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**Report to: Audit & Scrutiny Committee**

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**Date of Meeting: 24 August 2023**

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**Subject: Council Financial Performance 2022/23 as at 31 March 2023**

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**Report by: Chief Finance Officer**

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## **1.0 Purpose**

1.1 This paper provides an update on the financial performance for the Council, as at 31 March 2023, 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 underspend of £(5.335)m for the year to 31 March 2023;

2.1.2 the Clackmannanshire element of the Health and Social Care Partnership (H&SCP) spend on budget for the year to 31 March 2023;

2.1.3 the HRA revenue surplus of £(1.361m) over the budgeted surplus for the year to 31 March 2023;

2.1.4 the HRA Capital programme underspend of £(4.759)m;

2.1.5 the General Fund Capital Programme underspend of £(10.657)m, and

2.1.6 progress in the delivery of the £1.838m approved savings programme, 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. These figures are draft and will be confirmed following conclusion of external audit process.
- 3.2 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 March 2023 the General Fund is outturning an underspend of £(5.335)m which is a favourable movement of £(4.043)m since last reported to this Committee in April 2023.
- 4.2 Of the £(5.335)m underspend, £(4.431)m has been earmarked for carry forward into 2023/24. After accounting for these additional earmarked reserves, a contribution of £0.904m is added to uncommitted reserves. A summary of the earmarked reserves can be found in **Appendix 11**.
- 4.3 The Clackmannanshire element of the H&SCP is reported on budget as any underspend on the approved budgeted contribution is transferred to the H&SCP 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 £2.318m for related spend.
- 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 £(2.897)m, Place £(2.759)m and Partnership & Performance £(0.294)m. Corporate Services is showing an overspend of £0.541m, 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 locality of the Clackmannanshire and Stirling Health and Social Care Partnership (H&SCP) reported an underspend of £(0.923)m. However, the final outturn reflects a nil variance as the Councils full approved budgeted contribution for 2022/23 is paid over to the Partnership. Of the £(0.923)m underspend, £(0.572)m is used to offset the overall Partnership overspend with the remaining balance of £(0.351)m added to the reserves of the partnership for Clackmannanshire which now totals £2.747m.
- 5.2 Details of the actual variances to budget are shown in **Appendix 7**.

## 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 £0.284m, increasing the approved budget for 2022/23 to £20.585m.
- 6.2 Work on capital projects as previously reported was delayed due to internal and external factors. At 31 March 2023, £9.928m of capital expenditure was incurred during the year, resulting in an underspend of £(10.657m) against the approved budget. **Appendix 10** provides detail of the final expenditure to 31 March 2023 and variance against budget by project.
- 6.3 A summary of the outturn position for each of the Asset plans with main variances are shown in the table below:

Asset Management Strategy	Budget	Actual to 31 March 2023	Actual Over / (under) Spend	Main Variances
	£m	£m	£m	
<b>Community Investment Strategy</b>	5.881	2.451	(3.430)	<p>The variance is made up of the following projects:</p> <ul style="list-style-type: none"> <li>- Wellbeing Hub underspend £(0.202)m - proposed to be carried forward</li> <li>- Renewable energy projects underspend £(0.080)m with £0.050m proposed to be carried forward</li> <li>- Village and Small Towns Alva overspend of £0.208m</li> <li>- Clackmannan Regeneration underspend £(1.333)m – proposed to be carried forward</li> <li>- Free School Meals Grant – underspend £(0.284)m – proposed to be carried forward</li> <li>- Innovation Hub Delivery – underspend £(0.400)m</li> <li>- Clackmannan CAP underspend - £(0.093)m – proposed to be carried forward</li> <li>- Park Primary - underspend £(0.334)m</li> <li>--Safer Routes to School –underspend £(0.706)m</li> <li>- Village &amp; Small Town – Tillicoultry underspend £(0.100)m</li> </ul>

Asset Management Strategy	Budget	Actual to 31 March 2023	Actual Over / (under) Spend	Main Variances
	£m	£m	£m	
				- Coalsnaughton Primary School Development - underspend £(0.106)m
<b>Fleet</b>	0.973	0.555	(0.418)	Underspend on purchasing of vehicles due to lead in time for delivery- £0.333m to be carried forward.
<b>IT</b>	4.077	1.756	(2.321)	Underspend driven predominately by three projects: <ul style="list-style-type: none"> <li>- Analogue to Digital project due to delays, underspend carried forward to 2023/24 £(0.184)m</li> <li>- Social Services IT System £(0.332)m</li> <li>- Digital Transformation £(0.751)m, rephased to 2023/24 following engagement with contractor</li> <li>- Digital Infrastructure £(0.604)m to be carried forward to 2023/24.</li> <li>- Upgrading Telephony system underspend £(0.203)m</li> </ul>
<b>Land</b>	0.538	0.151	(0.387)	Underspend mainly due to: <ul style="list-style-type: none"> <li>- rephasing of the budget for demolition of St Mungo's (£0.250m) and</li> <li>- stone preservation work (£0.120m)</li> </ul>
<b>Property</b>	5.704	1.323	(4.381)	The underspend is primarily due to the following projects: <ul style="list-style-type: none"> <li>- Wellbeing Complex – interim pool £(2.154)m due to cessation of project. Budget to be repurposed in line with overall Wellbeing Complex.</li> <li>- Demolition of Alloa Leisure Bowl - £(0.343)m</li> <li>- Learning estate £(0.721)m, not required at this time</li> <li>- Cemetery Wall Upgrade £(0.275)m postponed until 2023/24 due to weather and contractual delays</li> <li>- Strategic estate enhancements underspend £(0.315)m - rephased to 2023/24.</li> <li>- Town Centre Regeneration Fund – underspend £(0.285)m to be carried forward.</li> <li>- Clackmannan Town Hall Roof works – underspend of £(0.164)m to be carried forward.</li> </ul>

Asset Management Strategy	Budget	Actual to 31 March 2023	Actual Over / (under) Spend	Main Variances
	£m	£m	£m	
Roads	3.412	3.429	0.017	Spend on Electric Charging points £0.134m and Road Safety £0.030m, offset through additional grant funding. Overspend on lighting replacement £0.147m and Carriageways £0.123m Underspend of (£0.163)m on cycle routes and Bridge improvements (£0.124)m
Place Based Investment Fund	-	0.263	0.263	Playparks and outdoor surfacing funded through income from Place Based Investment Fund.
Gross Capital Expenditure	20.585	9.928	(10.657)	
Allocation of Capital Funding	(7.143)	(7.143)	-	Any funding that is not utilised in full will be carried forward to 2023/24 or repaid in line with grant terms and conditions.
Net Capital Programme	13.442	2.785	(10.657)	

## 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 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	Unachieved in Year £000
People	505	330	175
Place	505	460	45
Partnership & Performance	828	828	-
<b>Total Approved Savings</b>	<b>1,838</b>	<b>1,618</b>	<b>220</b>
		88%	12%

- 7.2 The above table indicates that 88% of savings were achieved, with 12% unachieved in 2022/23. Unachieved savings will be carried forward into 2023/24 and compensatory savings identified if they continue to be unachievable. Detail of individual savings within each directorate is provided in **Appendix 2**.

## **8.0 Housing Revenue Account (HRA)**

### **Revenue**

- 8.1 The HRA outturn as at 31 March 2023 is a surplus of £(6.986)m, which is £(1.361)m above the budgeted surplus of £(5.625)m. This is a favourable movement of £(0.581)m since last reported to committee in April 2023. **Appendix 8** provides a summary of the variances and the variance movement.

### **Capital**

- 8.2 The HRA budgeted Capital Programme for 2022/23 is £12.582m. **Appendix 9** provides the detail for all the projects along with comments on their performance.
- 8.3 The expenditure at the year end is £7.823m which is £(4.759)m less than budget and £(0.928)m less than the December Forecast. £0.530m of this underspend is required to be carried forward to enable completion of existing projects.
- 8.4 Progress on the new build development in Clackmannan has been delayed and as a result, an underspend of £(1.385)m is reported against budget at the year end. Underspends of £(0.829)m Safe Electrical Work, £(0.674)m on Roof and Render work and £(0.091)m on Central Heating replacement are due to issues with procurement and contractors.
- 8.5 Underspends in the Kitchen programme of £(0.533)m, New Computer System £(0.372)m, Fencing replacement £(0.308)m and the Aids and Adaptations programme £(0.288)m. are due to the inability to resource and progress contracts internally.
- 8.6 The reduction in expenditure of £(0.928)m from that previously forecast in December is mainly due to delays in the new computer system, fencing, central heating and new build projects.

## **9.0 Conclusions**

- 9.1 General Fund Revenue Services are outturning an underspend of £(5.335)m for the year to 31 March 2023;
- 9.2 The Clackmannanshire element of the H&SCP reflects a nil variance as the Councils full approved budgeted contribution for 2022/23 is paid over to the Partnership and carried forward within reserves for utilisation in 2023/24
- 9.3 The HRA revenue has achieved a surplus over budget for the year of £(1.361)m to 31 March 2023.

