
Report to: Audit & Scrutiny Committee

Date of Meeting: 20 April 2023

Subject: Council Financial Performance 2022/23 as at December 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 December 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 underspend of £(1.292)m for the year to 31 March 2023;

2.1.2 the Clackmannanshire element of the Health and Social Care Partnership (H&SCP) forecasted overspend of £0.360m as at December 2022, for the year to 31 March 2023;

2.1.3 the HRA revenue forecasted surplus of £(0.780m) over the budgeted surplus for the year to 31 March 2023;

2.1.4 the HRA Capital programme forecasted underspend of £(3.831)m;

2.1.5 the General Fund Capital Programme forecasted underspend of £(8.789)m, and

2.1.6 progress to date in delivering the £1.838m approved savings programme, currently forecast to achieve £1.614m, 88%, 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 and their service areas within the appendices.

4.0 General Fund Revenue

4.1 As at 31 December 2022 the General Fund is forecasting an underspend of £(1.292)m which is a favourable movement of £(1.632)m since last reported to this Committee in December.

4.2 Of the £(1.292)m underspend, £(0.437)m relates to devolved schools and will be carried forward into 2023/24 in line with the academic year.

4.3 The Clackmannanshire element of the H&SCP is forecasting an overspend of £0.360m, however, any underspend is transferred to the HSCP at the year end in line with the integration scheme.

4.4 **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 after allocation of centrally held Covid funding of £0.762m for related spend within Care and Protection and Scottish Welfare Fund.

4.5 The Council Summary at **Appendix 1** shows the under and overspend positions for each of the Directorates and Corporate Areas. The overall underspend is attributable to the following Directorates: People £(1.283)m, Place £(0.246)m and Partnership & Performance £(0.272)m. Corporate Services is showing an overspend of £0.509m, which includes centrally held savings achieved within the individual services.

4.6 **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 £0.360m for the financial year based on financial information as at December 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 1 February 2023 indicated a projected overspend across the Partnership of £3.673m at the end of October 2022. This overspend is expected to be managed within the

Partnership with no further funds required above the Councils approved budgeted contributions.

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. A further £4.377m was added as a result of carry forwards from 2021/22, £0.288m was added following approval by Council in August 2022 for Clackmannan Regeneration and £1.034m has been added to reflect additional grant income for Japanese Garden (£0.750m) and Free School Meals (£0.284), increasing the approved budget for 2022/23 to £20.585m.
- 6.2 Work on capital projects is being progressed however delays are still being incurred due to internal and external factors. On review of the forecasts as at December, spend is estimated to be £11.796m for the year resulting in an underspend of £(8.789)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	5.880	3.325	(2.554)	<p>The variance is made up of the following projects:</p> <ul style="list-style-type: none"> - Wellbeing Hub underspend - £0.080m - 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 - Clackmannan Regeneration underspend - £1.401m – proposed to be carried forward - Free School Meals Grant – underspend £0.260m – proposed to be carried forward - Street Lighting – underspend £0.106m - Innovation Hub Delivery – underspend £0.400m - Clackmannan CAP underspend - £0.093m – proposed to be carried forward - Park Primary - underspend £0.283m

Asset Management Strategy	Budget	Forecast to 31 March 2023	Forecast Over / (under) Spend	Main Variances
	£m	£m	£m	
Property	5.704	1.794	(3.910)	<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. - Demolition of ALB - £0.360m - Learning estate contingencies £0.686m, not expected to be required at this time - Cemetery Wall Upgrade £0.299m postponed until 2023/24 due to weather and contractual delays - Strategic estate enhancements underspend £0.315m rephased to 2023/24.
Roads	3.412	3.386	(0.026)	<p>Slight overspend forecast on Electric Charging points, Bridge Improvements and Road Safety, this may be offset through additional grant funding.</p> <p>Underspend of (£0.072m) on Street lighting to be carried forward.</p>
Land	0.538	0.141	(0.398)	<p>Underspend mainly due to rephasing of the budget for demolition of St Mungo's (£0.250m) and stone preservation work (£0.120m)</p>
Fleet	0.973	0.641	(0.332)	<p>Underspend on purchasing of vehicles due to lead in time for delivery.</p>
IT	4.078	2.509	(1.569)	<p>Underspend driven predominately by three projects:</p> <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 - Digital Transformation £0.200m, rephased to 2023/24 following engagement with contractor - Digital Infrastructure £0.602m to be carried forward to 2023/24.
Gross Capital Expenditure	20.585	11.796	(8.789)	

Asset Management Strategy	Budget	Forecast to 31 March 2023	Forecast Over / (under) Spend	Main Variances
	£m	£m	£m	
Allocation of Capital Funding	(6.587)	(6.587)	-	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	5.209	(8.789)	

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	417	88
Partnership & Performance	828	828	-
Total Approved Savings	1,838	1,588	250
		86%	14%

7.2 The above table indicates that 86% of savings will be achieved, with 14% forecast to be unachieved in 2022/23. Detail of individual savings within each directorate is provided in **Appendix 2**. This is an adverse movement of 1% since last reported to committee in December 2022. The movement relates to:

- PLPOL04 - Roads charges Income £(0.009)m now achieved.

- PLMGT10 - Reconfiguration of staffing funding £0.025m now unachievable.

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 December is a surplus of £(6.405)m, which is £(0.780)m above the budgeted surplus of £(5.625)m. This is a favourable movement of £(0.326)m since last reported to committee in December 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. **Appendix 9** provides the detail for all the projects along with comments on their progress.
- 8.3 As at December, forecasted spend on the programme is £8.751m, which results in a projected underspend of £(3.831m) and a movement £(1.531)m movement since the September outturn reported in December. There is no requirement to carry this underspend forward into 2023/24 as full provision was set out in the budget approved by Council in February 2023. The main variances are set out below.
- 8.4 Expenditure on the Safe Electrical Testing and Rewiring programme is now forecasting to reduce the spend by £(0.844)m from that previously reported. The contractor has had difficulty resourcing this contract recently and it has been agreed to focus on the testing initially which does not have the same expenditure levels as the replacement programme following this testing.
- 8.5 The Roof and Render programme forecast is £0.300m against a budget of £1.000m, a further reduction in spend of £(0.400)m from previously forecasted. There has been a delay to the start of the programme but there is a plan in place that will ensure spend will start early in 2023/24. Progress on this project will be weather dependant.
- 8.6 Other small variances contributing to the underspend and movement are: additional income from house sales in which HRA has a share £(0.168)m, demolition of Glentana postponed £(0.135)m offset by additional spend on damp and rot work £0.080m.

