
Report to: Audit & Scrutiny Committee

Date of Meeting: 15 December 2022

Subject: Council Financial Performance 2022/23 as at September 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 September 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 forecasted overspend of £0.331m for the year to 31 March 2023 after allocation of general Covid funding of £0.849m;
- 2.1.2 the Clackmannanshire element of the Health and Social Care Partnership (H&SCP) forecasted overspend of £0.476m as at September, for the year to 31 March 2023;
- 2.1.3 the HRA revenue forecasted surplus of £(0.454m) over the budgeted surplus for the year to 31 March 2023;
- 2.1.4 the HRA Capital programme forecasted underspend of £(2.300)m, of which £1.500m is proposed to be carried forward to 2023/24;
- 2.1.5 the General Fund Capital Programme forecasted underspend of £(4.098)m, and
- 2.1.6 progress to date in delivering the £1.838m approved savings programme, currently forecast to achieve £1.605m, 87%, 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 September 2022 the General Fund is forecasting an overspend of £1.180m which is a favourable movement of £1.047m since last reported to this Committee in October. This projected overspend includes pressures of £0.849m within Care and Protection £0.734m and Scottish Welfare Fund £0.115m, that are due to COVID and the Cost of Living Crisis. At its meeting on 1 December, Council approved an allocation to mitigate these costs from the general earmarked COVID reserve carried forward from 2021/22. This results in a revised forecasted overspend for the General Fund of £0.331m.

4.2 The Clackmannanshire element of the H&SCP is forecasting an overspend of £0.476m, however, any underspend is transferred to the HSCP at the year end in line with the integration scheme.

4.3 **Appendix 1** provides the breakdown by each Directorate and centrally held Corporate Service areas along with the position for Partnerships and Sources of Funding. This shows the position before allocation of centrally held Covid funding of £0.849 for related spend within Care and Protection and Scottish Welfare Fund. As noted above, after allocation of the funding the adjusted overspend is forecast to be an overspend of £0.331m.

4.4 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 £0.277m, Place £0.193m and Partnership & Performance £(0.052)m. Corporate Services is showing an overspend of £0.762m, which includes centrally held savings achieved within the individual services.

4.5 **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 an overspend of £0.476m for the financial year based on financial information as at September 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 overspend are shown in **Appendix 7**. A report presented to the IJB Board on 23 November 2022 indicated a projected overspend across the Partnership of £3.919m at the end of 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 £4.377m 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 £19.551m.
- 6.2 Work on capital projects is being progressed however delays are still being incurred due to internal and external factors. On review of the forecasts as at November, spend is estimated to be £15.453m for the year resulting in an underspend of £(4.098)m 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	4.846	4.728	(0.118)	<p>The variance is made up of the following projects:</p> <ul style="list-style-type: none"> - Wellbeing Hub underspend - £0.179m - proposed to be carried forward - Renewable energy projects £0.080m underspend with £0.050m proposed to be carried forward. - Village and Small Towns Alva overspend of £0.196m
Property	5.704	2.481	(3.223)	<p>The underspend is primarily due to the following projects:</p> <ul style="list-style-type: none"> - 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

Asset Management Strategy	Budget	Forecast to 31 March 2023	Forecast Over / (under) Spend	Main Variances
	£m	£m	£m	
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	0.288	(0.250)	Underspend due to rephasing of the budget for demolition of St Mungo's into 2023/24.
Fleet	0.973	0.973	-	Spend forecast in line with budget.
IT	4.078	3.537	(0.541)	Underspend driven predominately by three 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 £0.136m - Social Services IT System £0.331m,
Gross Capital Expenditure	19.551	15.453	(4.098)	
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	13.998	9.900	(4.098)	

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 the forecasted 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	343	162
Place	505	434	71
Partnership & Performance	828	828	-
Total Approved Savings	1,838	1,605	233
		87%	13%

7.2 The above table indicates that 87% of savings will be achieved, with 13% unachieved in 2022/23. Detail of individual savings within each directorate is provided in **Appendix 2**. This is a favourable movement of 6% since last reported to committee in October 2022. The movement relates to:

- PEMGT13 - Residential Placements £0.098m;
- PLMGT07- Homelessness Income £(0.200)m;
- PLMGT14 - Rental Income £(0.012)m, and
- PLPOL08 – Waste Income £(0.001)m.

Services continue to work towards the achievement of approved savings and/or to identify compensating savings where possible.

8.0 Housing Revenue Account (HRA)

Revenue

8.1 The HRA forecast as at September is a surplus of £(6.079)m, which is £(0.454)m above the budgeted surplus of £(5.625)m. This is a favourable movement of £(0.435)m since last reported to committee in October 2022. **Appendix 8** provides a summary of the variances and the variance movement.

Capital

8.2 The HRA approved Capital Programme for 2022/23 is £12.582m. As at September, forecasted spend on the programme is £10.282m, which results in a projected underspend of £(2.300m) and a movement £(1.000)m movement since the June outturn reported in October. The main variances are set out below.

8.3 Within the Kitchen programme the forecast is for expenditure of £0.500m against a budget of £1.000m. Operational capacity has delayed the start of this work until January 2023. There are similar capacity issues for the adaptations programme where expenditure of £0.300m is forecast against a

budget of £0.500m. The Service is looking to procure a contract to assist with the delivery of this programme.

8.4 The Roof and Render programme forecast is £0.700m against a budget of £1.000m. Tenders were received late October with a view to being awarded in December. Progress on this project will be weather dependant.

8.5 **Appendix 9** provides the detail for all the projects along with comments on their progress.

9.0 Conclusions

9.1 General Fund Revenue Services are forecasting an overspend of £0.331m for the year to 31 March 2023;

9.2 The Clackmannanshire element of the H&SCP is forecasting to overspend £0.476m as at September for the year to 31 March 2023. This overspend 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 £(0.454)m to 31 March 2023.