- 9.4 The HRA Capital programme has underspent by £(4.759)m with a requirement to carry forward £0.530m to 2023/24.
- 9.5 The General Fund Capital programme is reporting an underspend of £(10.657)m.
- 9.6 Of the £1.838m approved savings programme, £1.614m (88%) have been 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 – Council Summary at 31 March 2023

Appendix 2 – Summary Savings by Directorate at 31 March 2023

Appendix 3 – People Variances at March 2023

Appendix 4 – Place Variances at March 2023

Appendix 5 – P&P Variances at March 2023

Appendix 6 – Corporate Variances at March 2023

Appendix 7 – H&SCP Variances at March 2023

Appendix 8 – HRA Revenue Variances at March 2023

Appendix 9 – HRA Capital Outturn as at March 2023

Appendix 10 – General Fund Capital Outturn as at March 2023

Appendix 11– Earmarked Reserves from underspends



## 17.0 Background Papers

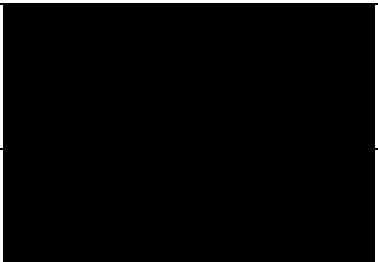
17.1 Have you used other documents to compile your report? (All documents must be kept available by the author for public inspection for four years from the date of meeting at which the report is considered)

Yes  (please list the documents below) No

### Author(s)

NAME	DESIGNATION	TEL NO / EXTENSION
Elizabeth Hutcheon	Management Accountancy Team Leader	6214

### Approved by

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



	<i>Revised Budget £'000</i>	<i>Revised actual £'000</i>	<i>Variance Actual to Budget £'000</i>	<i>Earmarked (EMR) for 23/24 £'000</i>	<i>Revised variance after EMR £'000</i>	<i>Forecast variance at December £'000</i>
<b>Directorate</b>						
People	79,385	76,488	(2,897)	1,848	(1,049)	(1,283)
Place	32,823	30,064	(2,759)	2,510	(249)	(246)
Partnership & Performance	10,811	10,517	(294)	73	(220)	(272)
Transformation	500	500	(0)	0	(0)	0
<b>Directorate Expenditure</b>	<b>123,519</b>	<b>117,570</b>	<b>(5,949)</b>	<b>4,431</b>	<b>(1,518)</b>	<b>(1,801)</b>
<b>Corporate</b>						
Corporate Centrally Held	1,684	1,181	(502)	0	(502)	0
Corporate Services	(1,152)	(109)	1,043	0	1,043	330
Misc Services - Non Distributed Costs	1,143	1,143	0	0	0	0
	1,674	2,215	541	0	541	330
	125,193	119,785	(5,408)	4,431	(977)	(1,471)
						0
<b>less allocated to non general fund</b>	<b>(1,305)</b>	<b>(1,309)</b>	<b>(4)</b>	<b>0</b>	<b>(4)</b>	
	123,888	118,476	(5,412)	4,431	(982)	(1,471)
<b>Add Requisitions from Joint Boards</b>						
Central Scotland Valuation Joint Board	453	453	0	0	0	0
<b>Corporate Expenditure</b>	<b>124,341</b>	<b>118,928</b>	<b>(5,412)</b>	<b>4,431</b>	<b>(982)</b>	<b>(1,471)</b>
<b>Add/Deduct</b>						
Interest on Revenue Balances	(91)	(259)	(168)	0	(168)	(53)
Loans Fund Contribution	4,073	4,342	269	0	269	232
Contribution to Bad Debt Provision	200	179	(21)	0	(21)	0
<b>Total Expenditure</b>	<b>128,523</b>	<b>123,191</b>	<b>(5,332)</b>	<b>4,431</b>	<b>(901)</b>	<b>(1,292)</b>

**Sources of Funding**

General Revenue Funding/Non-Domestic Rates	(100,788)	(100,787)	1	0	1	0
Non- Domestic Rates	(18,065)	(18,065)	0	0	0	0
Council Tax	(24,427)	(24,432)	(5)	0	(5)	0
	<u>(143,280)</u>	<u>(143,284)</u>	<u>(4)</u>	<u>0</u>	<u>(4)</u>	<u>0</u>
<b>Outturn before budgeted funding from reserves</b>	(14,757)	(20,093)	(5,335)	4,431	(904)	(1,292)
Contribution from Reserves	(3,942)	(3,942)	0	0	0	0
Contribution from Earmarked Reserves	(4,414)	(4,414)	0	0	0	0
Transfer to Capital	154	154	0	0	0	0
Transfer from HRA	(1,168)	(1,168)	0	0	0	0
Application of Capital receipts	(1,039)	(1,039)	0	0	0	0
<b>Total Funding</b>	<u>(10,409)</u>	<u>(10,409)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Projected (Surplus)/Shortfall</b>	<u>(25,167)</u>	<u>(30,502)</u>	<u>(5,335)</u>	<u>4,431</u>	<u>(904)</u>	<u>(1,292)</u>
Health & Social Care Partnership	<u>25,167</u>	<u>25,167</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>360</u>

**APPROVED SAVINGS 2022/23**

**APPENDIX 2**

Progress as at 31 March 2023

**Management Efficiency Savings 2022-23**

Directorate	Department	Responsible Officer	Saving Reference	Description	Cash/ Permanent	2022/23 £	Achieved £	Unachieved £	Total £
P&P	Corporate	N Bridle	P&PMGT01	Turnover across services	Permanent	500,000	500,000		500,000
P&P	Corporate	N Bridle	P&PMGT02	Hybrid Working - Reduction in Mileage	Cash	20,000	20,000		20,000
P&P	Finance & Revs	L Sim	P&PMGT03	Vacancy Senior Accountancy Asst (12 mths)	Cash	48,000	48,000		48,000
P&P	Finance & Revs	C Jarvie	P&PMGT04	Cash Handling Consolidation	Permanent	15,000	15,000		15,000
P&P	Finance & Revs	L Sim	P&PMGT05	Housing Benefit of homelessness income	Cash	20,000	20,000		20,000
P&P	Corporate	N Bridle	P&PMGT06	Staff Salary Sacrifice Scheme Income	Permanent	1,000	1,000		1,000
P&P	Partnership & Trans	C Jarvie	P&PMGT07	Capitalisation of Digital Transformation posts supporting capital plan implementation	Cash	42,000	42,000		42,000
P&P	Partnership & Trans	C Jarvie	P&PMGT08	Capitalisation of ICT posts supporting capital plan implementation	Cash	123,300	123,300		123,300
P&P	Partnership & Trans	C Jarvie	P&PMGT09	Removal of Research and Information Vacancy	Permanent	30,000	30,000		30,000
P&P	Partnership & Trans	C Jarvie	P&PMGT10	Temporary Reduction in Kilncraigs Reception Resource	Cash	18,450	18,450		18,450
P&P	HR & Workforce Development	C Alliston	P&PMGT11	Reduction to HR Legal budget	Permanent	10,000	10,000		10,000
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
People	Strategic Director	L Sanda	PEMGT2	External Recharge to Regional Improvement Collaborative	Cash	67,241	67,241		67,241
People	Early Years	L McDonald	PEMGT1B	ELC Staffing Models and Centre Support	Cash	17,468	17,468		17,468
People	Primary	L McDonald	PEMGT2	Primary Schools Efficiency (Falling Rolls)	Permanent	95,292	95,292		95,292
People	Strategic Director	L Sanda	PEMGT3	External Recharge to Regional Improvement Collaborative	Cash	14,980	14,980		14,980
People	Libraries and Leisure	L McDonald	PEMGT8	Vacant libraries post	Permanent	34,314	34,314		34,314
People	Care & Protection	S Robertson	PEMGT9	Withdraw support for external organisations Apex and CAB	Permanent	14,000		14,000	14,000
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
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
Place	Development	E Fyvie	PLMGT01	Trading Standards SLA	Cash	40,000	40,000		40,000
Place	Development	E Fyvie	PLMGT02	Economic Development Budget Realignment	Cash	25,000	25,000		25,000
Place	Property	A Morrison	PLMGT03	Rental Properties	Permanent	45,390	45,390		45,390

**APPROVED SAVINGS 2022/23**

**APPENDIX 2**

Progress as at 31 March 2023

**Management Efficiency Savings 2022-23**

Directorate	Department	Responsible Officer	Saving Reference	Description	Cash/ Permanent	2022/23 £	Achieved £	Unachieved £	Total £
Place	Environment	I McDonald	PLMGT04	Street Lighting Maintenance	Cash	20,000	20,000		20,000
Place	Environment	I McDonald	PLMGT05	Fleet Diesel	Cash	15,000		15,000	15,000
Place	Environment	I McDonald	PLMGT06	Fleet Tyres	Cash	10,000	10,000		10,000
Place	Housing	T Cain	PLMGT07	Homelessness Income - increase previous cash saving of £100,000	Cash	200,000	200,000		200,000
Place	Housing	T Cain	PLMGT10	Reconfiguration of staffing funding from other sources.	Cash	45,000	20,000	25,000	45,000
Place	Property	A Morrison	PLMGT14	Rental Income	Permanent	12,000	12,000		12,000
				<b>TOTAL</b>		<b>1,788,090</b>	<b>1,572,590</b>	<b>215,500</b>	<b>1,788,090</b>