9.0 Conclusions

- 9.1 General Fund Revenue Services are forecasting an underspend of £(1.292)m for the year to 31 March 2023;
- 9.2 The Clackmannanshire element of the H&SCP is forecasting to overspend £0.360m as at December 2022 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 £(0.780)m to 31 March 2023.
- 9.4 The HRA Capital programme is forecast to underspend by £(3.831)m with no requirement to carry forward to 2023/24.
- 9.5 The General Fund Capital programme is forecast to underspend by £(8.789)m.
- 9.6 Of the £1.838m approved savings programme, £1.614m (88%) 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 31 December 2022

Appendix 2 – Summary Savings by Directorate at 31 December 2022

Appendix 3 – People Variances at December 2022

Appendix 4 – Place Variances at December 2022

Appendix 5 – P&P Variances at December 2022

Appendix 6 – Corporate Variances at December 2022

Appendix 7 – HSCP Variances at December 2022

Appendix 8 – HRA Revenue Variances at December 2022

Appendix 9 – HRA Capital Forecast as at December 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	
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Council Summary 2022/23

Appendix 1

	Annual Budget 2022/23 £'000	Forecast to Mar-23 £'000	Variance Forecast to Budget £'000	Previous Forecast Variance £'000	Variance Movement £'000
Directorate					
People	79,342	78,059	(1,283)	(457)	(825)
Place	32,674	32,428	(246)	193	(439)
Partnership & Performance	10,732	10,460	(272)	(167)	(105)
Transformation	492	492	0	(0)	0
Directorate Expenditure	123,240	121,439	(1,801)	(432)	(1,369)
Corporate					
Corporate Centrally Held	1,403	1,403	0	(0)	0
Corporate Services	(668)	(338)	330	584	(253)
Misc Services - Non Distributed Costs	1,100	1,100	0	0	0
	1,834	2,165	330	584	(253)
	125,075	123,604	(1,471)	152	(1,622)
less allocated to non general fund	(1,305)	(1,305)	0	0	0
	123,770	122,299	(1,471)	152	(1,622)
Add Requisitions from Joint Boards					
Central Scotland Valuation Joint Board	453	453	0	0	0
Corporate Expenditure	124,222	122,752	(1,471)	152	(1,622)
Add/Deduct					
Interest on Revenue Balances	(91)	(144)	(53)	(53)	0
Loans Fund Contribution	4,073	4,305	232	232	0
Contribution to Bad Debt Provision	200	200	0	0	0
Total Expenditure	128,404	127,113	(1,292)	331	(1,622)
Sources of Funding					
General Revenue Funding/Non-Domestic Rates	(122,976)	(122,976)	(0)	(0)	(0)
Council Tax	(21,663)	(21,663)	(0)	(0)	0
Contribution from Reserves	(2,742)	(2,742)	(0)	0	(0)
Contribution from Earmarked Reserves	(4,991)	(4,991)	0	(0)	0
Contribution from Uncommitted Reserves	(1,200)	(1,200)	0	0	0
Total Funding	(153,572)	(153,572)	(0)	0	(0)
Projected (Surplus)/Shortfall	(25,167)	(26,459)	(1,292)	331	(1,622)
Health & Social Care Partnership	25,167	25,527	360	476	(116)

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 - December
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	Likely to be achieved in full
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 Kinncraigs 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	Likely to be achieved in full
People	Care & Protection	S Robertson	PEMGT11	Review SLA with SPS for Glenochil	Permanent	30,000		30,000		30,000	
People	Care & Protection	S Robertson	PEMGT12	Align Criminal Justice spend with funding	Permanent	50,000	50,000			50,000	Likely to be achieved in full
People	Care & Protection	S Robertson	PEMGT13	Residential placements	Permanent	98,500		98,500		98,500	
People	Care & Protection	S Robertson	PEMGT15	Reduction in external foster places (further saving 23/24)	Permanent	33,000		33,000		33,000	
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	20,000		25,000	45,000	Unachieved as early return from seconded post
Place	Property	A Morrison	PLMGT14	Rental Income	Permanent	12,000	12,000			12,000	Saving likely to be achieved
				TOTAL		1,788,090	1,543,590	204,500	40,000	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 - December
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	12,000			12,000	Achieved
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	45,000	5,000	0	50,000	

P&P	827,750	827,750	-	-	827,750
People	504,950	343,450	161,500	-	504,950
Place	505,390	417,390	48,000	40,000	505,390
Total	1,838,090	1,588,590	209,500	40,000	1,838,090
		86%		14%	