9.4 The HRA Capital programme is forecast to underspend by £(2.300)m of which £1.500m is proposed to be carried forward.

9.5 The General Fund Capital programme is forecast to underspend by £(4.098)m.

9.6 Of the £1.838m approved savings programme, £1.605m (87%) 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 September 2022

Appendix 2 – Summary Savings by Directorate at 30 September 2022

Appendix 3 – People Variances at September 2022

Appendix 4 – Place Variances at September 2022

Appendix 5 – P&P Variances at September 2022

Appendix 6 – Corporate Variances at September 2022

Appendix 7 – HSCP Variances at September 2022

Appendix 8 – HRA Revenue Variances at September 2022

Appendix 9 – HRA Capital Forecast as at September 2022

Appendix 10 – GF Capital Forecast 2022

17.0 Background Papers

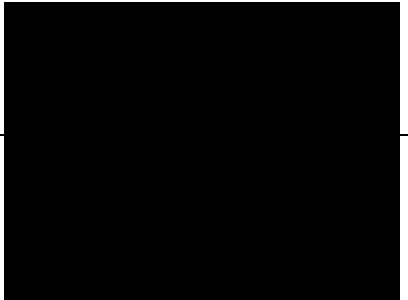
17.1 Have you used other documents to compile your report? (All documents must be kept available by the author for public inspection for four years from the date of meeting at which the report is considered)

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	

Council Summary 2022/23
As at September 2022

Appendix 1

	Annual Budget	Forecast to	Variance Forecast	Previous Forecast	Variance
	£'000	March 2022	to Budget	Variance	Movement
	£'000	£'000	£'000	£'000	£'000
Directorate					
People	74,870	75,146	277	953	(677)
Place	32,020	32,213	193	467	(274)
Partnership & Performance	10,280	10,228	(52)	108	(160)
Transformation	481	481	(0)	0	(0)
Directorate Expenditure	117,651	118,068	417	1,528	(1,111)
Corporate					
Corporate Centrally Held	986	986	(0)	0	(0)
Corporate Services	(1,152)	(568)	584	412	171
Misc Services - Non Distributed Costs	1,100	1,100	0	0	(0)
	934	1,517	583	412	171
	118,585	119,585	1,001	1,941	(940)
less allocated to non general fund	(1,305)	(1,305)	0	0	0
	117,280	118,280	1,001	1,941	(940)
Add Requisitions from Joint Boards					
Central Scotland Valuation	453	453	0	0	0
Corporate Expenditure	117,732	118,733	1,001	1,941	(940)
Add/Deduct					
Interest on Revenue Balances	(91)	(144)	(53)	76	(129)
Loans Fund Contribution	4,073	4,305	232	210	22
Contribution to Bad Debt Provision	200	200	0	0	0
Total Expenditure	121,914	123,094	1,180	2,226	(1,047)
Sources of Funding					
General Revenue Funding/Non-Domestic Rates	(116,393)	(116,393)	(0)	0	(0)
Council Tax	(24,427)	(24,427)	(0)	0	(0)
Contribution from Reserves	(2,742)	(2,742)	(0)	0	(0)
Contribution from Earmarked Reserves	(2,283)	(2,283)	0	0	0
Contribution from Uncommitted Reserves	(1,200)	(1,200)	0	0	0
Total Funding	(147,045)	(147,045)	(0)	0	(0)
Projected (Surplus)/Shortfall	(25,131)	(23,952)	1,180	2,226	(1,047)
Health & Social Care Partnership	25,131	25,607	476	(840)	1,316

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 £	Budget Holders Comments - September
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 Jarvie	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 Jarvie	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 Jarvie	P&PMGT08	Capitalisation of ICT posts supporting capital plan implementation	Cash	123,300	123,300			123,300	Saving achieved
P&P	Partnership & Trans	C Jarvie	P&PMGT09	Removal of Research and Information Vacancy	Permanent	30,000	30,000			30,000	Saving achieved
P&P	Partnership & Trans	C Jarvie	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	PEMGT18	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	Discussions are ongoing
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	New additional placement from Oct at 6k per week will eliminate this saving
People	Care & Protection	S Robertson	PEMGT15	Reduction in external foster places (further saving 23/24)	Permanent	33,000		33,000		33,000	Spend to save project will start in November and review will identify any savings.
Place	Secondary PPP	P Leonard	PEMGT6	PPP Contract Management	Permanent	43,000		43,000		43,000	Dependant on an increase in agreed contract deductions
Place	Development	E Fyvie	PLMGT01	Trading Standards SLA	Cash	40,000	40,000			40,000	Saving likely to be achieved
Place	Development	E Fyvie	PLMGT02	Economic Development Budget Realignment	Cash	25,000	25,000			25,000	Saving 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	Saving achieved
Place	Housing	T Cain	PLMGT10	Reconfiguration of staffing funding from other sources.	Cash	45,000	45,000			45,000	Early return from secondment has added back costs
Place	Property	A Morrison	PLMGT14	Rental Income	Permanent	12,000	12,000			12,000	Saving likely to be achieved
				TOTAL		1,788,090	1,568,590	204,500	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 £	Budget Holders Comments - September
Place	Waste Management	I McDonald	PLPOL2	Waste Income - internal charges	Cash	5,000	5,000			5,000	Saving likely to be achieved
Place	Environment	I McDonald	PLPOL3	Waste Income - Brown Garden Waste Bin Permit Charge	Cash	15,000	15,000			15,000	Saving 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 due to shortfall in demand
Place	Environment	I McDonald	PLPOL5	Land Services Burials income	Cash	10,000	10,000			10,000	Saving 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 due to shortfall in demand
Place	Environment	I McDonald	PLPOL8	Waste Income - Introduction of charges for bins at new developments	Cash	3,000	3,000			3,000	Saving likely to be achieved
				TOTAL		50,000	36,300	13,700	0	50,000	

P&P	827,750	827,750	-	-	827,750
People	504,950	343,450	161,500	-	504,950
Place	505,390	433,890	56,700	15,000	505,390
Total	1,838,090	1,604,890	218,200	15,000	1,838,090
		87%		13%	