**Policy Savings 2022-23**

Directorate	Department	Responsible Officer	Saving Reference	Description	Cash/ Permanent	2022/23 £	Achieved £	Unachieved £	Total £
Place	Waste Management	I McDonald	PLPOL2	Waste Income - internal charges	Cash	5,000	5,000		5,000
Place	Environment	I McDonald	PLPOL3	Waste Income - Brown Garden Waste Bin Permit Charge	Cash	15,000	15,000		15,000
Place	Environment	I McDonald	PLPOL4	Roads Charges Income	Permanent	12,000	12,000		12,000
Place	Environment	I McDonald	PLPOL5	Land Services Burials income	Cash	10,000	10,000		10,000
Place	Environment	I McDonald	PLPOL7	Waste Income - Increase in bulky waste collection charge	Cash	5,000		5,000	5,000
Place	Environment	I McDonald	PLPOL8	Waste Income - Introduction of charges for bins at new developments	Cash	3,000	3,000		3,000
				<b>TOTAL</b>		<b>50,000</b>	<b>45,000</b>	<b>5,000</b>	<b>50,000</b>

P&P	827,750	827,750	-	827,750
People	504,950	329,450	175,500	504,950
Place	505,390	460,390	45,000	505,390
<b>Total</b>	<b>1,838,090</b>	<b>1,617,590</b>	<b>220,500</b>	<b>1,838,090</b>
	-	<b>88.0%</b>	<b>12.0%</b>	-

People	Annual Budget 2022/23	Actual to March 2023	Variance Actual to Budget at March 2023	Variance Forecast to Budget at December 2022	Variance movement December to March 2023	Narrative
	£'000	£'000	£'000	£'000	£'000	
Strategic Director	(20)	49	69	85	(16)	Restructure historic saving not achieved £0.084m, Pay award £0.004m (Chief Officers), staffing recharge to Early adoptors (£0.020)m not previously forecast and other small variance of £0.001m. Movement £(0.016m) is Early Adoptors recharge £(0.020)m , Pay Award £0.004m
<b>Support &amp; Wellbeing</b>						
Customer Services	710	571	(139)	(179)	40	<b>Libraries &amp; Customer services:</b> - £(0.139)m underspend and movement £0.040m due to staffing vacancies and turnover.
Leisure & Sports Development	1,252	655	(597)	(71)	(526)	<b>Sports Development:</b> £(0.069)m variance - Staffing underspends from discontinued programmes £(0.013)m. Underspend of £(0.010)m on sports programs, Swimming £(0.046)m underspend as there is a delay in rollout/uptake capacity as this is the first year of program. <b>Leisure:</b> £(0.528)m underspend - staff turnover and vacancies underspend £(0.107)m, Supplies & Services underspend £(0.018)m, unachievable Income saving of £0.052m across all leisure areas, utilities recharge sports pavilions £0.008m and (£0.463)m Wellbeing Hub underspend. The movement of £(0.526)m relates to staff turnover £(0.003)m, Leisure Income increase £(0.032)m, reduction in forecast spend on supplies & services £(0.032)m, £(0.006)m reduction in Swimming program, utility recharge £0.010m and £(0.463)m in Wellbeing Hub which was previously assumed on budget.
<b>Total Support &amp; Wellbeing</b>	<b>1,962</b>	<b>1,226</b>	<b>(736)</b>	<b>(250)</b>	<b>(486)</b>	
<b>Education &amp; Learning</b>						
Devolved Schools	34,010	33,396	(614)	(437)	(177)	<b>Devolved Schools</b> have out turned an underspend of £(0.614)m this consists of £(0.462)m Primary - staffing turnover and vacant posts. £(0.188)m Secondary - Staffing £(0.314)m, Per Capita £0.126m overspend . ASN Overspend £0.041m - being Staffing £(0.052)m and per capita £0.093m. There is a minor underspend of £(0.005)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 £(0.177)m relates to additional funding allocated for ASN Refugee support £(0.102)m (2 additional forecasted but income was not), Family Wellbeing Partnership £(0.040)m Secondaries, further staff turnover £(0.105)m and an increase in per capita spend of £0.070m
Early Years	10,782	10,211	(571)	(609)	38	<b>Early Years:</b> £(0.571)m underspend. Kidzone out of school care £0.026m overspend due to shortfall in income, Staffing is £(0.231)m underspent due to ongoing staff turnover, £(0.050)m underspend in payments to external nursery providers, £(0.022)m increase in fee income £(0.344m) in unallocated 1140 hrs funding and £0.050m Internal recharges (Catering, Cleaning, Utilities). The movement of £0.038m relates to further staff turnover £(0.009)m, increase in forecast for fees & charges £(0.008)m and other non staffing (Internal Recharges Catering, Cleaning etc) £0.055m

People	Annual Budget 2022/23	Actual to March 2023	Variance Actual to Budget at March 2023	Variance Forecast to Budget at December 2022	Variance movement December to March 2023	Narrative
	£'000	£'000	£'000	£'000	£'000	
ASN Non Devolved	6,763	6,825	62	61	1	<b>ASN Non Devolved:</b> £0.062m <b>overspend</b> - £0.080m overspend on pupil transport being Travel Escorts £0.042m and Pupil Transport £0.038m both demand led, £0.040m overspend on accessibility strategy (in line with previous years trends), £(0.032)m underspend on staffing relating to staff turnover, £(0.034)m underspend on Community Mental Health budgets (Surplus Budget not utilised) and £0.006m overspend on various non staffing. The movement of £0.001m relates to further staffing costs £0.031m, an increase in expenditure in Accessibility Strategy £0.006m, School Transport £0.009m, Community Mental Health £(0.034)m previously assumed spend to budget, Summer Of Well Being (£0.012m) and £0.001m small amounts.
Primary Non Devolved	2,071	2,467	397	(23)	419	<b>Primary Non Devolved:</b> £0.398m <b>overspend</b> - £(0.016)m underspend in core primary non devolved, consisting of £(0.074)m underspend on teachers supply, £(0.081)m underspend in staffing as a result of turnover, £(0.023)m underspend on pupil transport, £0.162m overspend on non staffing (Parent pay charges £0.010m, Cleaning £0.033m, Seemis £0.070m, Property costs £0.049m. Flexibility is £0.415m overspent due to shortfall in funding for pay awards Single Status £0.310m, Teachers £0.234m less unallocated flexibility Balance £(0.129)m. The movement of £0.421m relates to further staff turnover £(0.012)m, Teachers Supply £0.007m and £0.011m building repairs and maintenance and £0.415m within flexibility, pay awards Teachers 7% v 6% Forecast December £0.334m & late Budget Adj for Teachers Induction Scheme funding £0.081m.
Secondary Non Devolved	1,826	1,699	(127)	(115)	(12)	<b>Secondary Non Devolved:</b> £(0.127)m underspend - underspend in teachers supply; £(0.154)m with continuing difficulty in securing supply teachers, Staff turnover £(0.057)m, overspend on school transport of £0.039m due to inflationary pressures, Stirling Council Transport Co-ordination £0.021m and various other non staffing £0.024m. The movement of £(0.012)m relates to Teachers Supply Costs £(0.044)m, Bus contracts £(0.011)m Stirling Council Transport co-ordination £0.021m (re apportionment of charges on different basis), staff turnover £0.020m and other small amounts £0.002m.
Pupil Equity Funding	2,343	1,555	(788)	(0)	(788)	<b>Pupil Equity Funding (PEF)</b> 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, Academic Year 22-23 April - July £(0.788)m. Movement of £(0.788)m as previously forecast on budget as earmarked and carried forward.
Business Management	870	847	(24)	18	(42)	<b>Business Management</b> £(0.024)m underspend mainly staffing. The movement of £(0.042)m relates to Chief Officers Pay Award £0.027m less staffing recharges to Early Adoptors and Family Wellbeing £(0.080)m and various minor movements totalling £0.011m
Other Areas	967	878	(89)	(12)	(77)	<b>In other areas</b> - Psychological Services £(0.069)m, School Crossing Patrols £(0.022)m, and Youth and Adult Services £0.003m combines to an underspend of £(0.089)m being staff turnover £(0.029)m and £(0.060)m "Mental Health Trauma" program underspend being earmarked for carry forward to 2023/24. The movement of £(0.077)m is further staff turnover £(0.017)m and £(0.060)m Mental Health Programs previously forecast on budget to be earmarked and carried forward.