People	Annual Budget 2022/23	Forecast to March 2023	Variance Forecast to Budget at December 2022	Variance due to Covid	Variance due to Non Covid	Variance Forecast to Budget at September 2022	Variance movement September to December 2022	Narrative
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
Strategic Director	(20)	65	85	0	85	85	0	Restructure historic saving not achieved .
Support & Wellbeing								
Strategy & Customer Services	710	531	(179)	0	(179)	(152)	(27)	Libraries & Customer services: - £(0.179)m underspend due to staffing vacancies and turnover. The movement of £(0.027)m is reduction across Supplies & Services forecast expenditure previously forecast on budget .
Leisure & Sports Development	1,252	1,181	(71)	0	(71)	10	(81)	Sports Development: forecasting £(0.025)m variance - Staffing underspends from discontinued programmes £(0.013)m Income shortfall on sports programs £0.106m part offset by reduction in associated staffing £(0.071)m and £(0.007m) supplies & services, Swimming £(0.040)m underspend as there is a delay in rollout/uptake capacity as this is the first year of program. Leisure: £(0.046)m underspend - Income shortfall £0.018m (Civic Halls & Community Centres), staff turnover and vacancies underspend £(0.095)m, Supplies & Services underspend £(0.021m) and unachievable Income saving of £0.052m across all leisure areas. The movement of £(0.081)m relates to staff turnover £(0.005)m, Leisure Income increase £(0.021)m, reduction in forecast spend on supplies & services £(0.014)m and £(0.041)m reduction in Swimming program (previously forecast on Budget).
Total Support & Wellbeing	1,962	1,712	(250)	0	(250)	(142)	(108)	
Education & Learning								
Devolved Schools	34,010	33,573	(437)	0	(437)	(212)	(225)	Devolved Schools are forecasting an underspend of £(0.437)m this consists of £(0.336)m Primary, staffing turnover and vacant posts. £(0.184)m Secondary - Staffing £(0.291)m, Per Capita £0.107m overspend . ASN Overspend £0.086m - being Staffing £0.036m and per capita £0.050m. There is a minor underspend of £(0.003)m 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. The movement of £(0.225)m is mainly further staff turnover within Primary & Secondary.
Early Years	10,782	10,173	(609)	0	(609)	(357)	(252)	Early Years: £(0.609)m underspend. Kidzone OOSC £0.026m overspend due to shortfall in income, Staffing is £(0.451)m underspend due to ongoing staff turnover, £(0.053)m underspend in payments to external nursery providers, £(0.014)m increase in fee income and £(0.117m) in unallocated 1140 hrs funding . Forecast includes full spend against the £0.300m additional funding for ELC Deferral Pilot. The movement of £(0.252)m relates to further staff turnover £(0.121)m, increase in forecast for fees & charges £(0.014)m and unallocated 1140 hrs funding of £(0.117)m.
ASN Non Devolved	6,747	6,808	61	0	61	202	(141)	ASN Non Devolved: £0.061m overspend - £0.071m overspend on pupil transport being Travel Escorts £0.026m and Pupil Transport £0.045m both demand led, £0.034m overspend on accessibility strategy (in line with previous years trends), £(0.050)m underspend on staffing relating to staff turnover and £0.006m overspend on various non staffing. The movement of £(0.141)m relates to further staff turnover £(0.053)m additional budget transferred from "flexibility" for additional teaching posts £(0.098)m and an increase in forecast expenditure in Accessibility Strategy £0.010m.
Primary Non Devolved	2,150	2,127	(23)	0	(23)	(72)	49	Primary Non Devolved: £(0.023)m underspend - £(0.023)m underspend in core primary non devolved, consisting of £(0.081)m underspend on teachers supply, £(0.069)m underspend in staffing as a result of turnover, £(0.023)m underspend on pupil transport, £0.150m overspend on non staffing (Parent pay charges £0.010m, Cleaning £0.030m, Seemis £0.070m, Maintenance & Repairs £0.040m. The movement of £0.049m relates to further staff turnover £(0.023)m, Bus contracts £0.018m, other small variances £0.003m and changes in assumptions around pay award & other funding £0.051m
Secondary Non Devolved	1,826	1,710	(115)	0	(115)	(9)	(106)	Secondary Non Devolved: £(0.115)m underspend - underspend in teachers supply; £(0.110)m with continuing difficulty in securing supply teachers, Staff turnover £(0.058)m, projected overspend on school transport of £0.050m due to inflationary pressures, and minor non staffing £0.003m. The movement of £(0.106)m relates to Teachers Supply Costs £(0.060)m, staff turnover (£0.030)m Bus contracts £(0.033)m due to strike day discount for fuel saving and £0.017m in various non staffing budgets
Pupil Equity Funding	2,343	2,343	(0)	0	(0)	(0)	(0)	Pupil Equity Funding (PEF) is allocated on an Academic Year basis and any underspend is carried forward with the requirement that it is fully spend by July of the following year.
Business Management	870	889	18	0	18	17	1	Business Management £0.018m overspend mainly staffing .
Other Areas	969	957	(12)	0	(12)	(22)	10	In other areas - Psychological Services no variance, School Crossing Patrols £(0.021)m, and Youth and Adult Services £0.009m combines to an underspend of £(0.012)m mainly within staffing. The movement of £0.010m relates to additional staff costs within CLD team previously funded by PEF.
Education & Learning Total	59,697	58,580	(1,117)	0	(1,117)	(452)	(665)	
Care & Protection								
Children's Commissioned Services	607	756	149	149		149	0	Overspend of £0.149m - Payments to Voluntary organisations. The level of spend on Voluntary Organisations has not varied significantly in the last 3 years, this continues to present an ongoing budgetary pressure within commissioned services.
Corporate Parenting	6,222	6,789	567	567	0	541	26	£0.365m overspend in Kinship care , due to increased number of children in Kinship placements (>190). 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. It is also the most affordable solution available. 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. There is possibly a link between the increased Kinship cost and the underspend in Section 22 payments, ie some expenditure which in previous years would have been treated as Section 22 is now Kinship expenditure. This is being examined by the senior manager. £0.092m overspend in staff costs relates primarily to Woodside. An important factor in this is essential cover for long-term absences. The service is reviewing the delivery model for Woodside going forward. £0.079m overspend in Homecare costs in Throughcare/Aftercare (TC/AC). This mainly relates to a period in which TC/AC was responsible for a young person immediately prior to their transfer to the Adult Service £0.064m overspend in Fostering costs of which: £0.028m relates to fostering costs with other local authorities (although this is an overspend, it is a reducing spend as two placements ended, £0.020m in internal fostering costs and £0.016m in External Fostering.
Fieldwork Children And Families	1,853	1,623	(230)	(230)	0	(61)	(169)	Offset by: various underspends totalling £0.033m across other spending areas. £0.203m underspend in employee costs due to delayed recruitment. £0.065m underspend in Section 22 Grant payments, this is being reviewed alongside a review of Kinship payments mentioned above. Underspends are partially offset by an increase of £0.029m for travel costs relating to client and pupil long distance contracts.
Residential Placements	3,439	3,870	431	431	0	258	173	£0.410m overspend on residential placements , an increase of £0.186m since last reported. This increase is largely down to 3 recently added emergency placements, one at £0.004m, one at £0.006m and one at £0.008m per week. Another placement initially forecasted to end in December is now likely to continue to end of 22-23 financial year. Plans are in place to move at least 2 of those young people to Woodside before end of March 2023. £0.016m overspend in Supported accommodation. This relates to 2 young people who have been moved from higher costed residential placements.
Strategy And Planning	250	250	0	0	0	4	(4)	No variance

People	Annual Budget 2022/23	Forecast to March 2023	Variance Forecast to Budget at December 2022	Variance due to Covid	Variance due to Non Covid	Variance Forecast to Budget at September 2022	Variance movement September to December 2022	Narrative
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
Management Support	1,122	1,051	(71)	(71)	0	(90)	19	£(0.052)m underspend in employee costs within Business Support. There have been some long and short term vacancies throughout the year but a couple of vacancies have now been identified as savings and will be removed in service redesign. £(0.009)m underspend on Emergency Duty Costs Additional income of £0.010m due to an increase in recharge income from other parties including Scottish Prison Service and Criminal Justice Service
Permanence Team	339	181	(158)	(158)	0	(95)	(63)	£(0.158)m underspend in employee costs as a result of vacancies.
Early Interventions	1,506	1,525	19	19	0	80	(61)	Early Intervention as a business area now includes; Early Help Hub, Family Group Decision Making and Children With Disabilities. Overspends within this area are: £0.095m overspend in care packages within disabilities. This includes a £0.035m uplift in rates paid to personal assistants £0.018m overspend in payments to other agencies. Following a review, 2 service providers have been identified, who have been used regularly throughout the year, who's services are considered to be not sufficiently beneficial and will no longer be used. This will reduce other agency payments by approximately £0.005m Offset by: Underspends as follows: £(0.078)m in staffing in disability service. The two main factors in this are the OT access officer post having been vacant for entire financial year and the disability team leader post being filled on 0.5 basis. There is currently a plan to recruit a OT access officer post which will serve both childcare and adult care clients, to be jointly funded by both services. £(0.010)m underspend in respite costs £(0.004)m underspend in travel costs across the department, primarily reduced mileage by staff £(0.002)m underspend across other budget lines
Criminal Justice Service	1,428	1,437	9	9	0	0	9	Overspend of £0.036m in payments to voluntary organisations offset by an increase in recharges to Scottish Prison Services re staff and agency charges of £(0.027)m.
Community Justice	222	221	(1)	(1)	0	(1)	0	Small variance
Covid Funding	715	0	(715)	(715)	0	(734)	19	Funding to offset spend associated with Covid
Total Care & Protection	17,703	17,703	0	0	0	51	(51)	
Directorate Total	79,342	78,059	(1,283)	0	(1,283)	(457)	(826)	

