
Report to: Audit & Scrutiny Committee

Date of Meeting: 27 October 2022

Subject: Council Financial Performance 2022/23 as at June 2022

Report by: Chief Finance Officer

1.0 Purpose

1.1 This paper provides an update on the financial performance for the Council, as at June 2022, in respect of:

- the General Fund (GF) revenue and capital spend and the achievement of savings, for the current financial year, 2022/23,
- 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, 2022/23

2.0 Recommendations

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

- 2.1.1 General Fund revenue overspend of £2.226m for the year to 31 March 2023;
- 2.1.2 the Clackmannanshire element of the Health and Social Care Partnership (H&SCP) underspend of £(0.840)m as at June, for the year to 31 March 2023;
- 2.1.3 the HRA revenue forecasted surplus of £(0.019m) over the budgeted surplus for the year to 31 March 2023;
- 2.1.4 the HRA Capital programme underspend of £(1.300)m which it is proposed to be carried forward;
- 2.1.5 the General Fund Capital Programme underspend of £(3.855)m, and
- 2.1.6 progress to date in delivering the £1.838m approved savings programme, currently forecast to achieve £1.490m, 81%, as at 31 March 2023.

3.0 Background

- 3.1 This report summarises the draft financial position of the Council for the financial year ended 31 March 2023. 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 As at 30 June 2022 the General Fund is forecasting an overspend of £2.226m. The Clackmannanshire element of the H&SCP is forecasting an underspend of £(0.840)m, however, any underspend is transferred to the HSCP at the year end in line with the integration scheme.
- 4.2 **Appendix 1** provides the breakdown by each Directorate and centrally held Corporate Service areas along with the position for Partnerships and Sources of Funding.
- 4.3 The Council Summary at **Appendix 1** shows the under and overspend positions for each of the Directorates and Corporate Areas. The overall overspend is attributable to the following Directorates: People £0.953m, Place £0.467m and Partnership & Performance £0.108m. Corporate Services is showing an overspend of £0.412m which includes centrally held savings achieved within the individual services.
- 4.4 **Appendices 3 to 6** provide details of individual Directorate financial performance.

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

- 5.1 The Clackmannanshire element of the Health and Social Care Partnership is projecting a underspend of £(0.840)m for the financial year based on financial information as at June 2022 and care commitments recorded in the social care management information service (CCIS) forecast for the remainder of the year.
- 5.2 Details of the forecast variances that make up this underspend are shown in **Appendix 7**. Due to the timing of reporting cycles, an updated forecast has been provided to the Integrated Joint Board as at July, reflecting an overspend for the year of £0.667m. This has been included in the recent consolidated financial report for the Partnership which showed a projected overspend of £2.882m including the set aside budget. This position was presented to the Board at its meeting on the 21st September 2022.

6.0 General Fund Capital

- 6.1 For 2022/23, the approved General Fund Capital programme set out significant gross investment in Clackmannanshire amounting to £14.886m. Following the draft outturn position for 2021/22 (subject to audit), a further £4.378m was added to the approved program and a further £0.288m has since been approved by Council in August 2022 for Clackmannan Regeneration, increasing the approved budget for 2022/23 to £19.550m.
- 6.2 Work on capital projects is at an early stage in the year and on review of the forecasts as at August, spend is estimated to be £15.695m for the year resulting in an underspend of £3.855m against the approved budget. **Appendix 10** provides detail of the forecasted expenditure to 31 March 2023 and variance against budget by project.
- 6.3 A summary of the projected outturn position for each of the Asset plans with main variances are shown in the table below:

Asset Management Strategy	Budget	Forecast to 31 March 2023	Forecast Over / (under) Spend	Main Variances
	£m	£m	£m	
Community Investment Strategy	4.721	4.562	(0.159)	The underspend against budget is primarily due to the following projects: -Wellbeing Hub £0.166m - proposed to be carried forward -Renewable energy projects £0.080m, £0.050m proposed to be carried forward.
Property	5.704	2.861	(2.843)	The underspend is primarily due to the following projects: -Wellbeing Complex – interim pool £2.154m due to cessation of project. Budget to be repurposed in line with overall Wellbeing Complex. - Learning estate contingencies £0.376m, not expected to be required at this time - Cemetery Wall Upgrade £0.299m postponed until 2023/24 due to weather and contractual delays
Roads	3.412	3.446	0.034	Slight overspend forecast on Bridge Improvements and Road Safety, however this may be offset through additional grant funding.
Land	0.538	0.293	(0.245)	Underspend due to rephasing of the budget for demolition of St Mungo's into 2023/24.

Asset Management Strategy	Budget	Forecast to 31 March 2023	Forecast Over / (under) Spend	Main Variances
	£m	£m	£m	
Fleet	0.973	0.973	-	Spend forecast in line with budget.
IT	4.202	3.560	(0.642)	Underspend driven predominately by four projects: <ul style="list-style-type: none"> - Social Services adaptations due to focus on analogue to digital £0.075m, - Analogue to Digital project due to delays, underspend carried forward to 2023/24 £0.086m - Digital infrastructure £0.177m, - Digital Learning Strategy £0.181m
Gross Capital Expenditure	19.550	15.695	(3.855)	
Allocation of Capital Funding	(5.553)	(5.553)	-	All funding forecast to be utilised in year. Funding is allocated to projects as it is spent. Any funding that is not utilised in full will be carried forward to 2023/24 where grant conditions allow or repaid.
Net Capital Programme	13.997	10.142	(3.855)	

7.0 Delivery of 2022/23 Approved Savings

7.1 At its budget meeting in March 2022, Council approved savings of £1.838m for the financial year 2022/23. The table below shows the split of these savings across Directorates and achievement of those savings by 31 March 2023.

General Services Revenue Budget 2022/23 - Progress of Approved Savings by Directorate

Directorate	Total Approved Savings £000	Achieved £000	At risk/unachievable £000
People	505	442	63
Place	505	220	285
Partnership & Performance	828	828	0
Total Approved Savings	1,838	1,490	336
		81%	19%

7.2 The above table indicates that 81% of savings will be achieved, with 19% unachieved in 2022/23. Detail of individual savings within each directorate is provided in **Appendix 2**.

8.0 Housing Revenue Account (HRA)

Revenue

8.1 The HRA June forecast is a surplus of £(5.644)m which is £(0.019)m above the budgeted surplus of £(5.625)m. **Appendix 8** provides a summary of the variances and the explanations for these.

Capital

8.2 The HRA Capital Programme for 2022/23 is £12.582m. This reflects the adjustments approved by Council at its meeting in August 2022 and amendments to the final carry forward from the October position that was indicated when setting the Budget. **Appendix 9** provides the detail for all the projects along with comments on their progress.