People	Annual Budget 2022/23	Actual to March 2023	Variance Actual to Budget at March 2023	Variance Forecast to Budget at December 2022	Variance movement December to March 2023	Narrative
	£'000	£'000	£'000	£'000	£'000	
<b>Education &amp; Learning Total</b>	<b>59,632</b>	<b>57,878</b>	<b>(1,754)</b>	<b>(1,117)</b>	<b>(638)</b>	
<b>Care &amp; Protection</b>						
Children's Commissioned Services	607	756	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	6,257	6,809	552	567	(15)	<p>Overspends as follows:</p> <p>Kinship &amp; Residency- £0.333m overspend, there is now over 190 children in Kinship placements, with many of these receiving monthly allowance payments. 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.</p> <p>In 2023/24 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. The recent increase in Kinship payments is also a key reason for the reduction in Section 22 payments as some people receiving Section 22 payments have now been formalised into Kinship arrangements.</p> <p>Throughcare/Aftercare (TC/AC)- £ 0.070m overspend on Homecare costs. 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.</p> <p>Woodside Children's Unit- £ 0.077m overspend. This primarily relates to staffing costs. The overall position for the year is positively impacted by the receipt of government income of £0.027m under the Home Office's Unaccompanied Young Asylum Seekers scheme for one young person who has been resident in Woodside since August 2022.</p> <p>£0.033m overspend on payments to individuals being supported by the Throughcare/Aftercare service</p> <p>Adoption &amp; Fostering- £0.030m overspend. This is as a result of an increase of adoption payments by around 25% across the entire financial year (£0.050m) and a payment to another local authority in March 2023 that had not previously been notified (£0.090m). There has been a reduction in Fostering Costs of £(0.011)m, primarily as a result of 3 out of authority placements ending in-year.</p> <p>£0.009m various other overspends.</p>
Fieldwork Children And Families	1,853	1,518	(335)	(230)	(105)	<p>Underspends in :</p> <p>£(0.255)m in employee costs due to vacancies throughout the year.</p> <p>£(0.075)m in Section 22 grant payments. Partly related to the increase in Kinship payments as clients who would otherwise have received Section 22 grants have received monies under a formalised Kinship arrangements.</p> <p>£0.005m small variances in other areas.</p>

People	Annual Budget 2022/23	Actual to March 2023	Variance Actual to Budget at March 2023	Variance Forecast to Budget at December 2022	Variance movement December to March 2023	Narrative
	£'000	£'000	£'000	£'000	£'000	
Residential Placements	3,439	3,935	496	431	65	Overspend £0.496m. A key aspect of this is 9 placements costing in excess of £0.200m per annum. Although some transitional plans are in place to reduce the overall cost going forward, there are currently a high instance of high cost placements. The overall position is positively impacted by the receipt of £0.041m under the Home Office's Unaccompanied Young Asylum Seekers scheme for one young person who has been resident in a Step Up location since May 2022.
Management Support	1,122	1,060	(62)	(71)	9	Business Support underspend of £(0.062)m in staffing costs due to vacancies. This also includes 1.2 FTE long term vacancy admin posts associated to the Management Team. These posts are being removed in 2023/24 as saving under the service redesign.
Permanence Team	339	180	(159)	(158)	(1)	£(0.159)m underspend in staffing due to vacancies throughout the year.
Early Interventions	1,721	1,379	(342)	19	(361)	£(0.337)m underspend in Early Help Hub. This is a grant received for Whole Family Wellbeing Fund. This was received during the final quarter of the financial year so spending plans are not yet completed. This is to be carried forward as an Earmarked reserve.  £(0.005)m underspend in other areas
Criminal Justice Service	1,536	1,486	(50)	9	(59)	Underspend: £(0.100)m in payments to other Council accounts due late budget adjustment for funding of £0.108m, previously forecast as an overspend in the service.  Overspends in: £0.026m in payments to voluntary organisations, as a result of agreement to pay NHS Forth Valley (Drug Testing and Treatment), not previously forecast.  £0.014m overspend in employee costs as a result of high usage of agency staff throughout the year to cover vacancies.  £(0.010)m across all other area of business
Community Justice	222	212	(10)	(1)	(9)	Overspend in: £0.013m in employee costs as a result of use of agency staff to cover vacancies.  Offset by: Income received - £(0.023)m as a result of recharge of costs from Stirling Council £(0.013)m , government grant income £(0.007)m and internal recharges £(0.003)m.
Covid Funding	715		(715)	(715)	0	Funding to partially offset overspends in kinship and residential payments as a direct result of the pandemic.
<b>Total Care &amp; Protection</b>	<b>17,811</b>	<b>17,335</b>	<b>(476)</b>	<b>0</b>	<b>(476)</b>	
<b>Directorate Total</b>	<b>79,385</b>	<b>76,488</b>	<b>(2,897)</b>	<b>(1,283)</b>	<b>(1,616)</b>	<b>Of the £2.897m underspend £1.848m is earmarked for carry forward</b>

People	Annual Budget 2022/23	Actual to March 2023	Variance Actual to Budget at March 2023	Variance Forecast to Budget at December 2022	Variance movement December to March 2023	Narrative
	<i>£'000</i>	<i>£'000</i>	<i>£'000</i>	<i>£'000</i>	<i>£'000</i>	

Place	Annual Budget 2022/23	Actual to March 2023	Variance to Budget at March 2023	Variance Forecast to Budget at December 2022	Variance movement December 2022 to March 2023	Narrative
	£'000	£'000	£'000	£'000	£'000	
<b>Strategic Director</b>	222	262	40	(5)	45	Overspend due to adhoc Legal expenses
<b>Development</b>	2,189	1,677	(512)	(112)	(400)	<p><b>Trading Standards:</b> £(0.020)m underspend - Payments to Contractors £(0.020)m not utilised</p> <p><b>Health:</b> £(0.044)m underspend - £(0.009)m Employee Costs, £(0.011)m Supplies &amp; Services, £(0.003)m Other Expenditure and £(0.021)m increase in other income.</p> <p><b>Clackmannanshire Works:</b> £(0.111)m underspend - £0.013m increase in Employee Costs, £(0.033)m decrease in other costs, £(0.091)m increase in Grant Income.</p> <p><b>Energy &amp; Sustainability:</b> £(0.178)m underspend - £0.076m overspend in Staff Costs, £0.052m overspend Payments To Individuals, £0.022m overspend Other Council Accounts and £0.004m other small variances. Offset by £(0.018)m underspend Payments To Contractors, £(0.063)m Other Council Accounts Income, £(0.251)m Government Grants</p> <p><b>Economic Development:</b> £(0.154)m underspend - underspend due to increase in funding claimed due to an increase in clients and reduction in amenities spend.</p> <p><b>Building Standards:</b> £(0.001)m underspend</p> <p><b>Implementation:</b> £0.001m overspend</p> <p><b>Planning:</b> £(0.004)m underspend</p>
<b>Environment</b>	9,294	9,014	(280)	(115)	(165)	<p><b>Senior Manager:</b> £(0.009)m underspend. £(0.009)m underspend contractor payments</p> <p><b>Fleet:</b> £(0.081)m underspend. £0.104m overspend on Diesel / Petrol due to rising prices; £0.026m overspend on supplies &amp; services / contractor payments mainly due to lease of electric vehicles (funded); £(0.025)m underspend of staff costs; £(0.043)m underspend on other vehicle costs due to less mileage / maintenance. £(0.143)m in increased income from recharges to services and additional funding for apprentice and electric vehicles.</p> <p><b>Waste Management:</b> £(0.338)m underspend: £0.116m overspend for share of Transfer Loading Station and Green Waste costs at Polmaise as increased costs incurred by Stirling Council, £(0.032)m underspend in other waste treatment costs. £(0.066)m various small underspends. £(0.355)m increase in Income mainly through increased income / recharges to other services and external funding</p> <p><b>Land:</b> £(0.100)m underspend - £(0.081)m underspend on staff. £0.023m overspend on short term hire, £0.039m overspend on Equipment, £0.190m overspend Contractors due to increased workload, £0.056m overspend on various other costs, offset by £(0.030)m underspend on Materials and £(0.297)m increased Income</p> <p><b>Roads and Street Lighting:</b> £0.338m overspend - Roads £0.217m overspend: £0.471m underachieved income due to lack of resource and working on capital projects, offset by £(0.148)m underspend on staffing costs due to vacancies and £(0.106)m underspend on operational costs. Street Lighting £0.121m overspend: £0.086m overspend on utilities costs due to price increases and £0.035m overspend on materials</p> <p><b>Transportation:</b> £(0.090)m underspend - mainly due to ongoing staff shortages resulting in the level of output / delivery of service being restricted.</p>
<b>Housing</b>	(62)	(763)	(701)	(41)	(660)	<p><b>Ringfenced funding:</b> Underspends totalling £(0.662)m relating to Affordable Housing £(0.055)m, Rapid Rehousing £(0.088)m and Ukrainian Refugees £(0.519)m will require to be earmarked for future projects. This accounts for the movement since December.</p> <p><b>Homelessness:</b> This service is now forecasting to underspend by £(0.049)m a movement of £(0.016)m since December. The main reason for this is reduced utilities costs and furniture purchase.</p> <p><b>Strategic Housing:</b> There is now a small forecast overspend of £0.010m an increase of £0.018m from previously reported due to reduced grant income.</p>
<b>Property</b>	21,179	19,874	(1,305)	28	(1,333)	<p><b>Catering:</b> £(0.222)m underspend, £(0.322)m movement - Underspend and movement due to staffing and additional income from nursery meals.</p> <p><b>Building Operations:</b> £(0.875)m underspend, £(0.904)m movement - £(0.317)m underspend, £(0.298)m movement in utilities due to reduced usage; £(0.183)m underspend and movement on Kilncraigs LLP no longer required; £(0.111)m underspend and movement in CEEF, this is no longer running; <b>Repairs &amp; Maintenance:</b> £(0.357)m underspend and movement of £(0.385)m initial forecast over stated the work that would be required prior to the year end.</p> <p><b>Facilities:</b> £(0.168)m underspend, movement £(0.156)m due to staffing vacancies across cleaning and janitorial.</p> <p><b>Rental Income:</b> £0.029m overspend, £0.119m movement due to reduced rental income.</p> <p><b>PPP Contract:</b> £(0.071)m following review of insurance premiums included in contract.</p>
<b>Directorate Total</b>	32,823	30,064	(2,759)	(246)	(2,513)	Of the £2.759m underspend £2.510m is earmarked for carry forward