Place	Annual Budget 2022/23	Forecast to March 2023	Variance Forecast to Budget at December 2022	Variance Forecast to Budget at September 2022	Variance movement September to December 2022	Narrative
	£'000	£'000	£'000	£'000	£'000	
Strategic Director	222	217	(5)	(1)	(5)	Small variance
Development	2,064	1,952	(112)	(41)	(72)	<p>Trading Standards: £(0.025)m underspend - due to lower than estimated cost of service provided by Stirling Council, no movement.</p> <p>Planning and Building standards: £(0.024)m underspend, £0.004m movement - due to staffing vacancies.</p> <p>Economic Development: £(0.057)m underspend, £(0.068)m movement - underspend and movement due to increase in funding claimed due to an increase in clients and reduction in amenities spend</p> <p>Environmental Health - £(0.006)m underspend, £(0.008)m movement - small underspend and movement on staffing.</p>
Environment	9,294	9,179	(115)	(6)	(109)	<p>Fleet: £0.005m overspend, £0.012m movement - £0.102m overspend on diesel due to rising prices; £(0.048)m underspend in tyres and materials due to less mileage in vehicles and mix of tyres requiring replacement; £(0.028)m underspend, £0.012m movement in staffing; £(0.018)m underspend and movement due to an increase in income from modern apprentice funding and internal work across services; £(0.039)m additional income from wider services mainly due to avoidable repairs; £0.029m overspend on external vehicle maintenance due to the rising cost of oil based components and repairs that cannot be carried out internally and £0.011m various small overspends.</p> <p>Streetcare: £0.051m overspend, £0.002m movement - £0.072m overspend on overtime, which is a movement of £0.002m; £0.030m overspend on agency costs to cover absence and vacancies; £(0.051)m underspend due to staffing vacancies.</p> <p>Waste Management: £(0.173)m underspend, £(0.106)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); £0.034m overspend, £(0.003)m movement due to reduced income from small traders tipping licence; £0.016m overspend, £(0.050)m movement in waste treatment due to an increase in waste treatment costs; £0.029m overspend, £0.005m movement from reduced income in commercial waste; £(0.032)m underspend in staffing; £(0.040)m underspend due to reduced spend on contractors not needed; £(0.199)m underspend, £(0.077)m movement due to additional income for waste transfer between Forthbank and Kelliebank; £(0.035)m various small underspends, movement of £0.019m.</p> <p>Grounds Maintenance & Land: £0.035m overspend, £(0.006)m movement - £0.066m overspend due to decrease in external income as businesses procure services in the private sector; £0.024m overspend, £(0.006)m movement in short term hire of vehicles; £0.050m overspend in contractors due to specialist knowledge required for specific work undertaken; £0.022m various small overspends. These overspends have been offset by £(0.127)m underspend due to staffing vacancies.</p> <p>Land Services: £0.020m overspend, £0.001m movement due to reduced income from hire of parks.</p> <p>Roads: £(0.053)m underspend, £(0.012)m movement - £(0.050)m underspend 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 on signs due to necessary sign replacement; £0.007m various small movements.</p>
Housing	(87)	(128)	(41)	192	(233)	<p>Homelessness: This service is now forecasting to underspend by £(0.033)m an improvement in £(0.202)m from September. The main reason for this is increased income from benefit which has been offset by additional purchase of furniture.</p> <p>Strategic Housing: There is now a small forecast underspend of £(0.008)m an improvement of £(0.020)m from previously reported. This is in relation to income from landlord registration and government grant.</p>

Place	Annual Budget 2022/23	Forecast to March 2023	Variance Forecast to Budget at December 2022	Variance Forecast to Budget at September 2022	Variance movement September to December 2022	Narrative
	£'000	£'000	£'000	£'000	£'000	
Property	21,179	21,208	28	49	(20)	<p>Catering: £0.100m overspend, £(0.046)m movement - £0.168m reduced income from overall school meal income as a result of decline in uptake of school meals; £(0.014)m underspend, £(0.012)m movement on food; £0.031m overspend on recharges from HRA for staff secondment; £(0.085)m underspend, £(0.024)m movement due to staffing vacancies; £(0.010)m various small movements.</p> <p>Facilities: £(0.011)m underspend, movement £(0.055)m due to staffing vacancies across cleaning and janitorial.</p> <p>Utilities: On budget</p> <p>Property: £(0.090)m due to vacancies, movement £(0.020)m. One of these is now filled.</p> <p>Repairs & Maintenance: £0.028m overspend and movement of £0.101m due to contractors level of repairs to buildings.</p> <p>Property: £0.002m overspend due to unachievable capitalised of salary costs result of staffing levels</p>
Directorate Total	32,674	32,428	(246)	193	(439)	