8.3 The new build development at Lochies Road Clackmannan has been delayed and it is forecast that the expenditure will be £0.800m this financial year. It is anticipated that the Scottish Government Grant can be claimed against this with the remaining budget being carried forward to complete the project.

8.4 The net budget of £1.845m for the purchase of properties is presently forecast to spend in full. However, this will require a clear strategy and sufficient resources to be in place to achieve this. This is a significant increase in expenditure from previous years and any underspend would be carried forward to future years to support the programme.

9.0 Conclusions

- 9.1 General Fund Revenue Services are forecasting an overspend of £2.226m for the year to 31 March 2023
- 9.2 The Clackmannanshire element of the H&SCP is forecasting to underspend £(0.840)m as at June for the year to 31 March 2023. This underspend remains in the partnership contributing to its overall year end financial position.
- 9.3 The HRA revenue is forecast to achieve a surplus over budget for the year of £(0.019)m to 31 March 2023.
- 9.4 The HRA Capital programme is forecast to underspend by £(1.300)m which is proposed to be carried forward.
- 9.5 The General Fund Capital programme is forecast to underspend of £(3.855)m.
- 9.6 Of the £1.838m approved savings programme, £1.490m (81%) are forecast to be achieved by 31 March 2023.

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 30 June 2022

Appendix 2 – Summary Savings by Directorate at 30 June 2022

Appendix 3 – People Variances at June 2022

Appendix 4 – Place Variances at June 2022

Appendix 5 – P&P Variances at June 2022

Appendix 6 – Corporate Variances at June 2022

Appendix 7 – HSCP Variances at June 2022

Appendix 8 – HRA Revenue Variances at June 2022

Appendix 9 – HRA Capital Forecast as at June 2022

Appendix 10 – GF Capital Forecast 2022-23

17.0 Background Papers

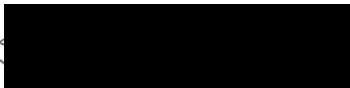
17.1 Have you used other documents to compile your report? (All documents must be kept available by the author for public inspection for four years from the date of meeting at which the report is considered)

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	

At June 2022

	<i>Annual Budget 2022-23 £'000</i>	<i>Forecast to March 2023 £'000</i>	<i>Variance - Forecast to Budget £'000</i>
Directorate			
People	73,365	74,319	953
Place	31,793	32,260	467
Partnership & Performance	10,125	10,233	108
Transformation	569	569	0
Directorate Expenditure	115,852	117,380	1,528
Corporate			
Corporate Centrally Held	986	986	0
Corporate Services	(1,068)	(655)	412
Misc Services - Non Distributed Costs	1,100	1,100	0
	1,018	1,430	412
	116,870	118,811	1,941
less allocated to non general fund	(1,305)	(1,305)	0
	115,565	117,506	1,941
Add Requisitions from Joint Boards			
Central Scotland Valuation Joint Board	453	453	0
Corporate Expenditure	116,018	117,959	1,941
Add/Deduct			
Interest on Revenue Balances	(91)	(15)	76
Loans Fund Contribution	4,073	4,283	210
Contribution to Bad Debt Provision	200	200	0
Total Expenditure	120,200	122,426	2,226
Sources of Funding			
General Revenue Funding/Non-Domestic Rates	(116,393)	(116,393)	0
Council Tax	(24,427)	(24,427)	0
Contribution from Reserves	(2,742)	(2,742)	0
Contribution from Earmarked Reserves	(569)	(569)	0
Contribution from Uncommitted Reserves	(1,200)	(1,200)	0
Total Funding	(145,331)	(145,331)	0
Projected (Surplus)/Shortfall	(25,131)	(22,905)	2,226
Health & Social Care Partnership	25,131	24,291	(840)