People	Annual Budget 2022/23	Forecast to March 2023	Variance Forecast to Budget at March	Variance due to Covid	Variance due to Non Covid	Variance Forecast to Budget at June	Movement in variance June to September	Narrative
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
Strategic Director	(20)	65	85	0	85	0	85	Restructure saving not yet achieved pending redesign.
Support & Wellbeing								
Strategy & Customer Services	689	536	(152)	0	(152)	(108)	(44)	Libraries & Customer services: - £(0.152)m underspend due to staffing vacancies. £(0.044)m movement is slippage on filling vacant posts.
Leisure & Sports Development	1,191	1,201	10	0	10	(1)	11	Sports Development: on budget, nil variance Leisure: £0.010m overspend, £0.012m movement - £0.035m income shortfall (Civic Halls & Community Centres); £(0.077)m staff turnover and vacancies and £0.052m unachievable income saving. The movement of £0.011m relates to staffing, £0.005m and income, £0.007m.
Total Support & Wellbeing	1,880	1,738	(142)	0	(142)	(109)	(33)	
Education & Learning								
Devolved Schools	32,171	31,960	(212)	0	(212)	(221)	9	Devolved Schools: £(0.212)m underspend, £0.009m movement - Primary - £(0.195)m underspend due to staffing turnover and vacant posts; Secondary - £(0.102)m underspend due to staffing £(0.195)m and £0.093m overspend on per capita expenditure; ASN - £0.090m overspend due to staffing £0.008m, Income shortfall £0.032m and per capita overspend of £0.051m; £(0.005)m underspend in Early Years. 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	10,554	10,197	(357)	0	(357)	(31)	(326)	Early Years: £(0.357)m underspend, £(0.326)m movement - £0.023m overspend due to shortfall in Kidzone Out Of School Care income; £(0.327)m underspend in staffing due to ongoing staff turnover and £(0.053)m underspend in payments to external nursery providers. Forecast includes £0.300m additional funding for ELC Deferral Pilot. £(0.326)m movement relates to Kidzone, £0.023m previously forecast on budget, £(0.244)m payments to partner nurseries as reduced uptake of places in private nurseries and £(0.105)m further staff turnover.
ASN Non Devolved	5,905	6,107	202	0	202	243	(42)	ASN Non Devolved: £0.0202m overspend, £(0.042)m movement - £0.020m overspend in Learning Assistants due to increasing demand, £0.090m overspend on pupil transport being Travel Escorts £0.036m and Pupil Transport £0.054m both demand led, £0.024m overspend on accessibility strategy, £0.059m overspend on staffing and £0.009m overspend on various non staffing. The movement of £(0.042)m relates to an increase in teaching posts less further staff turnover £0.048m offset by reduction in Learning assistants as further funding identified £(0.052)m and Pupil Transport costs £(0.038)m.

People	Annual Budget 2022/23	Forecast to March 2023	Variance Forecast to Budget at March	Variance due to Covid	Variance due to Non Covid	Variance Forecast to Budget at June	Movement in variance June to September	Narrative
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
Primary Non Devolved	2,246	2,174	(72)	0	(72)	91	(163)	Primary Non Devolved: £(0.072)m underspend, £(0.163)m movement - £(0.100)m underspend on teachers supply, £(0.032)m underspend in staffing as a result of turnover, £(0.018)m underspend on pupil transport, £0.138m overspend on non staffing (Parent pay charges £0.008m, Cleaning £0.030m, Seemis £0.082m, Maintenance & Repairs £0.018m, £(0.060)m underspend in teachers flexibility reflects available reserve after adjustments for academic year 22-23 staffing requirements, savings and future commitments. The movement of £(0.163)m relates to change in flexibility reserve after realignment of devolved staffing for new academic year, staff turnover £(0.010)m, teachers Supply £(0.011)m and non staffing £0.045m.
Secondary Non Devolved	1,767	1,758	(9)	0	(9)	41	(50)	Secondary Non Devolved: £(0.009)m underspend, £(0.050)m movement - £(0.050)m underspend in teachers supply; £(0.046)m staff turnover, £0.083m overspend on school transport due to inflationary pressures, £0.004m overspend on minor non staffing. The movement of £(0.050)m relates to Teachers Supply Costs £(0.025)m and staff turnover (£0.025)m.
Pupil Equity Funding	2,343	2,343	(0)	0	(0)	(0)	(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.
Business Management	805	822	17	0	17	17	(1)	Business Management £0.017m overspend mainly staffing.
Other Areas	879	857	(22)	0	(22)	(43)	21	Other areas: £(0.022)m overspend, £0.021m movement - £(0.020)m underspend School Crossing Patrols; £(0.002)m underspend in Youth and Adult Services mainly due to staffing. The movement of £0.021m relates to additional staff resource.
Education & Learning Total	56,670	56,218	(452)	0	(452)	98	(550)	
Care & Protection								
Children's Commissioned Services	607	756	149	0	149	150	(1)	Children's Commissioned Services: £0.149m overspend, £(0.001)m movement - Payments to Voluntary organisations in line with previous years trends. Commissioning review report now finalised and saving proposal are being prepared.