Partnership & Performance Directorate  
Variances as at 31 March 2023

Appendix 5

Partnership & Performance	Annual Budget 2022/23 £'000	Actual to March 2023 £'000	Variance Actual to Budget at March 2023 £'000	Variance Forecast to Budget at December 2023 £'000	Variance movement December 2022 to March 2023 £'000	Narrative
Strategic Director - P&P	91	140	49	(0)	49	<b>Strategic Director</b> : Overspend £0.049m, movement £0.049m due to VS & unallocated savings not achieved.
Finance & Revenues	3,915	3,839	(76)	(134)	58	<b>Finance</b> : Underspend £(0.168)m, movement £(0.029)m - £(0.180)m underspend on staffing due to vacancies, partially offset by £0.024m Technology One support offset by Systems Admin Vacancy and External Audit Fee Increase £0.027m. £(0.020)m underspend on budget for IFRS16 system compliance (deferred), other Income £(0.019)m and Publications £(0.005)m. Movement due to staffing costs £(0.018)m, professional fees £(0.012)m, Other income £(0.003)m. Other small movements £0.004m. <b>Revenues</b> : Underspend £(0.012)m, movement £0.083m - £(0.142)m underspend on staffing due to vacancies, additional income of £(0.041)m, offset by an overspend in rent allowances/rent rebates of £0.145m, an overspend on council wide postage of £0.031m and other small variances totalling £(0.005)m. Movement due to continued overspend in rent allowances/rent rebates £0.068m, Staffing costs £0.008m and Postages £0.007m. <b>SWF</b> : Overspend £0.104m, movement £0.004m - due to Professional fees overspend of £0.169m (external staffing provision by Northgate) offset by staffing vacancies £(0.062)m and other small underspends £(0.003)m. Small movement mainly due to external support from Northgate.
HR & Workforce Development	1,770	1,724	(46)	(33)	(13)	<b>HR &amp; Payroll</b> : Underspend £(0.046)m, movement £(0.013)m - underspend on Corporate Training £(0.060)m, Other Income £(0.028)m and Staff vacancies £(0.005)m. Overspend on Apprenticeship Levy £0.033m (council wide cost) and Computer Software Purchases £0.015m. Movement due to further saving to Corporate Training £(0.042)m offset by overspend on Apprenticeship Levy £0.033m and other small movements £(0.003)m.
Legal & Governance	1,518	1,507	(11)	(1)	(10)	<b>Elections</b> : Overspend £0.046m, movement £0.024m. Overspend due to Contractor spend £0.028m and Rental costs for property & equipment £0.018m. Movement due to Contractor costs. <b>Legal &amp; Democracy</b> : Underspend £(0.068)m, movement £(0.052)m - underspend due to savings in staffing costs due to vacancies and turnover £(0.073)m, offset by other small variances £0.006m. Movement mainly due to staff vacancies. <b>Registrars</b> : Overspend £0.011m, movement £0.019m. Overspend due to staff costs £0.036m and Postages £0.003m, offset by incremental Registrars Fee Income £(0.030)m and other small variances £0.002m. Movement due mainly to increased staff costs.

Variations as at 31 March 2023

Appendix 5

Partnership & Performance	Annual Budget 2022/23	Actual to March 2023	Variance Actual to Budget at March 2023	Variance Forecast to Budget at December 2023	Variance movement December 2022 to March 2023	Narrative
Partnership & Transformation	3,517	3,307	(210)	(104)	(106)	<p><b>IT</b> : Underspend £(0.231)m, movement £(0.153)m. Underspend due to computer hardware maintenance underspend £(0.066)m, computer software maintenance underspend £(0.046)m and staff costs due to vacancies £(0.014)m and capitalisation of project related staff costs £(0.156)m. This is partially offset by overspend on telephony costs of £0.021m, printing &amp; photocopying costs £0.020m and other small variances £0.010m. Movement due capitalisation of project related staff costs £(0.156)m and other small movements £0.003m.</p> <p><b>Strategy &amp; Performance</b> : Overspend £0.021m, movement £0.047m. Overspend due to unachieved other income £0.092m and overspend on payments to voluntary organisation £0.020m. This was partially offset by underspend on staff costs due to vacancies £(0.076)m, grants &amp; donations underspend £(0.015)m and other small variances £(0.003)m. Movement due to payments to voluntary organisations £0.034m and unachieved other income £0.013m.</p>
<b>Directorate Total</b>	<b>10,811</b>	<b>10,517</b>	<b>(294)</b>	<b>(272)</b>	<b>(22)</b>	<b>Of the £0.294m underspend £0.073m is earmarked for carry forward</b>

Corporate Budgets & Sources of Funding  
Variances at 31 March 2023

Appendix 6

Corporate	Annual Budget 2022/23	Actual to March 2023	Variance Actual to Budget at March 2023	Variance Forecast to Budget at December 2022	Variance movement December to March 2023	Narrative
	£'000	£'000	£'000	£'000	£'000	
Corporate Services & Centrally Held	532	1,072	540	330	210	Grant payments & corporate savings centrally held achieved within services - family friendly, turnover and mileage.
Misc Services - Non Distributed Costs	1,143	1,143	0	0	(0)	Nil variance
Central Support	(1,305)	(1,309)	(4)	0	(4)	Small variance
Central Scotland Valuation Joint Board	453	453	0	0	0	Nil variance
Interest on Revenue Balances	(91)	(259)	(168)	(53)	(115)	Interest income higher than budget due to increasing interest rates through the year.
Loans Fund Contribution	4,073	4,342	269	232	37	Premium charge
Contribution to Bad Debt Provision	200	179	(21)	0	(21)	Annual exercise at year end lower than budgeted
<b>Total expenditure</b>	<b>5,005</b>	<b>5,621</b>	<b>616</b>	<b>509</b>	<b>107</b>	
<b>Sources of Funding</b>	<b>(153,689)</b>	<b>(153,693)</b>	<b>(4)</b>	<b>0</b>	<b>(4)</b>	Additional council tax income
<b>Total</b>	<b>(148,684)</b>	<b>(148,072)</b>	<b>612</b>	<b>509</b>	<b>103</b>	

H&SCP	Annual Budget 2022/23	Actual to March 2023	Variance Actual to Budget at March 2023	Variance Forecast to Budget at December 2022	Variance movement December to March 2023	Narrative
	£'000	£'000	£'000	£'000	£'000	
<b>Employees</b>						
Employee expenditure	9,978	9,202	(776)	(718)	(58)	There are significant pressures across staffing within Menstrie/Ludgate with a combined overspend of £0.532m, which for 2022/23 only are being partly met by a contribution from Covid funding of £(0.446)m. There are underspends across a number of services including Integrated Mental Health £(0.527)m, Disability Day Care £(0.178)m, Assessment and Care Management £(0.032)m, Business Support £(0.041)m and Reablement £(0.084)m.
<b>Employee Total</b>	<b>9,978</b>	<b>9,202</b>	<b>(776)</b>	<b>(718)</b>	<b>(58)</b>	
<b>Long Term Care</b>						
Nursing Homes	10,278	10,101	(177)	235	(412)	Nursing Care numbers stand at 228, an increase of 20 since the start of the year. Movement relates to transfer of Covid provider support costs in to Misc Thirds Party Expenditure as part of year end accounting.
Residential Homes	3,169	3,358	189	224	(35)	Residential Care numbers have remained stable at 48
<b>Long Term Care Total</b>	<b>13,447</b>	<b>13,459</b>	<b>12</b>	<b>459</b>	<b>(447)</b>	
<b>Community Based Care</b>						
Care at Home	11,799	11,799	0	291	(291)	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 positive movement reflects the allocation of Covid Support funding in relation to excess demand.
Day Care	230	189	(41)	(17)	(24)	The underspend and movement are a result of reduced usage of Day Care as usage of Self Directed Support increases.
Direct Payments	1,254	1,300	46	26	20	Movement is the result of a increase in the number of payments for self directed support, offset by underspend on Day Care.
Housing aids & adaptations	159	115	(44)	(49)	5	Underspend as a result of activity being less than budget capacity as forecast during the year.
Housing with Care	163	80	(83)	(90)	7	Underspend as a result of activity being less than budget capacity as forecast during the year.