Partnership & Performance Directorate
Variances as at 31 Dec 2022

Appendix 5

Partnership & Performance	Annual Budget 2022/23	Forecast to Mar 2023	Variance Forecast to Budget at December	Variance Forecast to Budget at September	Variance movement September to December	Narrative
	£'000	£'000	£'000	£'000	£'000	
Strategic Director - P&P	91	91	(0)	(0)	(0)	Strategic Director : Forecast expenditure in line with budget. No movement.
Finance & Revenues	3,911	3,777	(134)	(156)	22	Finance : underspend £(0.138)m, movement £0.050m - £(0.162)m underspend on staffing due to vacancies, partially offset by £0.036m professional fees for external support and Audit Scotland £0.027m. £(0.020)m underspend on budget for IFRS16 system compliance (deferred) and Other Income £(0.016)m and Publications £(0.003)m. Movement due to staffing costs £0.044m, professional fees £(0.009)m, IFRS16 £0.005m, other income £(0.016)m and Audit Scotland £0.027m. Other movements £(0.001)m. Revenues : underspend £(0.096)m, movement £(0.030)m - £(0.166)m underspend in staffing due to vacancies, additional income of £(0.041)m, offset by an overspend in rent allowances/rent rebates of £0.092m, an overspend on Council Wide postage of £0.024m and other small variances totalling £(0.005)m. Movement due to further staff savings £(0.027)m and additional income £(0.010) offset by continued overspend in rent allowances/rent rebates £0.018m and other small movements £(0.011)m. SWF : overspend £0.100m, movement £0.002m - due to Professional Fees overspend of £0.167m - Northgate contract, less Staff Costs savings of £(0.062)m and other underspend £(0.005)m. £0.047m provided from COVID funding to offset overspend on Crisis and Community Care Grants to individuals. Movement due to continued overspend on Northgate contract £0.017m, offset by further staff savings £(0.009)m and Other movements £(0.006).
HR & Workforce Development	1,755	1,722	(33)	(55)	22	HR & Payroll : underspend £(0.033)m, movement £0.022m - underspend due mainly to Staffing costs savings. Movement due to staff costs.
Legal & Governance	1,503	1,502	(1)	1	(2)	Elections : Overspend £0.022m, no movement. Shortfall in Grant income. Legal & Democracy : underspend £(0.015)m, movement £0.002m - underspend due to savings in Staffing costs. Registrars : underspend £(0.008)m, movement £(0.004)m. Small underspends and movements.
Partnership & Transformation	3,472	3,369	(104)	42	(146)	IT : underspend £(0.078)m, movement £(0.127)m. Underspend due to Computer Hardware Maintenance underspend £(0.042)m, computer software Maintenance underspend £(0.044)m and Staff Costs Savings due to vacancies £(0.019)m. This is partly offset by overspend on Telephony costs of £0.027m. Movement due to reduced telephony costs £(0.044)m, reduction of spend on computer hardware maintenance £(0.059)m, software maintenance £(0.044m), somewhat offset by increased staff costs £0.018 and other small movements £0.002m. Strategy & Performance : underspend £(0.026)m, movement £(0.019)m. Underspend and movement due mainly to underspends on Voluntary Organisation Payments and Grants and Donations.
	10,732	10,460	(272)	(168)	(105)	

Corporate Budgets & Sources of Funding
Variances at December 2022

Appendix 6

Corporate	Annual Budget 2022/23 £'000	Forecast to March 2023 £'000	Variance Forecast to Budget at December 2022 £'000	Variance due to Covid	Variance due to Non Covid	Variance Forecast to Budget at September 2022 £'000	Variance movement September to December 2022 £'000	Narrative
Corporate Centrally Held	1,403	1,403	0	0	0	0	(0)	Nil variance
Corporate Services	(668)	(338)	330		330	584	(254)	corporate savings centrally held 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)			(53)	0	Interest income forecast lower than budget due to low interest rates on deposits during the start of the year
Loans Fund Contribution	4,073	4,305	232			232	0	Premium charge
Contribution to Bad Debt Provision	200	200	0			0	0	Nil variance
Sources of Funding	(146,186)	(146,186)	0			0	0	
Directorate Total	(141,021)	(140,512)	509	0	330	763	(254)	

	Annual Budget 2022/23	Forecast to March 2023	Variance Forecast to Budget at December 2022	Variance Forecast to Budget at September 2022	Variance movement September to December 2022	Narrative
	£'000	£'000	£'000	£'000	£'000	
Employees						
						Forecast includes the full impact of the pay award There are Significant pressures across Menstrie/Ludgate with a combined overspend of £0.630m, which for 2022/23 only are being partly met by a contribution from Covid funding of £0.446m. These are underspends across a number of services including Integrated Mental Health £0.527m, Disability Day Care £0.178m and Business Support £0.046m and Reablement £0.151m
Employee Expenditure	9,977	9,259	-718	-264	-455	
Employees Total	9,977	9,259	-718	-264	-455	
Long Term Care						
						Budget includes allocation of £2.4m from growth funding/income re-alignment. Nursing Care numbers stand at 228, an increase of 20 since the start of the year. Numbers have been stable since September and no further growth is assumed in the projection however, the service is subject to volatility across the health and social care system.
Nursing Homes	10,044	10,279	235	71	164	
Residential Homes	3,169	3,393	224	45	180	Residential Care numbers have remained stable at 48, the movement reflects an uplift in the agreed Scotland Excel Rates.
Long Term Care Total	13,213	13,672	459	115	344	
Community Based Care						
						Budget includes allocation of £3.306m from growth funding/income re-alignment, including £0.406m with respect to Covid excess demand. Weekly hours currently stand at around 14,000 compared to pre-covid levels of 10,000. Older People and Physical Disability remains relatively stable with the growth being primarily driven by new developments in Learning Disability. The projection is based on current commitment but is subject to volatility. The positive movement reflects the the allocation of Covid funding in relation to excess demand.
Care at Home	12,033	12,324	291	357	-65	
Day Care	230	213	-17	-27	11	
Direct Payments	1,254	1,280	26	90	-64	The budget includes a budget allocation of £0.301m from growth funding/income re-alignment. Movement is the result of a reduction in the number of payments.
Housing Aids and Adaptations	159	110	-49	-49	0	Underspend as a result of activity being less than budget capacity
Housing with Care	163	74	-90	-91	2	Underspend as a result of activity being less than budget capacity
Respite	129	158	29	-2	31	The movement is a result of increased allocation of respite breaks, increasing from 141 in September to 172.
Community Based Care Total	13,968	14,159	191	277	-86	
Misc Third Party Payments						
Payments to Oher OLA's/Agencies	16	152	136	104	32	Overspend relates to updated information on payments to other councils & NHS.
Voluntary Organisations	363	227	-136	-129	-7	Updated forecast to reflect agreed commitments for 22/23.
Misc Third Party Payments	564	865	302	141	161	Growth funding of £5.1m has been allocated in line with budget pressure pending a strategic budget re-alignment. Forecast includes Carers Act expenditure of £0.183m
Misc Third Party Payments Total	942	1,244	302	116	186	
Supplies and Services						
						The budget covers cleaning materials within operational buildings. Overspend due to additional costs of materials due to increased covid related cleaning. The movement reflects cost pressures being less than anticipated.
Premises Expenditure	11	77	66	86	-19	
Supplies and Services	403	477	74	147	-72	Includes equipment, food and insurance, postage, printing and administration. Movement relates to reduced forecast for MECS equipment.
Transport Expenditure	48	50	2	0	2	Small variance
Supplies and Services Total	462	605	143	232	-90	
Income						
Income	-4,770	-4,771	-0	0	-1	Client income. Surplus Income re-allocated in line with demand pressures
Resource Transfer (Health)	-8,625	-8,640	-15	-1	-15	Includes Income from NHS, integration funding and contributions for complex care. Surplus Income re-allocated in line with demand pressures.
Income Total	-13,395	-13,411	-15	-0	-15	
Total	25,167	25,527	360	476	-116	