People	Annual Budget 2022/23	Forecast to March 2023	Variance Forecast to Budget at March	Variance due to Covid	Variance due to Non Covid	Variance Forecast to Budget at June	Movement in variance June to September	Narrative
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
Corporate Parenting	6,261	6,802	541	0	541	876	(335)	<p>Corporate Parenting: £0.541m overspend, £(0.335)m movement - £0.349m overspend Kinship payments. The growth in kinship payments has been steady over the last 12 - 18 months, with there now being 183 children in Kinship placements. Within the service, Kinship is viewed as a positive solution as it provides stability until the point where it is possible for the child to return to his/her parents. In the near future the service will commence a review of current kinship, with the main aim being to establish if amounts currently being paid to kinship carers is appropriate to the current circumstances.</p> <p>£0.087m overspend in Woodside Childrens Home due to overtime and staff allowances. A review of working practices is currently being undertaken by senior staff. Within this budget there is an unachieved income budget of £0.049m as there is no external provision.</p> <p>£0.040m overspend on external fostering costs. There has been a net reduction of 3 external £0.070m Community Integrated care for 1 young person within Thorough Care/Aftercare.</p> <p>£0.048m - Internal fostercare relates mainly to contracts placed with Stirling council Offset by £0.053m in employee underpends in departments accross this area service except Woodside.</p> <p>The movement of £0.355m is linked to a service realignment to show the Early Intervention Team separately.</p>
Fieldwork Children And Families	1,819	1,758	(61)	0	(61)	13	(74)	£(0.061)m underspend, £(0.074)m movement relates to staff costs across the service.
Residential Placements	3,439	3,697	258	0	258	71	187	<p>Residential Placements: £0.258m overspend, £0.187m movement - £0.0187m movement due to one new placement from end of October costing £0.006m per week, this is predicted to cost £0.135m to the end of March 2023. Two new placements have been extended by 3 months and some charge adjustments to existing placements. Supported accommodation has also increased by £0.020m due additional costs of a placement.</p>
Strategy And Planning	208	212	4	0	4	8	(4)	Small Overspend in employee costs.
Management Support	943	853	(90)	0	(90)	(65)	(25)	<p>Management Support: £(0.090)m underspend, £(0.025)m movement - Forecast underspend of £(0.090)m due to savings in staff costs for posts in business support that are currently not filled.</p>
Permanence Team	298	203	(95)	0	(95)	(89)	(6)	<p>Permanence Team: £(0.095)m underspend, £(0.006)m movement - £(0.095)m underspend due to savings in staff costs for vacancies that the department is currently trying to fill.</p>
Early Intervention	1,157	1,237	80	0	80	0	80	<p>Early Interventions: £0.080m overspend and movement - £ 0.098m overspend in Children with Disabilities team, primarily £0.075m in Self Directed Support payments and £0.070m overspend on complex care payments to NHS Forth Valley, partially offset by £(0.047)m underspend in staffing costs within Children with Disabilities area and £(0.018)m underspend in payments to other Councils.</p>

People	Annual Budget 2022/23	Forecast to March 2023	Variance Forecast to Budget at March	Variance due to Covid	Variance due to Non Covid	Variance Forecast to Budget at June	Movement in variance June to September	Narrative
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
Criminal Justice Service	1,386	1,386	0	0	0	0	0	No variance in spend forecast at this time.
Community Justice	221	221	0	0	0	0	0	No variance forecast at this time
Total Care & Protection	16,339	17,125	786	0	786	964	(178)	
Directorate Total	74,869	75,146	277	0	277	953	(677)	

Place	Annual Budget 2022/23	Forecast to March 2023	Variance Forecast to Budget at March 2023	Previous Forecast Variance	Mvmt from June 2022	Narrative
	£'000	£'000	£'000	£'000	£'000	
Strategic Director	214	214	(1)	(2)	1	Small variance
Development	1,879	1,838	(41)	(10)	(31)	<p>Trading Standards: £(0.025)m underspend - due to lower estimated cost of service provided by Stirling Council, no movement.</p> <p>Planning and Building standards: £(0.028)m underspend, £(0.023)m movement - due to staffing vacancies.</p> <p>Economic Development: £0.011m overspend, £(0.017)m movement - 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. Favourable movement due to reduction in subsidies and travel costs to clients as a result of free transport becoming more widely available.</p> <p>Environmental Health - £0.002m overspend, £(0.009)m movement - reduction in income due to less pest control required, favourable movement due to increased income for testing.</p>
Environment	9,041	9,035	(6)	211	(217)	<p>Fleet: £(0.004)m underspend, £(0.075)m movement - £0.102m overspend on diesel due to rising prices; £(0.051)m underspend and movement in tyres and materials due to less mileage in vehicles and mix of tyres requiring replacement; £(0.028)m underspend, £(0.010)m movement due to increase in avoidable repair recharges; £(0.031)m underspend, £(0.027)m movement in staffing and £0.004m various small overspends, £0.013m movement.</p> <p>Streetcare: £0.049m overspend, £(0.037)m movement - £0.065m overspend on overtime, which is a movement of £0.015m; £0.037m overspend on agency costs to cover absence and vacancies; £(0.053)m underspend, £(0.051)m movement due to staffing vacancies.</p> <p>Waste Management: £(0.056)m underspend, £(0.091)m movement - £0.052m overspend for share of transfer loading station and share of green waste costs (due to increase haulage costs passed on from service provider); £0.038m overspend, £0.007m movement due to reduced income from small traders tipping licence; £0.024m overspend from reduced income in commercial waste; £(0.043)m underspend, £(0.084)m movement in staffing, £(0.122)m underspend due to additional income for waste transfer between Forthbank and Kelliebank; £(0.004)m various small underspends throughout Waste Management, movement of £(0.016)m.</p>
						<p>Grounds Maintenance & Land: £0.042m overspend, £0.069m movement - £0.066m overspend due to decrease in external income as businesses procure services in the private sector; £0.034m overspend, £0.026m movement in short term hire of vehicles; £0.018m overspend, £0.050m movement in contractors due to specialist knowledge required for specific work undertaken; £0.020m various small overspends, £0.013m movement. These overspends have been offset by £(0.096)m underspend, £(0.021)m movement due to staffing vacancies.</p> <p>Roads: £(0.055)m underspend, £(0.058)m movement - £(0.050)m underspend and movement due to an increase in internal income for recharges; £(0.019)m underspend and movement on transport coordination charge from Stirling Council; £0.016m overspend and movement on signs due to necessary sign replacement; £(0.002)m underspend, £(0.005)m movement on various small overspends.</p>
Housing	(115)	78	192	173	19	<p>Homelessness: The continued requirement to place clients outwith our own stock has resulted in an overspend of £0.169m on accommodation, £(0.072)m movement. Rental income is forecast to be over by £(0.161)m an increase of £(0.042)m. Premises costs, particularly utilities and repairs overspend by £0.161m (linked to reduction in subsidy loss on housing benefit), an increase of £0.091m. Other costs overspent by £0.002m an increase of £0.009m.</p> <p>Strategic Housing: Shortfall in income from recharges £0.033m partially offset by underspends in supplies & services and staffing of £(0.006)m. The increase in the forecast is as a result of a secondment finishing early.</p>
Property	21,000	21,049	49	95	(46)	<p>Catering: £0.146m overspend, £0.054m movement - £0.142m reduced income from overall school meal income as a result of decline in uptake of school meals; £(0.026)m underspend, £0.050m movement on food; £0.031m overspend on recharges from HRA for staff secondment; £(0.001) various small underspends, £0.004m movement.</p> <p>Repairs & Maintenance: £(0.056)m underspend and movement of £0.027m due to level of repairs to buildings.</p> <p>Property: £(0.039)m underspend, £(0.035)m movement due to vacancy management.</p>
Directorate Total	32,020	32,213	193	467	(274)	