H&SCP	Annual Budget 2022/23	Actual to March 2023	Variance Actual to Budget at March 2023	Variance Forecast to Budget at December 2022	Variance movement December to March 2023	Narrative
	£'000	£'000	£'000	£'000	£'000	
Respite	129	162	33	29	4	Expenditure higher than forecast, movement is a result of increases in respite breaks in the final quarter.
<b>Community Based Care Total</b>	<b>13,734</b>	<b>13,645</b>	<b>(89)</b>	<b>190</b>	<b>(279)</b>	
<b>Misc Third Party Payments</b>						
Payments to Other OLA's/Agencies	230	313	83	136	(53)	Overspend relates to payments to other councils & NHS Complex Care, movement due to actual year end expenditure less than forecast.
Voluntary Organisations	378	242	(136)	(136)	0	Underspend on Payments to Third Party Organisations as forecast.
Misc Third Party Payments	335	1,374	1,039	302	737	Overspend relates to transfer of Covid provider Support Costs from service expenditure as part of year end accounting.
<b>Misc Third Party Payments Total</b>	<b>943</b>	<b>1,929</b>	<b>986</b>	<b>302</b>	<b>684</b>	
<b>Supplies &amp; Services</b>						
Premises Expenditure	11	83	72	66	6	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 higher anticipated.
Supplies and Services	401	386	(15)	74	(89)	Includes equipment, food and insurance, postage, printing and administration. Movement relates to year end capitalisation of equipment.
Transport Expenditure	48	50	2	2	0	
<b>Supplies &amp; Services Total</b>	<b>460</b>	<b>519</b>	<b>59</b>	<b>142</b>	<b>(83)</b>	
<b>Total Expenditure</b>	<b>38,562</b>	<b>38,754</b>	<b>192</b>	<b>375</b>	<b>(183)</b>	
<b>Income</b>						
Other Income	(4,770)	(5,066)	(296)	0	(296)	Client income is higher than forecast as a result of increased service demand.
Resource Transfer (Health)	(8,625)	(8,521)	104	(15)	119	Includes Income from NHS, integration funding and contributions for complex care which depends on approved level of contributions to care packages.
<b>Income Total</b>	<b>(13,395)</b>	<b>(13,587)</b>	<b>(192)</b>	<b>(15)</b>	<b>(177)</b>	
<b>H&amp;SCP Total</b>	<b>25,167</b>	<b>25,167</b>	<b>0</b>	<b>360</b>	<b>(360)</b>	<b>Year end position is an underspend of £0.923m, with £0.572m use to offset Partnership overspend and £0.351m taken to reserves.</b>

<i>Housing Revenue Account</i>	<i>Annual Budget 2022/23</i>	<i>Actual to March 2023</i>	<i>Variance to Budget at March</i>	<i>Variance Forecast to Budget at December</i>	<i>Movement in variance March to December</i>	<i>Narrative</i>
	<i>£'000</i>	<i>£'000</i>	<i>£'000</i>	<i>£'000</i>	<i>£'000</i>	
Employee expenditure	8,485	7,665	(820)	(679)	(141)	The underspend on staffing costs is £(820)k an increase of £(141)k from December. This increase has resulted from delays in progressing the restructure and from difficulties in recruiting to posts during the year, mainly tradespersons. There has been more of an emphasis on recruiting tradespersons 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	1,510	94	139	(45)	The main reason for the reduction in the overspend is with the easing of the pandemic the coverage of bad debts has been taken back to to 2019-20 levels rather than the full 100%. This has resulted in £(90)k less being required as a contribution to the bad debt provision. The overspend in void rent loss £89k an increase of £14k from December as numbers remain high. Increased cost on repairs by contractors of £67k from December have offset this reduction.
Transport expenditure	359	449	90	39	51	Overspend of £90k mainly due to additional costs of maintaining and running the fleet £51k.
Supplies and Services	2,666	2,225	(441)	(292)	(149)	The Service was unable to progress as expected in a few areas, the result of which has seen an increase in the underspend by £(149)k to £(441)k. Underspends on - Materials and equipment £(99)k, legal expenses and professional fees £(36)k and mobile phones and computer hardware £(30)k. It is hoped that as staff move away from supporting the General Fund that progress can be made on the developments that were on hold in 2022/23.
Third Party Payments	1,392	2,034	642	525	117	The main reason for the increase in the overspend is the continued requirement to use sub contractors on the capital programme. This extra cost is compensated by extra income as shown below. Expenditure on sub contractors this year is £650k over budget and some of this can be recharged to Capital, however the use of Trades staffing is prioritised to reduce the reliance on private contractors on core work.
Support Services	1,204	1,168	(36)	0	(36)	Small reduction in actual costs posted.
Capital financing costs	1,707	1,504	(203)	(259)	56	As a result of no requirement for borrowing the loans fund interest and expenses are lower than budget.
<b>Total Gross Expenditure</b>	<b>17,229</b>	<b>16,555</b>	<b>(674)</b>	<b>(527)</b>	<b>(147)</b>	
Income	(22,854)	(23,541)	(687)	(253)	(434)	Additional income from charges for work done on Capital Projects and General Fund buildings of £(539)k. Offset by costs of sub contractors above.
<b>Total Net Expenditure</b>	<b>(5,625)</b>	<b>(6,986)</b>	<b>(1,361)</b>	<b>(780)</b>	<b>(581)</b>	

Variances at 31 March 2023

	Project Code	Revised 22-23 Budget £	Net Expenditure to 31/03/23 £	Actual to Budget Variance £	C/F to 2023-24 £
<b>SCOTTISH HOUSING QUALITY STANDARD</b>					
<b>TACKLING SERIOUS DISREPAIR PRIMARY BUILDING ELEMENTS</b>					
<b>Structural Works</b>					
Structural Upgrades	10192	430,000	340,833	(89,167)	
Asbestos Testing for Council Houses	10071	20,000	9,033	(10,968)	
Asbestos Removal Works for Council Houses	10072	50,000	27,663	(22,337)	
<b>Structural Works</b>		<b>500,000</b>	<b>377,528</b>	<b>(122,472)</b>	
<b>SECONDARY BUILDING ELEMENTS</b>					
<b>Damp/Rot</b>					
Damp & Rot Works	10195	120,000	208,609	88,609	
<b>Damp/Rot</b>		<b>120,000</b>	<b>208,609</b>	<b>88,609</b>	
<b>Roofs / Rainwater / External Walls</b>					
Roof & Render Upgrading Works	10196+1 0264	1,000,000	325,978	(674,022)	
<b>Roofs / Rainwater / External Walls</b>		<b>1,000,000</b>	<b>325,978</b>	<b>(674,022)</b>	
<b>Windows</b>					
Window Replacement	10247	1,800,000	2,360,837	560,837	
<b>Windows</b>		<b>1,800,000</b>	<b>2,360,837</b>	<b>560,837</b>	
		<b>2,920,000</b>	<b>2,895,424</b>	<b>(24,576)</b>	
<b>ENERGY EFFICIENCY</b>					
Central Heating - Design and Installation 2019-22	10193+1 0263	650,000	558,622	(91,378)	
Weir Multicon Upgrade	10178	0	8,557	8,557	
Renewable Central Heating Systems	10232	60,000	171	(59,829)	
Energy Performance Certificates Programme	10233	50,000	50,000	0	
Internal Wall Insulation	10249	50,000	0	(50,000)	
<b>Full/Efficient Central Heating</b>		<b>810,000</b>	<b>617,350</b>	<b>(192,650)</b>	
<b>MODERN FACILITIES &amp; SERVICES</b>					
<b>Kitchen Renewal</b>					
Kitchen Replacement	10158	1,000,000	466,853	(533,147)	
<b>Kitchen Renewal</b>		<b>1,000,000</b>	<b>466,853</b>	<b>(533,147)</b>	
<b>Bathrooms</b>					
Bathroom Replacements	10141	50,000	50,795	795	
<b>Bathrooms</b>		<b>50,000</b>	<b>50,795</b>	<b>795</b>	
		<b>1,050,000</b>	<b>517,648</b>	<b>(532,352)</b>	
<b>HEALTHY, SAFE &amp; SECURE</b>					
Safe Electrical systems 2018-22	10171+1 0265	1,544,200	715,177	(829,023)	
<b>Safe Electrical Systems</b>		<b>1,544,200</b>	<b>715,177</b>	<b>(829,023)</b>	
<b>Communal Areas (Environmentals)</b>					
External Works : Fencing, Gates, Paths	10090	426,500	118,127	(308,373)	
Secure Door Entry Upgrade 2021-25	10160	200,000	250,069	50,069	
CCTV Security	10250	100,000	0	(100,000)	
<b>Communal Areas (Environmentals)</b>		<b>726,500</b>	<b>368,196</b>	<b>(358,304)</b>	
		<b>2,270,700</b>	<b>1,083,374</b>	<b>(1,187,326)</b>	