Management Efficiency Savings 2022-23

Directorate	Department	Responsible Officer	Saving Reference	Description	Cash/ Permanent	2022/23 £	Achieved/ Likely to be achieved £	At Risk £	Unachieved £	Total £	Budgetholders Comments
P&P	Corporate	N Bridle	P&PMGT01	Turnover across services	Permanent	500,000	500,000			500,000	Likely to be achieved in full
P&P	Corporate	N Bridle	P&PMGT02	Hybrid Working - Reduction in Mileage	Cash	20,000	20,000			20,000	Saving achieved
P&P	Finance & Revs	L Sim	P&PMGT03	Vacancy Senior Accountancy Asst (12 mths)	Cash	48,000	48,000			48,000	Saving achieved
P&P	Finance & Revs	C Janvie	P&PMGT04	Cash Handling Consolidation	Permanent	15,000	15,000			15,000	Saving achieved
P&P	Finance & Revs	L Sim	P&PMGT05	Housing Benefit of homelessness income	Cash	20,000	20,000			20,000	Saving likely to be achieved
P&P	Corporate	N Bridle	P&PMGT06	Staff Salary Sacrifice Scheme Income	Permanent	1,000	1,000			1,000	Saving achieved
P&P	Partnership & Trans	C Janvie	P&PMGT07	Capitalisation of Digital Transformation posts supporting capital plan implementation	Cash	42,000	42,000			42,000	Saving achieved.
P&P	Partnership & Trans	C Janvie	P&PMGT08	Capitalisation of ICT posts supporting capital plan implementation	Cash	123,300	123,300			123,300	Saving achieved.
P&P	Partnership & Trans	C Janvie	P&PMGT09	Removal of Research and Information Vacancy	Permanent	30,000	30,000			30,000	Saving achieved
P&P	Partnership & Trans	C Janvie	P&PMGT10	Temporary Reduction in Kinlraigs Reception Resource	Cash	18,450	18,450			18,450	Saving achieved
P&P	HR & Workforce Development	C Alliston	P&PMGT11	Reduction to HR Legal budget	Permanent	10,000	10,000			10,000	Saving achieved
People	Primary non devolved	C Bruce	PEMGT07	Capitalisation of Project Manager for Digital Technology within People for Digital Rollout	Cash	50,155	50,155			50,155	Saving achieved
People	Strategic Director	L Sanda	PEMGT2	External Recharge to Regional Improvement Collaborative	Cash	67,241	67,241			67,241	Saving achieved
People	Early Years	L McDonald	PEMGT1B	ELC Staffing Models and Centre Support	Cash	17,468	17,468			17,468	Saving achieved
People	Primary	L McDonald	PEMGT2	Primary Schools Efficiency (Falling Rolls)	Permanent	95,292	95,292			95,292	Saving achieved
People	Strategic Director	L Sanda	PEMGT3	External Recharge to Regional Improvement Collaborative	Cash	14,980	14,980			14,980	Saving achieved
People	Libraries and Leisure	L McDonald	PEMGT8	Vacant libraries post	Permanent	34,314	34,314			34,314	Saving achieved
People	Care & Protection	S Robertson	PEMGT9	Withdraw support for external organisations Apex and CAB	Permanent	14,000	14,000			14,000	Saving likely to be achieved
People	Care & Protection	S Robertson	PEMGT11	Review SLA with SPS for Glenochil	Permanent	30,000		30,000		30,000	No SLA in place and discussions ongoing with SPS on this.
People	Care & Protection	S Robertson	PEMGT12	Align Criminal Justice spend with funding	Permanent	50,000	50,000			50,000	Saving likely to be achieved
People	Care & Protection	S Robertson	PEMGT13	Residential placements	Permanent	98,500	98,500			98,500	Saving likely to be achieved
People	Care & Protection	S Robertson	PEMGT15	Reduction in external foster places (further saving 23/24)	Permanent	33,000		33,000		33,000	Staff capacity shortages has halted progress on this review.
Place	Secondary PPP	P Leonard	PEMGT6	PPP Contract Management	Permanent	43,000		43,000		43,000	Dependent on an increase in agreed contract deductions
Place	Development	E Fyvie	PLMGT01	Trading Standards SLA	Cash	40,000	40,000			40,000	On track to be achieved
Place	Development	E Fyvie	PLMGT02	Economic Development Budget Realignment	Cash	25,000	25,000			25,000	Achieved
Place	Property	A Morrison	PLMGT03	Rental Properties	Permanent	45,390	45,390			45,390	Saving likely to be achieved
Place	Environment	I McDonald	PLMGT04	Street Lighting Maintenance	Cash	20,000	20,000			20,000	Saving likely to be achieved
Place	Environment	I McDonald	PLMGT05	Fleet Diesel	Cash	15,000		15,000		15,000	Unachievable due to rise in fuel price.
Place	Environment	I McDonald	PLMGT06	Fleet Tyres	Cash	10,000	10,000			10,000	Saving likely to be achieved
Place	Housing	T Cain	PLMGT07	Homelessness Income - increase previous cash saving of £100,000	Cash	200,000		200,000		200,000	Income being received but may not be achieved in full.
Place	Housing	T Cain	PLMGT10	Reconfiguration of staffing funding from other sources.	Cash	45,000	45,000			45,000	Saving likely to be achieved
Place	Property	A Morrison	PLMGT14	Rental Income	Permanent	12,000		12,000		12,000	Unlikely to be achieved in 2022/23 as new lease with tenant is predated on completion of essential works to the property by Council. Additional income streams in full should be available in 2023/24
				TOTAL		1,788,090	1,455,090	318,000	15,000	1,788,090	

Policy Savings 2022-23

Directorate	Department	Responsible Officer	Saving Reference	Description	Cash/ Permanent	2022/23 £	Achieved/ Likely to be achieved £	At Risk £	Unachieved £	Total £	Budgetholders Comments
Place	Waste Management	I McDonald	PLPOL2	Waste Income - internal charges	Cash	5,000	5,000			5,000	Likely to be achieved
Place	Environment	I McDonald	PLPOL3	Waste Income - Brown Garden Waste Bin Permit Charge	Cash	15,000	15,000			15,000	Likely to be achieved
Place	Environment	I McDonald	PLPOL4	Roads Charges Income	Permanent	12,000	3,300	8,700		12,000	Full income may not be achieved in 2022/23
Place	Environment	I McDonald	PLPOL5	Land Services Burials income	Cash	10,000	10,000			10,000	Income likely to be achieved
Place	Environment	I McDonald	PLPOL7	Waste Income - increase in bulky waste collection charge	Cash	5,000		5,000		5,000	Full income may not be achieved in 2022/23
Place	Environment	I McDonald	PLPOL8	Waste Income - Introduction of charges for bins at new developments	Cash	3,000	1,500	1,500		3,000	Income likely to be achieved but may not be in full for 2022-23
				TOTAL		50,000	34,800	15,200	0	50,000	

P&P	827,750	827,750	-	-	827,750
People	504,950	441,950	63,000	-	504,950
Place	505,390	220,190	270,200	15,000	505,390
Total	1,838,090	1,489,890	333,200	15,000	1,838,090
		81%		19%	

People	Annual Budget 2022/23	Forecast to March 2023	Variance Forecast to Budget at March 2023	Narrative
	£'000	£'000	£'000	
Strategic Director	64	64	(0)	No variance
Support & Wellbeing				
Strategy & Customer Services	688	580	(108)	Libraries: £(0.108)m underspend - due to unfilled posts and vacancy management.
Leisure & Sports Development	1,189	1,186	(2)	Sports Development: £(0.035)m underspend - due to staffing underspends from discontinued programmes. Leisure: £0.033m overspend - £(0.037) underspend due to staff turnover, £0.045m due to income shortfall and £0.025m non staffing costs.
Total Support & Wellbeing	1,877	1,766	(110)	
Education & Learning				
Devolved Schools	32,544	32,323	(221)	Devolved Schools: £(0.221)m underspend - £(0.514)m Primary due to staffing turnover and vacant posts; £0.168m Secondary due to £0.119m overspend on per capita and £0.049m overspend on staffing; £0.125m overspend in ASN due to £0.060m overspend on staffing, £0.035m income shortfall and £0.030m overspend on per capita. Any underspend in Devolved budgets is moved to earmarked reserves at year end and is available for use in the next financial year.
Early Years	10,314	10,283	(31)	Early Years: £(0.031)m underspend - £0.020m overspend on ABC nursery due to budget shortfall after realignment as facility now closed, £(0.077)m underspend on staffing due to staff turnover and £0.026m overspend in various minor non staffing. Forecast includes £0.300m additional funding for ELC Deferral Pilot.
ASN Non Devolved	5,692	5,936	243	ASN Non Devolved: £0.243m overspend - £0.074m overspend in Learning Assistants due to increasing demand; £0.125m overspend on pupil transport due to £0.034m for travel escorts and £0.091m pupil transport, which are both demand led; £0.024m overspend on accessibility strategy (budget shortfall based on previous years trends); £0.010m overspend on staffing and £0.010m overspend on various non staffing.
Primary Non Devolved	1,026	1,117	91	Core primary: £(0.030)m underspend - £(0.089)m underspend on teachers supply, £(0.022)m underspend in staffing as a result of turnover, £(0.018)m underspend on pupil transport, £0.099m overspend on non staffing (parent pay charges £0.008m, cleaning £0.026m, Seemis £0.082m, maintenance & repairs £0.020m less unallocated budget £(0.037)m). Teachers "Flexibility": £0.121m overspend - reflects a shortfall in flexibility reserves. This currently includes DSM related savings "Primary Schools Efficiency - Falling Roles" £0.095m and "Transforming Secondary curriculum - Year 2" £0.148m. It should be noted that until devolved staffing budgets are re-aligned to reflect Academic Year 22-23 and these savings are reflected in schools staffing budgets there will be a degree of uncertainty around balances in flexibility.
Secondary Non Devolved	1,730	1,771	41	Secondary Non Devolved: £0.041m overspend - £(0.025)m underspend in teachers supply, £(0.015)m underspend in staff turnover, £0.081m overspend on school transport due to inflationary pressures (assumes a 10% increase in bus contract rates).
Pupil Equity Funding	2,343	2,343	(0)	PEF (Pupil Equity Funding) is allocated on an Academic Year basis and any underspend is carried forward with the requirement that it is fully spent by July of the following year.