Partnership & Performance Directorate
Variances as at 30 Sept 2022

Appendix 5

Partnership & Performance	Annual Budget 2022/23 £'000	Forecast to Sept 2023 £'000	Variance Forecast to Budget at Sept £'000	Variance Forecast to Budget at June £'000	Variance movement June to September £'000	Narrative
Strategic Director - P&P	89	89	(0)	0	(0)	Strategic Director : Forecast expenditure in line with budget.
Finance & Revenues	3,627	3,586	(41)	23	(65)	Finance : underspend £(0.188)m, movement £(0.065)m - £(0.206)m underspend on staffing due to vacancies, partially offset by £0.045m professional fees for external support. £(0.025)m underspend on budget for IFRS16 system compliance (deferred) and £(0.002)m underspend on publications. Revenues : underspend £(0.066)m - £(0.139)m underspend in staffing due to vacancies , additional income of £(0.031)m, offset by an overspend in rent allowances/rent rebates of £0.074m, an overspend on postages of £0.025m and other small variances totalling £0.005m. Scottish Welfare Fund : overspend £0.213m due to increased payments for Crisis & Community Care grants to individuals of £0.115m, overspend of £0.150m - Northgate Contract which provides support due to vacancies, offset by staff vacancies within SWF of £(0.053)m and across the service. Other small variances £0.005m overspend.
HR & Workforce Development	1,694	1,639	(55)	(21)	(34)	HR & Payroll underspend £(0.055) due mainly to staffing.
Legal & Governance	1,464	1,466	1	23	(22)	Elections : Overspend £0.022m due to shortfall in funding. Legal & Democracy : underspend £(0.017)m due to staffing. Registrars : £(0.004)m small underspends.
Partnership & Transformation	3,406	3,448	42	82	(39)	IT: £0.049m overspend - £0.071m overstepend due to telephony costs, £0.015m overspend on computer hardware maintenance and £0.020m overspend on printing & stationery and £(0.057)m underspend on staffing. Strategy & Performance : underspend £(0.007)m due to vacancy management.
	10,280	10,228	(52)	108	(160)	

**Corporate Budgets & Sources of Funding
Forecast Variances at September 2022**

Appendix 6

Corporate	Annual Budget 2022/23	Forecast to March 2023	Variance Forecast to Budget at September 2022	Variance Forecast to Budget at June 2022	Movement in variance June to September 2022	Narrative
	£'000	£'000	£'000	£'000	£'000	
Corporate Centrally Held	986	986	0	0	0	Nil variance
Corporate Services	(1,152)	(568)	584	412	172	corporate achieved within services- family friendly, turnover and mileage.
Misc Services - Non Distributed Costs	1,100	1,100	0	0	0	Nil variance
Central Support	(1,305)	(1,305)	0	0	0	Nil variance
Central Scotland Valuation Joint Board	453	453	0	0	0	Nil variance
Interest on Revenue Balances	(91)	(144)	(53)	76	(129)	Interest income forecast higher than budget as interest rates on deposits are increasing
Loans Fund Contribution	4,073	4,305	232	210	22	Premium charge
Contribution to Bad Debt Provision	200	200	0	0	0	Nil variance
					0	
Sources of Funding	(146,186)	(146,186)	0	0	0	
Directorate Total	(141,923)	(141,160)	763	698	65	

Clackmannanshire Outturn
As at September 2022

Appendix 7

	Sum of Full Year Budget 2022/23	Sum of Full Year Forecast 2022/23	Sum of Var - Forecast to Budget	Movement June - September	Comments
Employees					
Employee Expenditure	9,186	8,923	-264	517	Forecast includes estimated impact of Pay Award (£0.500m) plus new appointments planned within Rapid Response £0.150m
Employees Total	9,186	8,923	-264	517	
Long Term Care					
Nursing Homes	10,278	10,348	71	62	Budget includes allocation of £2.653m from growth funding/income re-alignment. Nursing Care numbers stand at 231, an increase of 23 since the start of the year. The projection includes provision for additional pressures in the second half of the year amounting 15 additional beds and subject to significant volatility depending on the future course of the pandemic and pressure across the health and social care system.
Residential Homes	3,169	3,213	45	-299	Residential Care numbers have fallen by 5 to 49 following the transfer of some care packages to a care at home model.
Long Term Care Total	13,446	13,561	115	-237	
Community Based Care					
Care at Home	11,702	12,059	357	530	Budget includes allocation of £2.973m from growth funding/income re-alignment. Weekly hours currently stand at around 12,000 compared to pre covid levels of 10,000. Forecast includes £0.456m for additional pressures in second half of year and is subject to volatility given uncertainty in both demand and availability of care.
Day Care	230	202	-27	-4	
Direct Payments	1,349	1,439	90	-96	Numbers stand at 89. The budget includes a budget allocation of £0.396m from growth funding/income re-alignment. Movement due to a reduction of 4 since June.
Housing Aids and Adaptations	159	110	-49	-49	
Housing with Care	163	72	-91	-44	
Respite	128	126	-2	1	
Community Based Care Total	13,730	14,007	277	338	
Misc Third Party Payments					
Payments to Other OLA's/Agencies	16	120	104	71	
Voluntary Organisations	378	249	-129	-145	Updated forecast to reflect agreed commitments for 22/23.
Misc Third Party Payments	555	696	141	134	Growth funding of £5.1m has been allocated in line with budget pressure pending a strategic re-alignment of the budget. Forecast includes Carers Act expenditure of £0.183m
Misc Third Party Payments Total	949	1,064	115	59	
Supplies and Services					
Premises Expenditure	11	97	86	-11	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	550	147	101	Includes equipment, food and insurance, postage, printing and administration. Movement relates to an increased forecast for equipment.
Transport Expenditure	48	48	0	8	
Supplies and Services Total	463	695	232	98	
Income					
Income	-4,740	-4,740	0	212	Client income. Surplus Income re-allocated in line with demand pressures
Resource Transfer (Health)	-7,903	-7,904	-1	328	Includes Income from NHS, integration funding and contributions for complex care. Surplus Income re-allocated in line with demand pressures
Income Total	-12,643	-12,643	-0	540	
Total	25,131	25,607	476	1,316	