Variances at 31 March 2023

	Project Code	Revised 22-23 Budget £	Net Expenditure to 31/03/23 £	Actual to Budget Variance £	C/F to 2023-24 £
<b>NON-SHS ELEMENTS</b>					
<b>PARTICULAR NEEDS HOUSING (CITC)</b>					
<b>Conversions &amp; Upgradings</b>					
Conversions & Upgradings	10092	70,000	28,750	(41,250)	
<b>Conversions &amp; Upgradings</b>		<b>70,000</b>	<b>28,750</b>	<b>(41,250)</b>	
<b>Disabled Adaptations</b>					
Aids & Adaptations	10161	500,000	211,778	(288,222)	
<b>Disabled Adaptations</b>		<b>500,000</b>	<b>211,778</b>	<b>(288,222)</b>	
<b>Environmental Improvements</b>					
HRA Roads & Footpaths Improvements	10099	100,000	93,115	(6,885)	
Tenant Community Improvement Fund	10100	305,000	237,952	(67,048)	
<b>Environmental Improvements</b>		<b>405,000</b>	<b>331,067</b>	<b>(73,933)</b>	
		<b>975,000</b>	<b>571,595</b>	<b>(403,405)</b>	
<b>Council New Build Housing</b>					
Off The Shelf Purchase	10105	1,845,000	1,771,810	(73,190)	73,000
Estate Management Redesign	10234	0	0	0	
Lochies Road Clackmannan	10248	1,385,000	0	(1,385,000)	85,000
<b>Council New Build Housing</b>		<b>3,230,000</b>	<b>1,771,810</b>	<b>(1,458,190)</b>	
		<b>3,230,000</b>	<b>1,771,810</b>	<b>(1,458,190)</b>	
<b>OTHER</b>					
<b>Other Costs / HBMS</b>					
Construction Design Management	10143	20,000	22,565	2,565	
Computer Equipment - New (HBMS)	10111	372,000	0	(372,000)	372,000
Lock Up Strategy	10185	278,700	132,386	(146,314)	
Westhaugh Travelling Site - Alva	10186	0	0	0	
IT Infrastructure - Clacks IT	10188	21,000	2,028	(18,972)	
Demolitions	10200	134,800	0	(134,800)	
<b>Other Costs / HBMS</b>		<b>826,500</b>	<b>156,979</b>	<b>(669,521)</b>	
<b>TOTAL CAPITAL EXPENDITURE</b>		<b>12,582,200</b>	<b>7,991,708</b>	<b>(4,590,492)</b>	
<b>Sale of Council Property</b>					
Sale of Council Houses	10112		-168,544	(168,544)	
<b>Sale of Council Property</b>			<b>-168,544</b>	<b>(168,544)</b>	
<b>NET EXPENDITURE</b>		<b>12,582,200</b>	<b>7,823,164</b>	<b>(4,759,036)</b>	<b>530,000</b>

As at 31 March 2023

Project ID	Project Manager	Project ID Description	Amended Budget	Total Expenditure	(Under)/Over spend	Proposed C/fwd to 2023/24
			£	£	£	£
<b>Community Investment Strategy</b>						
<b>All Clackmannanshire Areas</b>						
10042	CJARVIE	Community Investment Grants	60,000	56,080	(3,920)	0
10235	PLEONARD	City Deal Regional Energy Masterplan	0	41,327	41,327	0
10156	PLEONARD	City Deal (Land)	36,250	0	(36,250)	0
10174	SCRICKMAR	Fitness Suite Replacement	12,000	0	(12,000)	0
10209	PLEONARD	City Deal RPMO	100,000	87,532	(12,468)	0
10270	PLEONARD	City Deal - Japanese Garden	750,000	750,000	(0)	0
10213	PLEONARD	Innovation Hub Delivery	400,000	0	(400,000)	400,000
10086	EFYVIE	Renewable Energy Projects	80,000	0	(80,000)	50,000
10246	LSANDA	WELLBEING HUB RESOURCING	0	0	0	0
10251	LSANDA	Wellbeing Hub - Permanant	370,313	168,193	(202,120)	0
10267	LSANDA	CO2 Monitors in Schools	0	46,883	46,883	0
10272	M BOYLE	Free school Meals	284,000	0	(284,000)	284,000
<b>Total All Clackmannanshire Areas</b>			<b>2,092,563</b>	<b>1,150,015</b>	<b>(942,548)</b>	<b>734,000</b>
<b>Alloa Cluster</b>						
10000	JALLAN	Schools ICT Replacement - Alloa	62,661	57,715	(4,947)	0
10005	IMCDONALD	Park, Play Area & Open Space Improvements - Alloa	91,800	148,676	56,876	0
10006	AMORRISON2	Park Primary School - School Development	359,265	25,353	(333,912)	0
10007	JALLAN	School Interactive Display Replacement - Alloa	4,935	4,935	(0)	0
10008	PLEONARD	Heritage Improvement	0	38,716	38,716	0
10168	GMACLACHLAN	Forthbank Road Operational Facilities	20,000	0	(20,000)	0
10183	GSTUART	Forthbank Recycling Centre Improvements	0	3,511	3,511	0
<b>Total Alloa Cluster</b>			<b>538,661</b>	<b>278,904</b>	<b>(259,757)</b>	<b>0</b>
<b>Hillfoots Cluster</b>						
10030	SCULLEN	Village and Small Town - Tillicoultry	100,000	0	(100,000)	0
10031	JALLAN	Schools ICT Replacement - Alva Academy	42,373	13,079	(29,294)	0
10035	JALLAN	School Interactive Display Replacement - Alva	3,935	3,797	(138)	0
10039	SCULLEN	Village and Small Town - Dollar	51,617	0	(51,617)	0
10118	AMORRISON2	Coalsnaughton Primary School - School Development	106,000	0	(106,000)	0
10029	AMANZIE	Street Lighting Improvements - Tillicoultry & Alva	0	0	0	0
10032	PLEONARD	Alva Community Campus/Locality Hub/Primary School	0	0	0	0
10085	PLEONARD	Dumyat Visitor Hub	0	1,938	1,938	0
10140	SCULLEN	Village and Small Town - Alva	412,949	621,270	208,321	0
<b>Total Hillfoots Cluster</b>			<b>716,874</b>	<b>640,084</b>	<b>(76,790)</b>	<b>0</b>
<b>Lornshill Cluster</b>						
10011	JALLAN	Schools ICT Replacement - Lornshill	73,036	62,131	(10,905)	0
10014	AMORRISON2	Craigbank Primary School Refurbishment	-7,354	0	7,354	0
10015	SCULLEN	Safer Routes to School	705,918	0	(705,918)	0
10017	AMORRISON2	School Estate - Tullibody South Campus	50,000	49,809	(191)	0
10020	JALLAN	School Interactive Display Replacement - Lornshill	38,555	38,555	0	0
10125	AMORRISON2	Banchory Primary School - School Development	16,079	0	(16,079)	0
10149	PLEONARD	Clackmannan Regeneration	1,562,550	229,317	(1,333,233)	1,333,233
10024	PLEONARD	Clackmannan Primary School Refurbishment/Locality Hub	0	850	850	0
10043	PLEONARD	Lochies Primary School - School Development	0	0	0	0
10034	IMCDONALD	Hillfoots Glen - Upgrading - Alva	0	1,330	1,330	0
10164	CJARVIE	Clackmannan CAP	93,000	0	(93,000)	0
<b>Total Lornshill Cluster</b>			<b>2,531,784</b>	<b>381,991</b>	<b>(2,149,793)</b>	<b>1,333,233</b>
<b>Total Community Investment Strategy</b>			<b>5,879,882</b>	<b>2,450,995</b>	<b>-3,428,887</b>	<b>2,067,233</b>