Housing Revenue Account	Annual Budget 2022/23	Forecast to March 2023	Variance Forecast to Budget at December	Variance Forecast to Budget at September	Movement in variance December to September	Narrative
	£'000	£'000	£'000	£'000		
Employee expenditure	8,485	7,806	(679)	(497)	(182)	The Forecast underspend on staffing costs is £(607)k an increase of £(182)k from September. This increase has resulted from delay in progressing the restructure and from difficulties in recruiting to posts during the year, mainly Trades. There has been more of an emphasis on recruiting trades recently and this has been successful. The continued charging of staff to the General Fund while operating in that area has also contributed to the underspend.
Premises expenditure	1,416	1,555	139	109	30	Forecast overspend in void rent loss £75k an increase of £7k from September as numbers remain high. Utilities costs £31k and insurance £13k remain overspent. Costs of £20k are now forecast for payments to those tenants relocated from Westhaugh.
Transport expenditure	359	398	39	11	28	Now forecast to overspend by £39k as the extra costs of maintaining and running the fleet have increased.
Supplies and Services	2,666	2,374	(292)	(230)	(62)	The further delay in restarting the kitchen programme has resulted in an increase in the underspend for direct materials costs of £(52)k and scaffolding costs forecast to reduce by £(10)k.
Third Party Payments	1,392	1,917	525	265	260	Extra costs from Environment in respect of disposing of waste over the weighbridge and at polmaise remain unchanged at £202k over. Subcontractor payments are now forecast to overspend by £315k, an increase of £215k, as the services require an increased use of them partly in relation to the reduced employee expenditure above. Some of this increased cost will be reflected in increased income from capital for refurbishment of houses purchased. There is now a forecast overspend in Environmental estate costs of £23k and other various increases of £27k.
Support Services	1,204	1,204	0	0	0	No variance
Capital financing costs	1,707	1,448	(259)	(221)	(38)	Following no borrowing being required last year the forecast loans fund interest and expenses is lower than budget.
Total Gross Expenditure	17,229	16,702	(527)	(563)	36	
Income	(22,854)	(23,107)	(253)	109	(362)	Income in total is now expected to exceed budget by £(253)k. This is as a result of extra income from charges made for work done on the Capital Programme and General Fund buildings of £(176)k now giving an excess of £(118)k. The interest earned on the HRA Reserves is now forecast at £(168)k due to increasing interest rates, which is an increase of £(158)k from previously reported. There has also been an increase in income from houses and shops of £(16)k. The loss of income from charges and factoring continues.
Total Net Expenditure	(5,625)	(6,405)	(780)	(454)	(326)	

	Project Code	Revised 2022-23 Budget	Net Expenditure to 31/12/22	Forecast as to 31/03/23	Forecast to Budget Variance	Comment
SCOTTISH HOUSING QUALITY STANDARD						
TACKLING SERIOUS DISREPAIR PRIMARY BUILDING ELEMENTS						
Structural Works						
Structural Upgrades	10192	430,000	12,502	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	7,433	20,000	0	
Asbestos Removal Works for Council Houses	10072	50,000	20,260	50,000	0	
Structural Works		500,000	40,195	500,000	0	
SECONDARY BUILDING ELEMENTS						
Damp/Rot						
Damp & Rot Works	10195	120,000	164,280	200,000	80,000	Priority in this area following recent court case.
Damp/Rot		120,000	164,280	200,000	80,000	
Roofs / Rainwater / External Walls						
Roof & Render Upgrading Works	10196+1 0264	1,000,000	102,048	300,000	(700,000)	Delay in awarding and starting of contract. Project will continue in 2023-24
Roofs / Rainwater / External Walls		1,000,000	102,048	300,000	(700,000)	
Windows						
Window Replacement	10247	1,800,000	774,104	1,800,000	0	Programme in place work ongoing
Windows		1,800,000	774,104	1,800,000	0	
TOTAL		2,920,000	1,040,432	2,300,000	(620,000)	
ENERGY EFFICIENCY						
Central Heating - Design and Installation 2019-22	10193+1 0263	650,000	35,732	650,000	0	Small issue with boilers being managed through procurement means
Renewable Central Heating Systems	10232	60,000	171	60,000	0	
Energy Performance Certificates Programme	10233	50,000	50,000	50,000	0	
Internal Wall Insulation	10249	50,000	0	50,000	0	
Full/Efficient Central Heating		810,000	85,903	810,000	0	
MODERN FACILITIES & SERVICES						
Kitchen Renewal						
Kitchen Replacement	10158	1,000,000	229,476	500,000	(500,000)	Due to start February 2023 - Operational Capacity now in place
Kitchen Renewal		1,000,000	229,476	500,000	(500,000)	
Bathrooms						
Bathroom Replacements	10141	50,000	41,896	50,000	0	Will spend out
Bathrooms		50,000	41,896	50,000	0	
		1,050,000	271,372	550,000	(500,000)	
HEALTHY, SAFE & SECURE						
Safe Electrical systems 2018-22	10171+1 0265	1,544,200	402,641	700,000	(844,200)	Testing this year only with remedial from 2023-24
Safe Electrical Systems		1,544,200	402,641	700,000	(844,200)	
Communal Areas (Environmentals)						
External Works : Fencing, Gates, Paths	10090	426,500	68,681	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	158,530	200,000	0	
CCTV Security	10250	100,000	0	100,000	0	
Communal Areas (Environmentals)		726,500	227,211	726,500	0	
		2,270,700	629,851	1,426,500	(844,200)	
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	172,364	300,000	(200,000)	Contract currently being procured through SPA to meet need demand. Property Contracts (internal) still carrying out weekly works however large spend will come from contractor.
Disabled Adaptations		500,000	172,364	300,000	(200,000)	
Environmental Improvements						
HRA Roads & Footpaths Improvements	10099	100,000	0	100,000	0	Argyll Place will be charged against this.
Tenant Community Improvement Fund	10100	305,000	156,326	305,000	0	
Environmental Improvements		405,000	156,326	405,000	0	
		975,000	357,440	775,000	(200,000)	
Council New Build Housing						