Place Directorate
HRA Variances at 30 September 2022

Appendix 8

<i>Housing Revenue Account</i>	<i>Annual Budget 2022/23</i>	<i>Forecast to March 2023</i>	<i>Variance Forecast to Budget at September</i>	<i>Variance Forecast to Budget at June</i>	<i>Movement in variance September to June</i>	<i>Narrative</i>
	<i>£'000</i>	<i>£'000</i>	<i>£'000</i>	<i>£'000</i>		
Employee expenditure	8,485	7,988	(497)	(320)	(177)	Initial forecasts of the annual costs of the agreed pay award are that it will be in the region of £330k above the 2% provided for in the budget. The fact that the forecast underspend has actually increased is a reflection that the Service has been unable to recruit to vacancies as expected. There has also been current staff leaving and those returning from maternity leave returning on reduced hours. Included in the budget is £(560)k for vacancy management which is equivalent to almost 7% of staffing. There is a £(39)k underspend in other employee expenditure mainly staff training.
Premises expenditure	1,416	1,525	109	101	8	Forecast overspend in void rent loss £68k an increase of £30k from June as numbers remain high, remedies are in place to reduce this before the year end. Utilities costs £30k, shared costs of Kelliebank £20k, insurance £13k offset by other costs now showing an underspend of £(22)k which is an improvement from June.
Transport expenditure	359	370	11	10	1	Overspend due to recharge from fleet of maintaining vehicles and small increase in mileage expenses.
Supplies and Services	2,666	2,436	(230)	(103)	(127)	A further delay in restarting the kitchen programme has resulted in an increase in the underspend for direct materials costs.
Third Party Payments	1,392	1,657	265	189	76	Extra costs from Environment in respect of disposing of waste over the weighbridge and at Polmaise that were not included in the budget are forecast to be £202k overspent, this is a reduction of £(26)k. Subcontractor payments are now forecast to overspend by £100k as the services require an increased useage in relation to the reduced employee expenditure above. This is offset by forecast underspends of £(79)k within payments to contractors and voluntary organisations, an increase of £(40)k.
Support Services	1,204	1,204	0	0	0	No variance
Capital financing costs	1,707	1,486	(221)	0	(221)	Following no borrowing being required last year the forecast loans fund interest and expenses is lower than budget.
Total Gross Expenditure	17,229	16,666	(563)	(123)	(440)	
Income	(22,854)	(22,745)	109	104	5	There is a reduction in income from the kitchen programme of £500k as the staffing resources to carry out the work are not yet in place. Offsetting this is an increase in rechargeable income of £(442)k from General Fund particularly from Council Buildings for repairs and maintenance. The net position is a shortfall of £58k. There continues to be non achievement of income for factoring and general rents of £51k.
Total Net Expenditure	(5,625)	(6,079)	(454)	(19)	(435)	

Housing Capital Programme 2022-23 Period to September 2022	Project Code	Revised 22-23 Budget	Net Expenditure to 30-09-22	Forecast as at 30/09/22	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	8,008	430,000	0	Spend will appear shortly for works completed at Stirling Street and Branshill Park Project due to start January. Will spend out	
Asbestos Testing for Council Houses	10071	20,000	3,433	20,000	0		
Asbestos Removal Works for Council Houses	10072	50,000	7,325	50,000	0		
Structural Works		500,000	18,766	500,000	0		
SECONDARY BUILDING ELEMENTS							
Damp/Rot							
Damp & Rot Works	10195	120,000	83,437	120,000	0	Consistent spend - Will spend out	
Damp/Rot		120,000	83,437	120,000	0		
Roofs / Rainwater / External Walls							
Roof & Render Upgrading Works	10196+					Tenders back late October plan to award in December but delay possible on site weather related	
Roofs / Rainwater / External Walls	10264	1,000,000	10,215	700,000	(300,000)		
Roofs / Rainwater / External Walls		1,000,000	10,215	700,000	(300,000)		
Windows							
Window Replacement	10247	1,800,000	371,780	1,800,000	0	Programme in place work ongoing	
Windows		1,800,000	371,780	1,800,000	0		
		2,920,000	465,433	2,620,000	(300,000)		
ENERGY EFFICIENCY							
Central Heating - Design and Installation 2019-22	10193+					Small issue with boilers but we are managing this through procurement means	
Renewable Central Heating Systems	10263	650,000	31,305	650,000	0		
Energy Performance Certificates Programme	10232	60,000	171	60,000	0		
Internal Wall Insulation	10233	50,000	0	50,000	0		
Full/Efficient Central Heating	10249	810,000	31,476	810,000	0		
MODERN FACILITIES & SERVICES							
Kitchen Renewal							
Kitchen Replacement	10158	1,000,000	87,968	500,000	(500,000)	Due to start January 2023 - Operational Capacity	
Kitchen Renewal		1,000,000	87,968	500,000	(500,000)		
Bathrooms							
Bathroom Replacements	10141	50,000	0	50,000	0	Will spend out	
Bathrooms		50,000	0	50,000	0		
		1,050,000	87,968	550,000	(500,000)		
HEALTHY, SAFE & SECURE							
Safe Electrical systems 2018-22	10171+					Programme in place work ongoing	
Safe Electrical Systems	10265	1,544,200	185,594	1,544,200	0		
Communal Areas (Environmentals)							
External Works : Fencing, Gates, Paths	10090	426,500	38	426,500	0	Contractor on site working through already committed programme. Land services will be doing work starting January to improve stairs at Branshill Park	
Secure Door Entry Upgrade 2021-25	10160	200,000	95,217	200,000	0		
CCTV Security	10250	100,000	0	100,000	0		
Communal Areas (Environmentals)		726,500	95,255	726,500	0		
		2,270,700	280,849	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	92,743	300,000	(200,000)	Contract currently being procured through Scottish Procurement Alliance to meet demand led needs. Internal staff still carrying out weekly works however large spend will come from contractor.	200,000
Disabled Adaptations		500,000	92,743	300,000	(200,000)		
Environmental Improvements							
HRA Roads & Footpaths Improvements	10099	100,000	0	100,000	0	Argyll Place will be charged against this.	
MCB Tenant Community Improvement Fund	10100	305,000	39,184	305,000	0		
Environmental Improvements		405,000	39,184	405,000	0		
		975,000	160,677	775,000	(200,000)		
Council New Build Housing							
Off The Shelf Purchase	10105	1,845,000	273,612	1,845,000	0	The strategy is to ensure that the budget is optimised on house purchases to help alleviate pressures that the lack of accommodation is causing elsewhere	
Estate Management Redesign	10234	0	0	0	0		
Lochies Road Clackmannan	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 23-24	1,300,000
Council New Build Housing		3,230,000	273,612	1,930,000	(1,300,000)		
		3,230,000	273,612	1,930,000	(1,300,000)		
OTHER							
Other Costs / HBMS							
Construction Design Management	10143	20,000	0	20,000	0		