People	Annual Budget 2022/23	Forecast to March 2023	Variance Forecast to Budget at March 2023	Narrative
	£'000	£'000	£'000	
Business Management	731	748	17	Business Management: £0.017m overspend - £0.012m staffing and £0.005m various others.
Other Areas	878	835	(43)	Other Areas: £(0.043)m underspend - £(0.023)m underspend school crossing patrols and £(0.021)m underspend in youth and adult services due to staffing vacancies.
Education & Learning Total	55,258	55,356	98	
Care & Protection				
Children's Commissioned Services	686	836	150	Children's Commissioned Services: £0.150m overspend due to Payments to Voluntary organisations, which is in line with previous years. Commissioning review report first draft due in October 22.
Corporate Parenting	7,563	8,439	876	Kinship: £0.334m - £0.299m overspend on kinship payments as there are 183 children in kinship placements; £0.035m overspend on residence order payments. External Fostering Payments: £0.332m overspend due to there being 64 external fostering placements as our in house fostering capacity is fully utilised. Each external placement costs £0.026m per year. Home Care: £0.088m - This overspend is within the Home Care, Day Care and Self Directed Care costs within Children with Disabilities (CWD) budget. Woodside Childrens Unit: £0.054m overspend in employee costs. Intensive support services for youths within Throughcare/Aftercare: £0.037m Continuing Care: £0.029m due to assumed inflation of 5% of step up / step down support and care costs on current placements. Corporate Parenting: £(0.002)m - £0.011m overspend on transport and other supplier; £(0.009)m underspend in vacancy management throughout corporate parenting.
Fieldwork Children And Families	2,141	2,154	13	Fieldwork Children and Families: £0.013m overspent in client travel costs based on previous year actuals.
Residential Placements	2,847	2,918	71	Residential Placements: £0.111m overspend in Supported Accommodation due to an additional placement; £(0.040)m underspend in residential placements.
Strategy And Planning	207	215	8	Strategy and Planning: Overspend in employee costs.
Management Support	820	755	(65)	Underspend due to vacancies
Permanence Team	296	207	(89)	Permanence Team: £(0.093)m underspend on employee costs; £(0.002)m underspend on supplies.
Criminal Justice Service	1,386	1,386	0	No variance. Additional Covid funding expected from Scottish Government, value to be confirmed.
Community Justice	221	221	0	No variance
Total Care & Protection	16,167	17,131	964	

People	Annual Budget 2022/23	Forecast to March 2023	Variance Forecast to Budget at March 2023	Narrative
	£'000	£'000	£'000	
Directorate Total	73,366	74,317	952	

Place	Annual Budget 2022/23	Forecast to March 2023	Variance Forecast to Budget at March 2023	Narrative
	£'000	£'000	£'000	
Strategic Director	214	212	(2)	No variance - on budget
Development	1,770	1,761	(10)	Trading Standards: £(0.025)m underspend - due to lower estimated cost of service provided by Stirling Council. Planning and Building standards: £(0.006)m underspend - due to vacancy management. Economic Development: £0.029m overspend - due to the staffing costs within the training unit as service provision reduces. Service are looking at options to divert staff to other funded projects. Environmental Health - £(0.007)m underspend - due to additional income for testing.
Environment	9,016	9,227	211	Fleet: £0.087m overspend - £0.102m overspend on diesel due to rising prices, £(0.014)m underspend due to increase in avoidable repair recharges as the individual service areas are accountable for avoidable damages to vehicles. Streetcare: £0.087m overspend - £0.050m overspend on overtime as a result of 19/20 saving that removed the budget. £0.037m overspend on agency costs to cover absence and vacancies, which permanent recruitment is ongoing. Waste Management: £0.037m overspend - £0.052m overspend for share of transfer loading station and share of green waste costs (due to increase haulaged costs passed on from service provider). £(0.015)m various small underspends throughout Waste Management. Grounds Maintenance & Land: £(0.008)m underspend - various small underspends. Roads: £0.006m overspend - Various small overspends.
Housing	(117)	56	173	Homelessness: The continued requirement to place clients outwith our own stock has resulted in an overspend of £0.241m on accommodation. Rental income is forecast to be over by £(0.119)m if no change is made to the current level. Premises costs, partculary utilities, overspend of £0.040m, security costs over by £0.012m, and others by £0.014m. Strategic Housing - savings within staffing of £(0.015)m help to compensate the overspend on Homelessness.
Property	20,910	21,005	95	Catering: £0.095m overspend - Due to lower income as a result of decline in uptake of school meals. Although, the volume of food purchased is decreasing, food prices are rising.
Directorate Total	31,793	32,260	467	

