P&P	Budget realignment in Strategy and Performance (across mileage, supplies and subscriptions).	3,000	3,000			Saving achieved
P&PMGT5	P&P	Homeless Income - CASH	150,000	-	150,000		Income less than expected, however overachievement of related saving within Place
P&PMGT6	P&P	Vacancy management based on turnover levels	290,000	290,000			Saving achieved - outturned within Services
P&PMGT9	P&P	Triennial valuations of pensions	162,000	162,000			Saving achieved
P&PMGT11	P&P	Budget Realignment - postages & stationery	2,000	2,000			Saving achieved
P&PMGT12	P&P	Mileage - CASH	30,000	30,000			Saving achieved - outturned within Services
Total		Management Efficiencies	665,200	500,200	165,000	0	

Policy

Service Reference	Division	Description of Saving	2021/22 £	Achieved £	Red £	Unachieved due to Covid £	Service Updates
P&PPOL3	P&P	To remove the residual budget remaining to conduct a citizens survey previously titled Clacks 1000.	3,000	3,000			Saving achieved.
			3,000	3,000	0	0	

Summary By Type	2021/22 £	Achieved £	Red £	Unachieved due to Covid £
Management Efficiencies	665,200	500,200	165,000	0
Policy	3,000	3,000	0	0
Total Division	668,200	503,200	165,000	0

check

75.3%

24.7%

0.0%

Place Directorate
HRA Variances at 31 March 2022

Appendix 10

Housing Revenue Account	Annual Budget 2021/22	Actual to March 2022	Variance Actual to Budget at March	Narrative
	£'000	£'000	£'000	
Employee expenditure	7,918	7,546	(372)	Underspend due to vacancy management
Premises expenditure	1,547	1,454	(92)	Underspend in tenancy overheads
Transport expenditure	373	375	3	Small overspend on vehicle maintenance
Supplies and Services	1,763	1,769	6	Net small overspend. Overspend of increased costs in stock and materials arising from Brexit & Covid of £0.222m. This has been offset with an underspend from the IT replacement systems as progress has been delayed. This is due to competing priorities and the availability of staff resources to implement a successful transition.
Third Party Payments	1,219	1,421	202	Overspend due to contractor payments
Support services	1,204	1,168	(36)	Underspend due to central support recharge being lower than budgeted
Capital financing costs	1,482	1,471	(11)	
Total Gross Expenditure	15,504	15,204	(300)	
Income	(21,150)	(22,404)	(1,254)	Additional income due to an increase of repairs work on General Fund Properties and in Housing Rents
Total Net Expenditure	(5,645)	(7,199)	(1,554)	

HRA Capital Outturn for 2021/22
At 31 March 2022

Appendix 11

Housing Capital Programme 2021-22	Project Code	2021-22 Net Budget	Gross Expenditure to 31/03/22	Income to 31/03/22	Net Expenditure to 31/03/22	Actual to Budget Variance	Year end comments	Carry Fwd to 2022/23
SCOTTISH HOUSING QUALITY STANDARD								
TACKLING SERIOUS DISREPAIR PRIMARY BUILDING ELEMENTS								
Structural Works								
Structural Upgrades	10192	400,000	72,782		72,782	(327,218)	Work subject to Owners legal dispute	
Asbestos Testing for Council Houses	10071	20,000	4,804		4,804	(15,196)		
Asbestos Removal Works for Council Houses	10072	50,000	46,277		46,277	(3,723)		
Structural Works		470,000	123,863	0	123,863	(346,137)		
SECONDARY BUILDING ELEMENTS								
Damp/Rot								
Damp & Rot Works	10195	100,000	95,084		95,084	(4,916)		
Damp/Rot		100,000	95,084	0	95,084	(4,916)		
Roofs / Rainwater / External Walls								
Roof & Render Upgrading Works	10196	1,000,000	974,430	0	974,430	(25,570)		
Roofs / Rainwater / External Walls		1,000,000	974,430	0	974,430	(25,570)		
Windows								
Window Replacement	10197	1,768,000	857,268		857,268	(910,732)	Bulk purchase of frames provided saving	
Windows		1,768,000	857,268	0	857,268	(910,732)		
		2,868,000	1,926,782	0	1,926,782	(941,218)		
ENERGY EFFICIENCY								
Central Heating - Design and Installation 2019-22	10193	112,000	144,155		144,155	32,155	Grant of £290k confirmed from BEIS	
Weir Multicon Upgrade 2018-2020	10178	750,000	899,769	(290,000)	609,769	(140,231)		
Renewable Central Heating Systems	10232	60,000	46,256		46,256	(13,744)		
Energy Performance Certificates Programme	10233	10,000	10,000		10,000	0		
Full/Efficient Central Heating		932,000	1,100,181	(290,000)	810,181	(121,819)		
MODERN FACILITIES & SERVICES								
Kitchen Renewal								
Kitchen Replacement 2017-20	10158	200,000	307,995		307,995	107,995	Increased spend on Kitchens from ununderspend on Windows	
Kitchen Renewal		200,000	307,995	0	307,995	107,995		