	Project Code	Revised 2022-23 Budget	Net Expenditure to 31/12/22	Forecast as to 31/03/23	Forecast to Budget Variance	Comment
Off The Shelf Purchase	10105	1,845,000	1,065,045	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. Expected to purchase 31 this year.
Estate Management Redesign	10234	0	0		0	
Lochies Road Clackmannan	10248	1,385,000	0	85,000	(1,300,000)	Design Fees only this year offset by Grant with balance carried forward to complete project in 2023-24
Council New Build Housing		3,230,000	1,065,045	1,930,000	(1,300,000)	
		3,230,000	1,065,045	1,930,000	(1,300,000)	
OTHER						
Other Costs / HBMS						
Construction Design Management	10143	20,000	7,108	20,000	0	
Computer Equipment - New (HBMS)	10111	372,000	0	372,000	0	With procurement now requiring a mini competition expected to award in 2023 with implementation to start in 2023-24
Lock Up Strategy	10185	278,700	132,236	215,000	(63,700)	Plans in place for one more demolition.
Westhaugh Travelling Site - Alva	10186	0	-47,105	0	0	
IT Infrastructure - Clacks IT	10188	21,000	0	21,000	0	
Demolitions	10200	134,800	0	0	(134,800)	Was proposed for Glentana
Other Costs / HBMS		826,500	92,238	628,000	(198,500)	
TOTAL CAPITAL EXPENDITURE		12,582,200	3,582,477	8,919,500	(3,662,700)	
Sale of Council Property						
Sale of Council Houses	10112		(168,544)	(168,500)	(168,500)	
Sale of Council Property			(168,544)	(168,500)	(168,500)	
NET EXPENDITURE			3,413,933	8,751,000	(3,831,200)	

Expenditure as at 9th Jan 2023

Project ID	Project Manager	Project ID Description	Cluster Description	Amended Budget £	Expenditure (to 09-01-23) £	Commitments £	Total Expenditure £	Income £	Projected Out-turn £	Projected_(Under)/ Over_spend £	Proposed C/fwd to 2023/24 £
Community Investment Strategy											
All Clackmannanshire Areas											
10042	CJARVIE	Community Investment Grants	All Clackmannanshire Areas	60,000	39,875	-798	39,077	0	54,000	-6,000	5,000
10156	PLEONARD	City Deal (Land)	All Clackmannanshire Areas	36,250	0	0	0	0	0	-36,250	0
10174	SCRICKMAR	Fitness Suite Replacement	All Clackmannanshire Areas	12,000	-3,887	615	-3,272	0	12,000	0	0
10209	PLEONARD	City Deal RPMO	All Clackmannanshire Areas	100,000	0	100,000	100,000	0	100,000	0	0
10270	PLEONARD	City Deal - Japanese Garden	All Clackmannanshire Areas	750,000	587,181	0	587,181	0	750,000	0	0
10213	PLEONARD	Innovation Hub Delivery	All Clackmannanshire Areas	400,000	0	0	0	0	0	-400,000	400,000
10086	EPYVIE	Renewable Energy Projects	All Clackmannanshire Areas	80,000	0	0	0	0	0	-80,000	50,000
10246	LSANDA	WELLBEING HUB RESOURCING	All Clackmannanshire Areas	0	10,258	299	10,557	0	10,557	10,557	0
10251	LSANDA	Wellbeing Hub - Permanant	All Clackmannanshire Areas	370,313	11,523	54,637	66,160	0	280,000	-90,313	90,313
10267	LSANDA	CO2 Monitors in Schools	All Clackmannanshire Areas	0	46,883	0	46,883	0	46,883	46,883	0
NEW	M BOYLE	Free school Meals	All Clackmannanshire Areas	284,000	0	0	0	0	24,000	-260,000	260,000
Total All Clackmannanshire Areas				2,092,563	691,833	154,753	846,586	0	1,277,440	-815,123	805,313
Alloa Cluster											
10000	JALLAN	Schools ICT Replacement - Alloa	Alloa Cluster	62,661	1,037	17,893	18,930	0	62,161	-500	0
10005	IMCDONALD	Park, Play Area & Open Space Improvement	Alloa Cluster	91,800	49,691	58,689	108,380	0	91,800	0	0
10006	AMORRISON2	Park Primary School - School Development	Alloa Cluster	359,265	17,977	58,058	76,035	0	76,035	-283,230	283,230
10007	JALLAN	School Interactive Display Replacement - Alloa	Alloa Cluster	4,935	3,039	1,896	4,935	0	4,935	0	0
10168	GMACLACHLAN	Forthbank Road Operational Facilities	Alloa Cluster	20,000	0	0	0	0	0	-20,000	20,000
10183	GSTUART	Forthbank Recycling Centre Improvements	Alloa Cluster	0	3,511	2,825	6,337	0	3,511	3,511	0
Total Alloa Cluster				538,661	75,255	139,361	214,616	0	238,442	-300,219	303,230
Hillfoots Cluster											
10030	SCULLEN	Village and Small Town - Tillicoultry	Hillfoots Cluster	100,000	0	0	0	0	100,000	0	0
10031	JALLAN	Schools ICT Replacement - Alva Academy	Hillfoots Cluster	42,373	3,737	0	3,737	0	41,870	-503	0
10035	JALLAN	School Interactive Display Replacement - Alva	Hillfoots Cluster	3,935	3,039	758	3,797	0	3,934	-1	0
10039	SCULLEN	Village and Small Town - Dollar	Hillfoots Cluster	51,617	0	0	0	0	51,617	0	0
10118	AMORRISON2	Coalsnaughton Primary School - School Development	Hillfoots Cluster	106,000	0	0	0	0	0	-106,000	106,000
10029	AMANZIE	Street Lighting Improvements - Tillicoultry	Hillfoots Cluster	0	0	294	294	0	0	0	0
10032	PLEONARD	Alva Community Campus/Locality Hub/Primary	Hillfoots Cluster	0	0	9,573	9,573	0	0	0	0
10085	PLEONARD	Dumyat Visitor Hub	Hillfoots Cluster	0	0	14,330	14,330	0	0	0	0
10140	SCULLEN	Village and Small Town - Alva	Hillfoots Cluster	412,949	609,188	80,877	690,065	0	609,188	196,239	0
Total Hillfoots Cluster				716,874	615,964	105,832	721,796	0	806,609	89,735	106,000
Lornhill Cluster											
10011	JALLAN	Schools ICT Replacement - Lornhill	Lornhill Cluster	73,036	4,207	47,876	52,084	0	72,536	-500	0
10014	AMORRISON2	Craigbank Primary School Refurbishment	Lornhill Cluster	-7,354	0	3,497	3,497	0	0	7,354	0
10015	SCULLEN	Safer Routes to School	Lornhill Cluster	705,918	0	43,080	43,080	0	705,918	0	0
10017	AMORRISON2	School Estate - Tullibody South Campus	Lornhill Cluster	50,000	24,045	186,875	210,920	0	24,045	-25,955	25,955
10020	JALLAN	School Interactive Display Replacement - Lornhill	Lornhill Cluster	38,555	0	38,555	38,555	0	38,555	0	0
10125	AMORRISON2	Banchory Primary School - School Development	Lornhill Cluster	16,079	0	0	0	0	0	-16,079	16,079
10149	PLEONARD	Clackmannan Regeneration	Lornhill Cluster	1,562,550	160,565	1,389,323	1,549,888	0	160,565	-1,401,985	1,401,985
10024	PLEONARD	Clackmannan Primary School Refurbishment	Lornhill Cluster	0	0	1,532	1,532	0	0	0	0