Partnership & Performance	Annual Budget 2022/23 £'000	Forecast to March 2023 £'000	Variance Forecast to Budget at June £'000	Narrative
Strategic Director - P&P	89	89	0	Strategic Director : Forecast expenditure in line with budget.
Finance & Revenues	3,523	3,546	23	<p>Accountancy Manager: overspend £0.028m due to unachieved savings £0.030m offset by vacancies within the service and underspend on Publications £(0.002)m.</p> <p>Corporate Accountancy: underspend £(0.062)m due to saving on Computer Maintenance Costs £(0.020)m and Staff Costs £(0.047)m, other overspend £0.005m.</p> <p>Creditors : underspend £(0.013)m due to Computer Maintenance £(0.005)m and Staff Costs £(0.007)m.</p> <p>Procurement: underspend £(0.028)m due to a vacancy that has been difficult to recruit to.</p> <p>Billing & Assessment: underspend £(0.118)m due to Staff costs savings £(0.046)m and increase in Income £(0.076)m, offset by overspend in Professional Fees £0.004m - Secure Trading.</p> <p>Collection : underspend £(0.020)m due to Staff Costs saving £(0.040)m, offset by unachieved savings £0.020m.</p> <p>Recovery : underspend £(0.034)m due to Staff vacancies</p> <p>Rent Rebates & Allowances : overspend £0.100m due to decrease in income.</p> <p>Revenues Administration : overspend £0.023m due to increased Postage Costs - based on prior year actuals, this is a centralised cost for all Council services.</p> <p>Scottish Welfare Fund : overspend £0.142m due to: increased payments for Crisis & Community Care grants to individuals £0.029m, overspend of £0.166m on Northgate contract which providing support due to vacancies, offset by staff vacancies within SWF £(0.053)m and across the service.</p> <p>Small variances £0.005m</p>
HR & Workforce Development	1,673	1,653	(21)	HR & Payroll underspend £(0.021) due mainly to staffing vacancies
Legal & Governance	1,463	1,486	23	<p>Elections : Overspend £0.036m. Shortfall in Grant income £0.024m & overspend in Rent costs £0.012m.</p> <p>Legal & Democracy underspend £(0.015)m due to staffing vacancies. Other various overspends £0.002m.</p>
Partnership & Transformation	3,378	3,460	82	<p>IT : overspend £0.072m due mainly to unrealised VR saving and Telephony/mobile phone costs, however overspends are partly offset by vacancies within the service.</p> <p>Strategy & Performance : overspend £0.010m mainly due to Computer Equipment purchases.</p>
	10,125	10,233	108	

**Corporate Budgets & Sources of Funding
Forecast Variances at June 2023**

Appendix 6

Corporate	Annual Budget 2022/23	Forecast to March 2023	Variance Forecast to Budget at March	Narrative
	£'000	£'000	£'000	
Corporate Centrally Held	986	986	0	Nil variance
Corporate Services	(1,068)	(655)	412	Unachieved redesign saving £0.021m and corporate savings £0.392m achieved within services- family friendly, turnover and mileage.
Misc Services - Non Distributed Costs	1,100	1,100	0	Nil variance
Central Support	(1,305)	(1,305)	0	Nil variance
Central Scotland Valuation Joint Board	453	453	0	Nil variance
Interest on Revenue Balances	(91)	(15)	76	Interest income forecast lower than budget due to low interest rates on deposits during the start of the year
Loans Fund Contribution	4,073	4,283	210	Premium charge
Contribution to Bad Debt Provision	200	200	0	Nil variance
Sources of Funding	(144,762)	(144,762)	(0)	
Directorate Total	(140,414)	(139,716)	698	

	Annual Budget 2022/23	Forecast to March 2023	Variance Forecast to Budget at March 2023	Narrative
	£'000	£'000	£'000	
Employees				
	9,186	8,406	(781)	Underspend across a range of services: including: Integrated Mental Health £(540k); Disability Day Care £(226k); Assessment & Care Management including Hospital Discharge £(175k) Intermediate Care £(60k). There are overspends at Menstrie House of £221k and Ludgate Respite £77k (Excludes Covid related costs to be charged to NHS Mobilisation Fund)
Long Term Care				
Nursing Homes	9,812	9,820	8	Nursing Home places stand at 225 and exceed pre-covid levels, having fallen below 200 last year. This forecast is potentially subject to significant volatility depending on the future course of the pandemic and pressure across the health and social care system. The budget includes a provisional allocation of the growth funding pending strategic re-alignment.
Residential Homes	3,169	3,512	344	Overall numbers remain stable at around 53.
Community Based Care				
Care at Home	11,176	11,003	(174)	Weekly hours currently stand at around 12,000 compared to pre covid levels of 10,000. Forecast is subject to volatility given uncertainty in both demand and availability of care. The budget includes a provisional allocation of the growth funding pending strategic re-alignment.
Day Care	230	206	(24)	Day Care for approximately 42 service users of which 19 have complex needs.
Direct Payments	1,279	1,465	186	The numbers of people receiving a direct payment stands 76, having increased by 10 since October 2021. The budget includes a provisional allocation of the growth funding pending strategic re-alignment.
Housing Aids and Adaptations	159	159	0	Demand driven adaptations within private sector homes. The number of adaptations was significantly impacted by Covid, but are now progressing.
Housing with Care	163	116	(47)	This budget is for Supported Accommodation provided by external organisations. Expenditure is less than budget as some care has moved to Care at Home.
Respite	129	126	(3)	Costs for respite continue to increase as Respite plans for the year are confirmed.
Misc. Third Party Payments				
Payments to Oher OLA's/Agencies	16	49	33	This heading covers various payments to other agencies including other local authorities, registration fees and payments to voluntary organisations. The overspend is on payments for complex care and third sector organisations.
Voluntary Organisations	0	16	16	
Misc Third Party Payments	890	897	7	This budget holds the budget growth funding allocated to HSCP.
Supplies and Services				
Premises Expenditure	11	108	96	The budget covers cleaning materials within operational buildings. Overspend due to additional costs of materials due to increased covid related cleaning.
Supplies and Services	403	449	46	Includes equipment, food and insurance, postage, printing and administration.
Transport Expenditure	48	40	(8)	Travel costs underspent as a result of Covid but expenditure is now picking up.
Income				
Income	(4,269)	(4,480)	(211)	This income is largely client contributions towards the cost of care.
Resource Transfer (Health)	(7,271)	(7,600)	(329)	Includes Income from NHS, integration funding and contributions for complex care as well as forecast contributions from the NHS Mobilisation fund for Covid.
Total	25,131	24,291	(840)	