Housing Capital Programme 2022-23 Period to September 2022	Project Code	Revised 22-23 Budget	Net Expenditure to 30-09-22	Forecast as at 30/09/22	Forecast to Budget Variance	Comment	C/F to 2023-24
Computer Equipment - New (HBMS)	10111	372,000	0	372,000	0	With procurement now requiring a mini competition expected to spend in January 2023 with implementation to start in 23-24 Plans in place to spend budget Plans in place to spend budget	
Lock Up Strategy	10185	278,700	350	278,700	0		
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		
Other Costs / HBMS		826,500	-60,224	826,500	0		
TOTAL CAPITAL EXPENDITURE		12,582,200	1,258,556	10,282,200	(2,300,000)		1,500,000

Expenditure as at 14th Nov 2022

Project ID	Project ID Description	Amended Budget	Expenditure (to 14th Nov 2022)	Projected Out-turn	Projected_(Under)/Over_spend	Proposed C/fwd to 2023/24
		£	£	£	£	£
Community Investment Strategy						
All Clackmannanshire Areas						
10042	Community Investment Grants	60,000	27,651	60,000	0	0
10156	City Deal (Land)	36,250	0	0	-36,250	0
10174	Fitness Suite Replacement	12,000	-3,887	12,000	0	0
10209	City Deal RPMO	100,000	0	100,000	0	0
	City Deal - Japanese Garden	0	580,000	0	0	0
10213	Innovation Hub Delivery	400,000	0	400,000	0	0
10086	Renewable Energy Projects	80,000	0	0	-80,000	50,000
10246	WELLBEING HUB RESOURCING	0	10,258	10,557	10,557	0
10251	Wellbeing Hub - Permanant	370,313	8,625	180,776	-189,537	178,980
		1,058,563	622,647	763,333	-295,230	228,980
Alloa Cluster						
10000	Schools ICT Replacement - Alloa	62,661	1,037	62,161	-500	0
10005	Park, Play Area & Open Space Improvements - Alloa	91,800	17,100	91,800	0	0
10006	Park Primary School - School Development	359,265	17,977	359,265	0	0
10007	School Interactive Display Replacement - Alloa	4,935	3,039	4,935	0	0
10168	Forthbank Road Operational Facilities	20,000	0	500	-19,500	16,000
10183	Forthbank Recycling Centre Improvements	0	3,511	3,511	3,511	0
		538,661	42,664	522,172	-16,489	16,000
Hillfoots Cluster						
10030	Village and Small Town - Tillicoultry	100,000		100,000	0	0
10031	Schools ICT Replacement - Alva Academy	42,373	3,227	41,870	-503	0
10035	School Interactive Display Replacement - Alva	3,935	3,039	3,934	-1	0
10039	Village and Small Town - Dollar	51,617	0	51,617	0	0
10118	Coalsnaughton Primary School - School Development	106,000	0	106,000	0	0
10029	Street Lighting Improvements - Tillicoultry & Alva	0	0	0	0	0
10032	Alva Community Campus/Locality Hub/Primary School	0	0	0	0	0
10085	Dumyat Visitor Hub	0	0	0	0	0
10140	Village and Small Town - Alva	412,949	609,188	609,188	196,239	0
		716,874	615,454	912,609	195,735	0
Lornshill Cluster						
10011	Schools ICT Replacement - Lornshill	73,036	3,055	72,536	-500	0
10014	Craigbank Primary School Refurbishment	-7,354	0	0	7,354	0
10015	Safer Routes to School	705,918	0	705,918	0	0
10017	School Estate - Tullibody South Campus	50,000	14,700	40,000	-10,000	10,000
10020	School Interactive Display Replacement - Lornshill	38,555	0	38,555	0	0
10125	Banchory Primary School - School Development	16,079	0	16,079	0	0
10149	Clackmannan Regeneration	1,562,550	465	1,562,550	0	0
10024	Clackmannan Primary School Refurbishment/Locality Hub	0	0	0	0	0
10043	Lochies Primary School - School Development	0	0	0	0	0
10034	Hillfoots Glen - Upgrading - Alva	0	1,330	1,330	1,330	0
10164	Clackmannan CAP	93,000	0	93,000	0	0
		2,531,784	19,551	2,529,968	-1,816	10,000
Total Community Investment Strategy		4,845,882	1,300,316	4,728,082	-117,800	254,980
Fleet Asset Management Strategy						
10062	Vehicle Replacement	973,448	237,249	973,448	0	0
Total Fleet Asset Management Strategy		973,448	237,249	973,448	0	0
IT Asset Management Strategy						
All Clackmannanshire Areas						
10041	Schools ICT Replacement - All Primaries	203,851	53,018	203,842	-9	0
10227	CRB System	40,000	0	40,000	0	0
10229	Interactive Screen Replacement (Secondary Schools)	123,000	123,001	123,001	1	0
10255	Digital Transformation - Work Smarter	950,000	95,345	950,000	0	0
10256	IT Resourcing - Corporate	165,300	0	165,300	0	0
10257	IT Resourcing - Digital Rollout	50,155	0	50,155	0	0
		1,532,306	271,363	1,532,298	-8	0
IT Asset Management Strategy						
10064	IT Infrastructure	160,515	38,353	160,251	-264	0
10065	Social services adaptations	75,000	0	0	-75,000	0
10253	Tech Analogue to Digital Trans	386,000	9,655	250,000	-136,000	136,000
10066	Social Services IT System	331,500	0	0	-331,500	0
10067	Digital Transformation	0	2,695	0	0	0
10187	Digital Infrastructure	605,827	1,675	605,827	0	0