Project ID	Project Manager	Project ID Description	Cluster Description	Amended Budget	Expenditure (to 09-01-23)	Commitments	Total Expenditure	Income	Projected Out-turn	Projected_(Under)/ Over_spend	Proposed C/fwd to 2023/24
				£	£	£	£	£	£	£	£
Land Asset Management Strategy											
10061	GSTUART	Wheeled Bins	Land Asset Management Strategy	27,143	30,999	18,769	49,767	0	63,000	35,857	0
10258	GWRIGHT	Kilncraigs - Stone Preservation	All Clackmannanshire Areas	120,000	0	0	0	0	0	-120,000	120,000
10096	EFYVIE	Gartmorn Dam Country Park	Land Asset Management Strategy	22,000	0	0	0	0	0	-22,000	0
Total Land Asset Management Strategy				169,143	30,999	18,769	49,767	0	63,000	35,857	0
Total Land Asset Management Strategy				538,301	79,146	20,489	99,635	0	140,781	-397,520	411,377
Property Asset Management Strategy											
All Clackmannanshire Areas											
10224	NHERKES	Learning Estate Cleaning Equipment	All Clackmannanshire Areas	35,129	0	0	0	0	5,129	-30,000	30,000
10226	GWRIGHT	Wellbeing Hub - Demolition of ALB	All Clackmannanshire Areas	397,335	37,744	367,880	405,625	0	37,744	-359,591	359,591
10252	LSANDA	Wellbeing Hub - Interim Pool	All Clackmannanshire Areas	2,154,386	0	0	0	0	0	-2,154,386	0
10259	PLEONARD	Strategic Estates Enhancements	All Clackmannanshire Areas	315,000	0	0	0	0	0	-315,000	315,000
10254	SCRICKMAR	Capital Program Legal Resource	All Clackmannanshire Areas	110,000	23,668	4,935	28,603	0	110,000	0	0
10219	AMORRISON2	Learning Estate - Condition Surveys	All Clackmannanshire Areas	74,748	-10,000	0	-10,000	0	10,000	-64,748	64,748
10260	AMORRISON2	Learning Estates - Option Appraisals	All Clackmannanshire Areas	213,512	35,480	300	35,780	0	35,780	-177,732	177,732
10261	AMORRISON2	Learning Estates - Contingencies	All Clackmannanshire Areas	476,488	7,805	0	7,805	0	32,805	-443,683	443,683
Total All Clackmannanshire Areas				3,776,598	94,698	373,115	467,813	0	231,458	-3,545,140	1,390,754
Alloa Cluster											
10191	EFYVIE	Town Centre Regeneration Fund	Alloa Cluster	455,472	170,140	43,608	213,748	0	455,472	0	0
10208	GWRIGHT	Bowmar Community Hub	Alloa Cluster	2,637	20,524	427	20,951	0	20,524	17,887	0
10214	GWRIGHT	Kilncraigs - Roof	Alloa Cluster	0	0	3,573	3,573	0	0	0	0
Total Alloa Cluster				458,109	190,665	47,607	238,272	0	475,996	17,887	0
Property Asset Management Strategy											
10045	SGRAHAM	Statutory Compliance DDA Schools	Property Asset Management Strategy	17,000	0	7,849	7,849	0	17,000	0	0
10046	SGRAHAM	Compliance - Asbestos Removal (Schools)	Property Asset Management Strategy	10,000	0	0	0	0	5,000	-5,000	5,000
10212	PLEONARD	Car park works	Property Asset Management Strategy	64,905	0	18	18	0	0	-64,905	0
10220	SGRAHAM	Clackmannan Town Hall Roof and Wall Upg	Property Asset Management Strategy	1,078,852	785,250	354,282	1,139,532	0	1,065,002	-13,850	13,850
10221	SGRAHAM	Cemetery Walls Upgrade	Property Asset Management Strategy	298,784	0	0	0	0	0	-298,784	298,784
Total Property Asset Management Strategy				1,469,541	785,250	362,149	1,147,398	0	1,087,002	-382,539	317,634
Total Property Asset Management Strategy				5,704,248	1,070,612	782,871	1,853,484	0	1,794,456	-3,909,792	1,708,388
Roads Asset Management Strategy											
All Clackmannanshire Areas											
10176	SCULLEN	Electric Vehicle Charge Points	All Clackmannanshire Areas	0	35,053	62,091	97,144	-129,507	35,053	35,053	0
10093	SCULLEN	Active Travel Route Railway Station	All Clackmannanshire Areas	25,000	0	0	0	0	0	-25,000	0
Total All Clackmannanshire Areas				25,000	35,053	62,091	97,144	-129,507	35,053	10,053	0
Road Asset Management Strategy											
10049	SCULLEN	Flood Prevention	Road Asset Management Strategy	78,931	23,805	17,429	41,234	0	78,931	0	0
10050	SCULLEN	Cycle Routes	Road Asset Management Strategy	235,495	49,324	124,053	173,377	0	235,495	0	0
10051	GMAACLACHLAN	Carriageways	Road Asset Management Strategy	2,532,142	1,874,570	721,234	2,595,805	0	2,532,142	0	0
10054	SCULLEN	Bridge Improvements	Road Asset Management Strategy	175,569	19,249	4,909	24,159	0	189,600	14,031	0

Project ID	Project Manager	Project ID Description	Cluster Description	Amended Budget	Expenditure (to 09-01-23)	Commitments	Total Expenditure	Income	Projected Out-turn	Projected_(Under)/Over_spend	Proposed C/fwd to 2023/24
				£	£	£	£	£	£	£	£
10055	SCULLEN	Road Safety	Road Asset Management Strategy	0	21,464	10,646	32,110	0	21,464	21,464	0
10056	GMACLACHLAN	Lighting Replacement	Road Asset Management Strategy	303,423	231,826	282,056	513,882	0	231,081	-72,342	72,342
10218	SCULLEN	Bus Priority Rapid Development Fund	Road Asset Management Strategy	31,794	0	0	0		31,794	0	0
10172	SCULLEN	Parking Management Scheme	Road Asset Management Strategy	0	0	2,880	2,880		0	0	0
10222	SCULLEN	Active Travel Route - Alloa-Alva-Menstrie	Road Asset Management Strategy	30,000	0	0	0		30,000	0	0
			Total Road Asset Management Strategy	3,387,354	2,220,238	1,163,207	3,383,445	0	3,350,507	-36,847	72,342
			Total Roads Asset Management Strategy	3,412,354	2,255,292	1,225,298	3,480,589	-129,507	3,385,560	-26,794	72,342
		Total Capital Programme		20,585,361	6,229,164	5,417,422	11,646,587	-129,507	11,796,055	-8,789,306	6,417,908