Housing Revenue Account	Annual Budget 2022/23	Forecast to March 2023	Variance	Narrative
	£'000	£'000	£'000	
Employee expenditure	8,485	8,165	(320)	At present the Service continues to operate with a number of posts vacant. It is forecast that a good number of those will remain vacant for a significant part of the year £(200)k. This underspend may reduce if the pay award is agreed at a level greater than the 2% allowed in the budget. There is currently an underspend of £(100)k forecast in the staffing budget due to delays in progressing the restructure. There is a £(20)k underspend in other employee expenditure, mainly onstaff training.
Premises expenditure	1,416	1,517	101	Forecast overspend in void rent loss £38k, Utilities costs £28k, shared costs of Kelliebank £20k, insurance £12k and others 33k.
Transport expenditure	359	369	10	Recharge from fleet for maintaining vehicles.
Supplies and Services	2,666	2,563	(103)	The delay in restarting the kitchen programme has resulted in reduced direct materials costs.
Third Party Payments	1,392	1,581	189	Extra costs from Environment in respect of disposing of waste over the weighbridge and at polmaise that were not included in the budget, forecast to be £228k over. These are offset by forecast savings of £(39)k within payments to contractors and voluntary organisations.
Support Services	1,204	1,204	0	No variance
Capital financing costs	1,707	1,707	0	No variance
Total Gross Expenditure	17,229	17,106	(123)	
Income	(22,854)	(22,750)	104	There is a reduction in income from the kitchen programme of £0.250m as the staffing resources to carry out the work are not in place yet. The income for HRA staff currently carrying out General Fund responsibilities is forecast to be £(172)k. This is offset by the continued non achievement of income for factoring.
Total Net Expenditure	(5,625)	(5,644)	(19)	

	Project Code	Revised 2022-23 Budget	Net Expenditure to 30-06-22	Forecast as at 30/06/22	Forecast to Budget Variance	Comment	C/F to 2023-24
SCOTTISH HOUSING QUALITY STANDARD							
TACKLING SERIOUS DISREPAIR PRIMARY BUILDING ELEMENTS							
Structural Works							
Structural Upgrades	10192	430,000	1,788	430,000	0	Spend will appear shortly for works completed at Stirling Street and Branshill Park Project due to start August. Will spend out	
Asbestos Testing for Council Houses	10071	20,000	2,300	20,000	0		
Asbestos Removal Works for Council Houses	10072	50,000	3,791	50,000	0		
Structural Works		500,000	7,879	500,000	0		
SECONDARY BUILDING ELEMENTS							
Damp/Rot							
Damp & Rot Works	10195	120,000	33,322	120,000	0	Consistent spend - Will spend out	
Damp/Rot		120,000	33,322	120,000	0		
Roofs / Rainwater / External Walls							
Roof & Render Upgrading Works	10196+1 0264	1,000,000	61	1,000,000	0	Procurement to be completed- no contract awarded	
Roofs / Rainwater / External Walls		1,000,000	61	1,000,000	0		
Windows							
Window Replacement	10247	1,800,000	0	1,800,000	0	Contract now awarded - Will spend out - expected start August - First invoice received 75k	
Windows		1,800,000	0	1,800,000	0		
		2,920,000	33,383	2,920,000	0		
ENERGY EFFICIENCY							
Central Heating - Design and Installation 2019-22	10193+1 0263	650,000	4,079	650,000	0	Contract awarded- meeting with contractor confirmed spend 14/07/2022 - Will spend out. Small issue with boilers but we are managing this through procurement means	
Renewable Central Heating Systems	10232	60,000	0	60,000	0		
Energy Performance Certificates Programme	10233	50,000	171	50,000	0	Pilot Property Confirmed - will spend	
Internal Wall Insulation	10249	50,000	0	50,000	0		
Full/Efficient Central Heating		810,000	4,250	810,000	0		
MODERN FACILITIES & SERVICES							
Kitchen Renewal							
Kitchen Replacement	10158	1,000,000	18,571	1,000,000	0	Due to start August 2022 - Operational Capacity	
Kitchen Renewal		1,000,000	18,571	1,000,000	0		
Bathrooms							
Bathroom Replacements	10141	50,000	0	50,000	0	Will spend out	
Bathrooms		50,000	0	50,000	0		
		1,050,000	18,571	1,050,000	0		
HEALTHY, SAFE & SECURE							
Safe Electrical systems 2018-22	10171+1 0265	1,544,200	47,310	1,544,200	0	Further invoices received and remedial works beginning onsite August - Spend profile being reviewed, new contact due Jan 2023	
Safe Electrical Systems		1,544,200	47,310	1,544,200	0		
Communal Areas (Environmentals)							
External Works : Fencing, Gates, Paths	10090	426,500	38	426,500	0	Invoice to be submitted Aug 2022 - 150k already committed and land services will be doing work starting August to improve stairs at Branshill Park	
Secure Door Entry Upgrade 2021-25	10160	200,000	46,951	200,000	0		
CCTV Security	10250	100,000	0	100,000	0		
Communal Areas (Environmentals)		726,500	46,989	726,500	0		
		2,270,700	94,300	2,270,700	0		
NON-SHS ELEMENTS PARTICULAR NEEDS HOUSING (CITC)							
Conversions & Upgradings							
Conversions & Upgradings	10092	70,000	28,750	70,000	0	Will spend out, budget allocated already for works at 22 Stirling Street - There will be an overspill into the structural works code	
Conversions & Upgradings		70,000	28,750	70,000	0		
Disabled Adaptations							
Aids & Adaptations	10161	500,000	21,291	500,000	0	Contract currently being procured through SPA to meet need demand. PCU still carrying out weekly works however large spend will come from contractor.	
Disabled Adaptations		500,000	21,291	500,000	0		
Environmental Improvements							
HRA Roads & Footpaths Improvements	10099	100,000	458	100,000	0	Argyll Place will be charged against this.	
MCB Tenant Community Improvement Fund	10100	305,000	0	305,000	0		
Environmental Improvements		405,000	458	405,000	0		
		975,000	50,499	975,000	0		
Council New Build Housing							
Off The Shelf Purchase	10105	1,845,000	89,080	1,845,000	0	The strategy is to ensure that the budget is optimised on house purchase to help alleviate pressures that the lack of accommodation is causing elsewhere	
Estate Management Redesign	10234	0	0	0	0		

	Project Code	Revised 2022-23 Budget	Net Expenditure to 30-06-22	Forecast as at 30/06/22	Forecast to Budget Variance	Comment	C/F to 2023-24
Lochies Road Clackmannan Council New Build Housing	10248	1,385,000	0	85,000	(1,300,000)	Initial expenditure of £800,000 anticipated this year offset by Grant with balance carried forward to complete project in 2023/24	1,300,000
		3,230,000	89,080	1,930,000	(1,300,000)		
		3,230,000	89,080	1,930,000	(1,300,000)		
OTHER							
Other Costs / HBMS							
Construction Design Management	10143	20,000	0	20,000	0	Being procured requiring a mini competition, expected to spend in 2023 with implementation to start in 2023-24	
Computer Equipment - New (HBMS)	10111	372,000	0	372,000	0	Plans in place to spend budget	
Lock Up Strategy	10185	278,700	100	278,700	0	Plans in place to spend budget	
Westhaugh Travelling Site - Alva	10186	0	-60,574	0	0		
IT Infrastructure - Clacks IT	10188	21,000	0	21,000	0		
Demolitions	10200	134,800	0	134,800	0	Plans in place to spend budget	
Other Costs / HBMS		826,500	-60,474	826,500	0		
TOTAL CAPITAL EXPENDITURE		12,582,200	237,487	11,282,200	(1,300,000)		1,300,000