Housing Capital Programme 2021-22	Project Code	2021-22 Net Budget	Gross Expenditure to 31/03/22	Income to 31/03/22	Net Expenditure to 31/03/22	Actual to Budget Variance	Year end comments	Carry Fwd to 2022/23
Bathrooms 2016-20 Bathroom Replacements PCU Team	10141	50,000	52,403		52,403	2,403		
Bathrooms		50,000	52,403	0	52,403	2,403		
		250,000	360,398	0	360,398	110,398		
HEALTHY, SAFE & SECURE								
Safe Electrical Systems / CO Detectors								
Safe Electrical systems 2018-22	10171	1,100,000	755,705		755,705	(344,295)	Requirement for additional carry forward to ensure EEESH2 achieved.	344,200
Safe Electrical Systems		1,100,000	755,705	0	755,705	(344,295)		
Communal Areas (Environmentals)								
External Works : Fencing, Gates, Paths	10090	315,000	213,439		213,439	(101,561)	Carry Forward for land services new Capital Works team.	101,500
Secure Door Entry Upgrade 2021-25	10160	130,000	129,343		129,343	(657)		
Communal Areas (Environmentals)		445,000	342,782	0	342,782	(102,218)		
		1,545,000	1,098,487	0	1,098,487	(446,513)		
NON-SHS ELEMENTS PARTICULAR NEEDS HOUSING (CITC)								
Conversions & Upgradings								
Conversions & Upgradings	10092	75,000	5,541		5,541	(69,459)		
Conversions & Upgradings		75,000	5,541	0	5,541	(69,459)		
Disabled Adaptations								
Aids & Adaptations	10161	50,000	52,956		52,956	2,956		
Disabled Adaptations		50,000	52,956	0	52,956	2,956		
Environmental Improvements								
HRA Roads & Footpaths Improvements	10099	100,000	97,570		97,570	(2,430)	carried forward to complete Argyle St/ Whins road project	105,000
MCB Tenant Community Improvement Fund	10100	402,000	296,764		296,764	(105,236)		
Environmental Improvements		502,000	394,334	0	394,334	(107,666)		
		627,000	452,831	0	452,831	(174,169)		

Housing Capital Programme 2021-22	Project Code	2021-22 Net Budget	Gross Expenditure to 31/03/22	Income to 31/03/22	Net Expenditure to 31/03/22	Actual to Budget Variance	Year end comments	Carry Fwd to 2022/23
Council New Build Housing								
Off The Shelf Purchase	10105	1,353,000	607,304	(200,000)	407,304	(945,696)	Carry forward of underspend to progress in 22/23	945,000
Estate Management Redesign	10234	50,000	6		6	(49,994)		
Council New Build Housing		1,403,000	607,310	(200,000)	407,310	(995,690)		
		1,403,000	607,310	(200,000)	407,310	(995,690)		
OTHER								
Other Costs / HBMS								
Construction Design Management	10143	30,000	11,963		11,963	(18,038)		
Computer Equipment - New (HBMS)	10111	260,000	0		0	(260,000)	Delay in procurement of new system.	260,000
Lock Up Strategy	10185	200,000	21,267		21,267	(178,733)	Only one site cleared	178,700
Westhaugh Travelling Site - Alva	10186	239,000	25,786		25,786	(213,214)	Start of project delayed	213,200
IT Infrastructure - Clacks IT	10188	21,000	13,715		13,715	(7,285)		
Demolitions	10200	147,000	12,115		12,115	(134,885)		134,800
Other Costs / HBMS		897,000	84,846	0	84,846	(812,154)		
TOTAL CAPITAL EXPENDITURE		8,992,000	5,754,698	(490,000)	5,264,698	(3,727,302)		
Sale of Council Property								
Sale of Council Land	10148	0			0	0		
Sale of Council Property		0	0	0	0	0		
NET EXPENDITURE		8,992,000	5,754,698	(490,000)	5,264,698	(3,727,302)		2,282,400

3,727,302