Project ID	Project Manager	Project ID Description	Amended Budget	Total Expenditure	(Under)/Over spend	Proposed C/fwd to 2023/24
			£	£	£	£
<b>Fleet Asset Management Strategy</b>						
10062	kphilliben	Vehicle Replacement	973,448	555,479	(417,969)	332,664
<b>Total Fleet Asset Management Strategy</b>			<b>973,448</b>	<b>555,479</b>	<b>(417,969)</b>	<b>332,664</b>
<b>IT Asset Management Strategy</b>						
<b>All Clackmannanshire Areas</b>						
10041	JALLAN	Schools ICT Replacement - All Primaries	203,851	129,057	(74,794)	74,794
10227	JALLAN	CRB System	40,000	0	(40,000)	0
10229	JALLAN	Interactive Screen Replacement (Secondary Schools)	123,000	123,001	1	0
10230	JALLAN	ICT Replacement (Secondary Schools)	0	0	0	0
10255	FCOLLIGAN	Digital Transformation - Work Smarter	950,000	198,591	(751,409)	551,409
10256	CJARVIE	IT Resourcing - Corporate	165,300	193,270	27,970	0
10257	CJARVIE	IT Resourcing - Digital Rollout	50,155	51,531	1,376	0
<b>Total All Clackmannanshire Areas</b>			<b>1,532,306</b>	<b>695,449</b>	<b>(836,857)</b>	<b>626,203</b>
<b>IT Asset Management Strategy</b>						
10064	JALLAN	IT Infrastructure	160,515	65,562	(94,953)	94,953
10065	lbarker	Social services adaptations	75,000	74,242	(758)	0
10253	lbarker	Tech Analogue to Digital Trans	386,000	201,587	(184,413)	184,413
10066	FCOLLIGAN	Social Services IT System	331,500	0	(331,500)	0
10067	JALLAN	Digital Transformation	0	8,822	8,822	0
10187	JALLAN	Digital Infrastructure	605,827	1,675	(604,152)	604,152
10202	JALLAN	Digital Learning Strategy	494,241	494,097	(144)	0
10207	JALLAN	Digital Foundations : M365	43,833	1,140	(42,693)	0
10210	JALLAN	Homeworking	17,355	17,347	(8)	0
10225	JALLAN	Upgraded Telephony System	348,931	146,323	(202,608)	0
10231	RSCOBBIIE	Building Energy Management System	81,620	49,738	(31,882)	31,882
<b>Total IT Asset Management Strategy</b>			<b>2,544,822</b>	<b>1,060,533</b>	<b>(1,484,289)</b>	<b>915,400</b>
<b>Total IT Asset Management Strategy</b>			<b>4,077,128</b>	<b>1,755,982</b>	<b>-2,321,146</b>	<b>1,541,603</b>
<b>Land Asset Management Strategy</b>						
<b>Alloa Cluster</b>						
10245	PLEONARD	West End Park Improvements	119,158	101,154	(18,004)	18,004
10262	AMORRISON2	St Mungos Primary - Demolition	250,000	0	(250,000)	0
<b>Total Alloa Cluster</b>			<b>369,158</b>	<b>101,154</b>	<b>(268,004)</b>	<b>18,004</b>
<b>Land Asset Management Strategy</b>						
10061	GSTUART	Wheeled Bins	27,143	49,412	22,269	0
10258	GWRIGHT	Kilncraigs - Stone Preservation	120,000	0	(120,000)	0
10096	EFYVIE	Gartmorn Dam Country Park	22,000	0	(22,000)	22,000
<b>Total Land Asset Management Strategy</b>			<b>169,143</b>	<b>49,412</b>	<b>(119,731)</b>	<b>22,000</b>
<b>Total Land Asset Management Strategy</b>			<b>538,301</b>	<b>150,566</b>	<b>(387,735)</b>	<b>40,004</b>
<b>Property Asset Management Strategy</b>						
<b>All Clackmannanshire Areas</b>						
10224	NHERKES	Learning Estate Cleaning Equipment	35,129	4,125	(31,004)	0
10226	GWRIGHT	Wellbeing Hub - Demolition of ALB	397,335	53,888	(343,447)	343,447
10252	LSANDA	Wellbeing Hub - Interim Pool	2,154,386	0	(2,154,386)	0
10259	PLEONARD	Strategic Estates Enhancements	315,000	0	(315,000)	0
10254	SCRICKMAR	Capital Program Legal Resource	110,000	15,424	(94,576)	94,576

Project ID	Project Manager	Project ID Description	Amended Budget	Total Expenditure	(Under)/Over spend	Proposed C/fwd to 2023/24
			£	£	£	£
10219	AMORRISON2	Learning Estate - Condition Surverys	74,748	0	(74,748)	0
10260	AMORRISON2	Learning Estates - Option Appraisals	213,512	35,480	(178,032)	0
10261	AMORRISON2	Learning Estates - Contingencies	476,488	7,805	(468,683)	0
10268	EFYVIE	Nature Restoration Fund	0	64,458	64,458	0
<b>Total All Clackmannanshire Areas</b>			<b>3,776,598</b>	<b>181,181</b>	<b>(3,595,417)</b>	<b>438,023</b>
<b>Alloa Cluster</b>						
10191	EFYVIE	Town Centre Regeneration Fund	455,472	170,140	(285,332)	285,332
10208	GWRIGHT	Bowmar Community Hub	2,637	20,524	17,887	0
10214	GWRIGHT	Kilncraigs - Roof	0	0	0	
<b>Total Alloa Cluster</b>			<b>458,109</b>	<b>190,665</b>	<b>(267,444)</b>	<b>285,332</b>
<b>Property Asset Management Strategy</b>						
10045	SGRAHAM	Statutory Compliance DDA Schools	17,000	11,500	(5,500)	0
10046	SGRAHAM	Compliance - Asbestos Removal (Schools)	10,000	2,105	(7,895)	0
10212	PLEONARD	Car park works	64,905	0	(64,905)	0
10220	SGRAHAM	Clackmannan Town Hall Roof and Wall Upgrade	1,078,852	914,596	(164,256)	164,256
10221	SGRAHAM	Cemetery Walls Upgrade	298,784	23,339	(275,445)	275,445
<b>Total Property Asset Management Strategy</b>			<b>1,469,541</b>	<b>951,540</b>	<b>(518,001)</b>	<b>439,701</b>
<b>Total Property Asset Management Strategy</b>			<b>5,704,248</b>	<b>1,323,385</b>	<b>(4,380,863)</b>	<b>1,163,056</b>
<b>Roads Asset Management Strategy</b>						
<b>All Clackmannanshire Areas</b>						
10176	SCULLEN	Electric Vehicle Charge Points	0	133,717	133,717	0
10093	SCULLEN	Active Travel Route Railway Station	25,000	0	(25,000)	0
<b>Total All Clackmannanshire Areas</b>			<b>25,000</b>	<b>133,717</b>	<b>108,717</b>	<b>0</b>
<b>Road Asset Management Strategy</b>						
10049	SCULLEN	Flood Prevention	78,931	35,281	(43,650)	43,650
10050	SCULLEN	Cycle Routes	235,495	72,677	(162,818)	0
10051	GMACLACHLAN	Carriageways	2,532,142	2,655,115	122,973	0
10054	SCULLEN	Bridge Improvements	175,569	51,916	(123,653)	0
10055	SCULLEN	Road Safety	0	30,207	30,207	0
10056	GMACLACHLAN	Lighting Replacement	303,423	450,219	146,796	0
10218	SCULLEN	Bus Priority Rapid Development Fund	31,794	0	(31,794)	0
10222	SCULLEN	Active Travel Route - Alloa-Alva-Menstrie	30,000	0	(30,000)	0
<b>Total Road Asset Management Strategy</b>			<b>3,387,354</b>	<b>3,295,413</b>	<b>(91,941)</b>	<b>43,650</b>
<b>Total Roads Asset Management Strategy</b>			<b>3,412,354</b>	<b>3,429,130</b>	<b>16,776</b>	<b>43,650</b>
<b>Place Based Investment Fund</b>						
10299	EFYVIE	Wimpy Park Play Facilities	0	45,100	45,100	0
10300	EFYVIE	Tullibody Civic Centre - Outdoor Playing Surface	0	116,250	116,250	0
10301	EFYVIE	Hawkhill Community Centre - Outdoor Playing Surface	0	101,250	101,250	0
<b>Total Place Based Investment Fund</b>			<b>0</b>	<b>262,600</b>	<b>262,600</b>	<b>0</b>
<b>Total Expenditure</b>			<b>20,585,361</b>	<b>9,928,137</b>	<b>(10,657,224)</b>	<b>5,188,210</b>
<b>Total Income</b>			<b>(7,143,000)</b>	<b>(7,143,000)</b>	<b>0</b>	<b>0</b>
<b>NET Expenditure</b>			<b>13,442,361</b>	<b>2,785,137</b>	<b>(10,657,224)</b>	<b>5,188,210</b>

**Earmarked Reserves from Underspends 2022/23**

Appendix 11

<b>Description</b>	<b>£000's</b>
Devolved School Management	573
Pupil Equity Fund (PEF)	788
Ringfenced Housing Grants	143
Other Miscellaneous Commitments	1,218
Specific Employability Funding	43
Developer Contributions	38
Ukrainian Refugee Support	519
Homeless Accommodation	1,109
<b>TOTAL</b>	<b>4,431</b>