Project ID	Management Code	Project Manager	Project ID Description	Amended Budget	Expenditure	Commitments	Total Expenditure	Income	Projected Out-turn	Projected (Under)/Overspend	Proposed C/fwd to 2023/24
				£	£	£	£	£	£	£	£
Community Investment Strategy											
All Clackmannanshire Areas											
10042	A43	CJARVIE	Community Investment Grants	60,000	17,893	-798	17,095	0	60,000	0	
10156	A67	PLEONARD	City Deal (Land)	36,250	0	0	0	0	0	-36,250	
10174		SCRICKMAR	Fitness Suite Replacement	12,000	-3,887	615	-3,272	0	12,000	0	
10209		PLEONARD	City Deal RPMO	100,000	0	100,000	100,000	0	100,000	0	
		PLEONARD	City Deal - Japanese Garden	0	0	580,000	580,000	-580,000	0	0	
10213		PLEONARD	Innovation Hub Delivery	400,000	0	0	0	0	400,000	0	
10086		PLEONARD	Renewable Energy Projects	80,000	0	0	0	0	0	-80,000	50,000
10246		LSANDA	WELLBEING HUB RESOURCING	0	10,258	299	10,557	0	0	0	
10251		LSANDA	Wellbeing Hub - Permanent	370,313	3,841	62,319	66,160	0	203,841	-166,472	-166,472
				1,058,563	28,105	742,435	770,540	-580,000	775,841	-282,722	-116,472
Alloa Cluster											
10000	A1	JALLAN	Schools ICT Replacement - Alloa	20,661	1,037	0	1,037	0	61,827	41,166	
10005		PLEONARD	Park, Play Area & Open Space Improvements - Alloa	91,800	5,345	45,743	51,088	0	91,800	0	
10006	A3	PLEONARD	Park Primary School - School Development	359,265	17,977	49,169	67,146	0	359,265	0	
10007		JALLAN	School Interactive Display Replacement - Alloa	4,935	3,039	0	3,039	0	3,039	-1,896	
10168		IMCDONALD	Forthbank Road Operational Facilities	20,000	0	0	0	0	20,000	0	
10183		IMCDONALD	Forthbank Recycling Centre Improvements	0	3,511	2,825	6,337	0	3,511	3,511	
				496,661	30,909	97,737	128,646	0	539,442	42,781	0
Hillfoots Cluster											
10030		PLEONARD	Village and Small Town - Tillicoultry	100,000	0	0	0	0	100,000	0	
10031	A32	JALLAN	Schools ICT Replacement - Alva Academy	1,373	3,227	0	3,227	0	41,870	40,497	
10035		JALLAN	School Interactive Display Replacement - Alva	3,935	3,039	0	3,039	0	3,039	-896	
10039	A40	PLEONARD	Village and Small Town - Dollar	51,617	0	0	0	0	51,617	0	
10118	A65	PLEONARD	Coalsnaughton Primary School - School Development	106,000	0	0	0	0	106,000	0	
10140		PLEONARD	Village and Small Town - Alva	412,949	401,051	17,879	418,930	0	418,930	5,981	
				675,874	407,318	17,879	425,197	0	721,456	45,582	0
Lornshill Cluster											
10011	A12	JALLAN	Schools ICT Replacement - Lornshill	31,036	3,039	0	3,039	0	68,831	37,795	
10014	A15	PLEONARD	Craigbank Primary School Refurbishment	-7,354	0	3,497	3,497	0	0	7354	0
10015		GMACLACHLAN	Safer Routes to School	705,918	0	43,080	43,080	0	705,918	0	
10017	A18	PLEONARD	School Estate - Tullibody South Campus	50,000	14,700	186,875	201,575	0	40,000	-10,000	10,000
10020		JALLAN	School Interactive Display Replacement - Lornshill	38,555	0	0	0	0	38,555	0	
10125	A61	PLEONARD	Banchory Primary School - School Development	16,079	0	0	0	0	16,079	0	
10149	A57	PLEONARD	Clackmannan Regeneration	1,562,550	465	129,943	130,408	0	1,562,550	0	
10164	A60	CJARVIE	Clackmannan CAP	93,000	0	0	0	0	93,000	0	
				2,489,784	18,204	363,394	381,598	0	2,524,933	35,149	10,000
Total Community Investment Strategy				4,720,882	484,536	1,221,445	1,705,982	-580,000	4,561,672	-159,210	-106,472
Fleet Asset Management Strategy											
10062	E1	kphilliben	Vehicle Replacement	973,448	237,249	155,880	393,129	0	973,448	0	
Total Fleet Asset Management Strategy				973,448	237,249	155,880	393,129	0	973,448	0	0
IT Asset Management Strategy											
All Clackmannanshire Areas											
10041	A42	JALLAN	Schools ICT Replacement - All Primaries	203,851	52,812	1,043	53,855	0	202,939	-912	
10227		JALLAN	CRB System	40,000	0	0	0	0	40,000	0	
10229		JALLAN	Interactive Screen Replacement (Secondary Schools)	123,000	123,001	0	123,001	0	123,000	0	
10230		JALLAN	ICT Replacement (Secondary Schools)	125,000	0	0	0	0	0	-125,000	