Project ID	Project ID Description	Amended Budget	Expenditure (to 14th Nov 2022)	Projected Out-turn	Projected_(Under)/Over_spend	Proposed C/fwd to 2023/24
		£	£	£	£	£
10202	Digital Learning Strategy	494,241	313,488	494,241	0	0
10207	Digital Foundations : M365	43,833	995	43,833	0	0
10210	Homeworking	17,355	401	19,580	2,225	0
10225	Upgraded Telephony System	348,931	0	348,931	0	0
10231	Building Energy Management System	81,620	48,675	81,620	0	0
		2,544,822	415,936	2,004,283	-540,539	136,000
Total IT Asset Management Strategy		4,077,128	687,300	3,536,581	-540,547	136,000
Land Asset Management Strategy						
Alloa Cluster						
10245	West End Park Improvements	119,158	44,115	119,158	0	0
10262	St Mungos Primary - Demolition	250,000	0	0	-250,000	250,000
		0				
		369,158	44,115	119,158	-250,000	250,000
Land Asset Management Strategy						
10061	Wheeled Bins	27,143	30,999	27,143	0	0
10258	Kilncraigs - Stone Preservation	120,000	0	120,000	0	0
10096	Gartmorn Dam Country Park	22,000	0	22,000	0	0
		169,143	30,999			
Total Land Asset Management Strategy		538,301	75,113	288,301	-250,000	250,000
Property Asset Management Strategy						
All Clackmannanshire Areas						
10224	Learning Estate Cleaning Equipment	35,129	0	35,129	0	0
10226	Wellbeing Hub - Demolition of ALB	397,335	37,744	388,335	-9,000	9,000
10252	Wellbeing Hub - Interim Pool	2,154,386	0	0	-2,154,386	0
10259	Strategic Estates Enhancements	315,000	0	0	-315,000	315,000
10254	Capital Program Legal Resource	110,000	23,668	110,000	0	0
10219	Learning Estate - Condition Surverys	74,748		172,411	97,663	0
10260	Learning Estates - Option Appraisals	213,512	35,480	190,956	-22,556	0
10261	Learning Estates - Contingencies	476,488	7,805	25,000	-451,488	376,381
		3,776,598	104,698	921,831	-2,854,767	700,381
Alloa Cluster						
10191	Town Centre Regeneration Fund	455,472	170,140	455,472	0	0
10208	Bowmar Community Hub	2,637	11,677	11,677	9,040	0
10214	Kilncraigs - Roof	0	0	0	0	0
		458,109	181,818	467,149	9,040	0
Property Asset Management Strategy						
10045	Statutory Compliance DDA Schools	17,000	0	17,000	0	0
10046	Compliance - Asbestos Removal (Schools)	10,000	0	10,000	0	0
10212	Car park works	64,905	0	0	-64,905	0
10220	Clackmannan Town Hall Roof and Wall Upgrade	1,078,852	540,313	1,065,002	-13,850	13,850
10221	Cemetery Walls Upgrade	298,784	0	0	-298,784	298,784
		1,469,541	540,313	1,092,002	-377,539	312,634
Total Property Asset Management Strategy		5,704,248	826,828	2,480,982	-3,223,266	1,013,015
Roads Asset Management Strategy						
All Clackmannanshire Areas						
10176	Electric Vehicle Charge Points	0	26,769	0	0	0
10093	Active Travel Route Railway Station	25,000		25,000	0	0
		25,000	26,769	25,000	0	0
Road Asset Management Strategy						
10049	Flood Prevention	78,931	23,805	78,931	0	0
10050	Cycle Routes	235,495	9,324	235,495	0	0
10051	Carriageways	2,532,142	1,254,642	2,532,142	0	0
10054	Bridge Improvements	175,569	19,249	189,600	14,031	0
10055	Road Safety	0	21,171	19,390	19,390	0
10056	Lighting Replacement	303,423	57,612	303,423	0	0
10218	Bus Priority Rapid Development Fund	31,794		31,794	0	0
10172	Parking Management Scheme	0	0	0	0	0
10222	Active Travel Route - Alloa-Alva-Menstrie	30,000		30,000	0	0
		3,387,354	1,385,803	3,420,775	33,421	0
Total Roads Asset Management Strategy		3,412,354	1,412,573	3,445,775	33,421	0

Project ID	Project ID Description	Amended Budget	Expenditure (to 14th Nov 2022)	Projected Out-turn	Projected_(Under)/Over_spend	Proposed C/fwd to 2023/24
		£	£	£	£	£
	Total Capital Programme	19,551,361	4,539,379	15,453,169	-4,098,192	1,653,995