Project ID	Management Code	Project Manager	Project ID Description	Amended Budget	Expenditure	Commitments	Total Expenditure	Income	Projected Out-turn	Projected (Under)/Overspend	Proposed C/fwd to 2023/24
				£	£	£	£	£	£	£	£
10255		FCOLLIGAN	Digital Transformation - Work Smarter	750,000	92,013	9,988	102,000	0	750,000	0	
10256		CJARVIE	IT Resourcing - Corporate	165,300	0	0	0	0	165,300	0	
10257		JALLAN	IT Resourcing - Digital Rollout	50,155	0	0	0	0	50,155	0	
				1,457,306	267,825	11,031	278,855	0	1,331,394	-125,912	0
IT Asset Management Strategy											
10064	F1	JALLAN	IT Infrastructure	160,515	35,451	6,313	41,764	0	160,515	0	
10065	F2	lbarker	Social services adaptations	75,000	0	0	0	0	0	-75,000	
10253		lbarker	Tech Analogue to Digital Trans	386,000	0	515,326	515,326	0	300,000	-86,000	86,000
10066	F3	FCOLLIGAN	Social Services IT System	331,500	0	0	0	0	331,500	0	
10067	F4	JALLAN	Digital Transformation	0	2,695	17,213	19,908	0	0	0	
10187		JALLAN	Digital Infrastructure	805,827	1,675	15,000	16,675	0	628,390	-177,437	
10202		JALLAN/MBOYLE	Digital Learning Strategy	494,241	74,640	403,230	477,870	0	313,488	-180,753	
10207		JALLAN	Digital Foundations : M365	43,833	995	23,420	24,415	0	43,833	0	
10210		JALLAN	Homeworking	17,355	401	5,232	5,633	0	19,580	2,225	
10225		JALLAN	Upgraded Telephony System	348,931	0	0	0	0	350,000	1,069	
10231		PLEONARD	Building Energy Management System	81,620	48,675	0	48,675	0	81,620	0	0
				2,744,822	164,531	985,735	1,150,266	0	2,228,926	-515,896	86,000
Total IT Asset Management Strategy				4,202,128	432,356	996,765	1,429,121	0	3,560,320	-641,808	86,000
Land Asset Management Strategy											
Alloa Cluster											
10245		PLEONARD	West End Park Improvements	119,158	39,429	8,639	48,067	0	119,158	0	
10262		PLEONARD	St Mungos Primary - Demolition	250,000	0	0	0	0	0	-250,000	250,000
				0							
				369,158	39,429	8,639	48,067	0	119,158	-250,000	250,000
Land Asset Management Strategy											
10061	D1	IMCDONALD	Wheeled Bins	27,143	24,794	6,560	31,354	0	31,354	4,211	
10258		PLEONARD	Kilncraigs - Stone Preservation	120,000	0	0	0	0	120,000	0	
10096		PLEONARD	Gartmorn Dam Country Park	22,000	0	0	0	0	22,000	0	
				169,143	24,794	6,560	31,354	0	173,354	4,211	0
Total Land Asset Management Strategy				538,301	64,222	15,199	79,421	0	292,512	-245,789	250,000
Property Asset Management Strategy											
All Clackmannanshire Areas											
10224		PLEONARD	Learning Estate Cleaning Equipment	35,129	0	0	0	0	35,129	0	0
10226		PLEONARD	Wellbeing Hub - Demolition of ALB	397,335	34,506	372,398	406,904	0	388,335	-9,000	9,000
10252		LSANDA	Wellbeing Hub - Interim Pool	2,154,386	0	0	0	0	0	-2,154,386	
10259		PLEONARD	Strategic Estates Enhancements	315,000	0	0	0	0	315,000	0	
10254		SCRICKMAR	Capital Program Legal Resource	110,000	15,335	6,891	22,226	0	110,000	0	
10219		PLEONARD	Learning Estate - Condition Surveys	74,748	0	0	0	0	172,411	97,663	
10260		PLEONARD	Learning Estates - Option Appraisals	213,512	35,480	300	35,780	0	190,956	-22,556	
10261		PLEONARD	Learning Estates - Contingencies	476,488	7,805	0	7,805	0	25,000	-451,488	451,488
				3,776,598	93,125	379,589	472,714	0	1,236,831	-2,539,767	460,488
Alloa Cluster											
10191		PLEONARD	Town Centre Regeneration Fund	455,472	93,249	99,349	192,599	0	455,472	0	
10208		PLEONARD	Bowmar Community Hub	2,637	11,677	8,293	19,971	0	11,677	9,040	8,847
10214		PLEONARD	Kilncraigs - Roof	0	0	3,573	3,573	0	0	0	4,341

Project ID	Management Code	Project Manager	Project ID Description	Amended Budget	Expenditure	Commitments	Total Expenditure	Income	Projected Out-turn	Projected (Under)/Overspend	Proposed C/fwd to 2023/24
				£	£	£	£	£	£	£	£
				458,109	104,927	111,216	216,143	0	467,149	9,040	13,188
Property Asset Management Strategy											
10045	B1	PLEONARD	Statutory Compliance DDA Schools	17,000	0	7,849	7,849	0	17,000	0	
10046	B2	PLEONARD	Compliance - Asbestos Removal (Schools)	10,000	0	0	0	0	10,000	0	
10212		PLEONARD	Car park works	64,905	0	18	18	0	64,905	0	
10220		PLEONARD	Clackmannan Town Hall Roof and Wall Upgrade	1,078,852	291,233	848,298	1,139,532	0	1,065,002	13,850	13,850
10221		PLEONARD	Cemetery Walls Upgrade	298,784	0	0	0	0	-	298,784	298,784
				1,469,541	291,233	856,165	1,147,398	0	1,156,907	-312,634	312,634
Total Property Asset Management Strategy				5,704,248	489,285	1,346,970	1,836,255	0	2,860,887	-2,843,361	786,310
Roads Asset Management Strategy											
All Clackmannanshire Areas											
10176		GMACLACHLAN	Electric Vehicle Charge Points	0	9,348	60,080	69,428	-129,507	0	0	
10093		GMACLACHLAN	Active Travel Route Railway Station	25,000	0	0	0	0	25,000	0	
				25,000	9,348	60,080	69,428	-129,507	25,000	0	0
Road Asset Management Strategy											
10049	C2	GMACLACHLAN	Flood Prevention	78,931	23,082	17,429	40,511	0	78,931	0	
10050	C3	GMACLACHLAN	Cycle Routes	235,495	6,432	147,026	153,458	0	235,495	0	
10051	C4	IMCDONALD	Carriageways	2,532,142	690,114	974,319	1,664,432	0	2,532,142	0	
10054	C7	GMACLACHLAN	Bridge Improvements	175,569	18,526	4,909	23,436	0	189,600	14,031	
10055	C8	GMACLACHLAN	Road Safety	0	19,390	11,996	31,387	0	19,390	19,390	
10056	C9	IMCDONALD	Lighting Replacement	303,423	25,703	256,545	282,248	0	303,423	0	
10218		GMACLACHLAN	Bus Priority Rapid Development Fund	31,794	0	0	0	0	31,974	180	
10222		GMACLACHLAN	Active Travel Route - Alloa-Alva-Menstrie	30,000	0	0	0	0	30,000	0	
				3,387,354	783,247	1,412,225	2,195,472	0	3,420,955	33,601	0
Total Road Asset Management Strategy				3,412,354	792,595	1,472,305	2,264,899	-129,507	3,445,955	33,601	0
Total Capital Programme				19,551,361	2,500,243	5,208,565	7,708,808	-709,507	15,694,794	-3,856,567	1,015,838

