
Report to: Audit & Scrutiny Committee

Date of Meeting: 26 October 2023

Subject: Council Financial Performance 2023/24 as at June 2023

Report by: Chief Finance Officer

1.0 Purpose

1.1 This paper provides an update on the financial performance for the Council, as at June 2023, in respect of:

- the General Fund (GF) revenue and capital spend and the achievement of savings for the current financial year 2023/24,
- 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, 2023/24.

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 £(0.602)m for the year to 31 March 2024;

2.1.2 the Clackmannanshire element of the Health and Social Care Partnership (H&SCP) forecasted overspend of £3.417m as at June 2023, for the year to 31 March 2024;

2.1.3 the HRA revenue forecasted deficit of £0.555m less than the budgeted surplus for the year to 31 March 2024;

2.1.4 the HRA Capital programme forecasted underspend of £(1.500)m;

2.1.5 the General Fund Capital Programme forecasted underspend of £(1.098)m, and

2.1.6 progress to date in delivering the £3.814m approved savings programme, currently forecast to achieve £2.616m, 68%, as at 31 March 2024.

3.0 Background

- 3.1 This report summarises the forecasted financial position of the Council for the financial year ending 31 March 2024. 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 30 June 2023 the General Fund is forecasting an underspend for the year of £(0.602)m.
- 4.2 Of the £(0.602)m underspend, £(0.272)m relates to devolved schools and will be carried forward into 2024/25 in line with the academic year.
- 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.
- 4.5 The Council Summary at **Appendix 1** shows the under and overspend positions for each of the Directorates and Corporate Areas. The overall net underspend is made up as follows: People Directorate - £(0.001)m underspend, Place Directorate - £(0.568)m underspend and Partnership & Performance Directorate - £(0.033)m underspend. Corporate Services is forecast on budget, 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 H&SCP is forecasting an overspend of £3.417m based on financial information as at June 2023. Details of the forecast variances that make up this overspend are shown in **Appendix 7**.
- 5.2 A report presented to the IJB Board on 29 September 2023 indicated a projected overspend across the Partnership of £7.221m at the end of July 2023 subject to NHS Forth valley meeting financial pressures in relation to the set aside budget. As a consequence of the projected overspend there is a requirement for a financial recovery plan per the integration scheme. It is essential that this recovery plan is developed and implemented to ensure the Partnership can manage spend within its budget. However, if there is an overspend at the end of the year this will be subject to risk share required to be covered by the three partners and additional funds would need to be passported from the Council. This is a significant risk for the Council in light of its own challenging financial position. Uncommitted reserves are just over 2% and with its own in year pressures including the pay award, the Council has a diminishing capacity to support risk share.

5.3 Due to the significant variance within the Clackmannanshire locality, the increased forecast from budget will need to be explored in detail with the IJB CFO to understand the reasons for this and the action being taken to manage this specifically within the Clackmannanshire Locality as part of the wider recovery plan.

6.0 General Fund Capital

6.1 For 2023/24, the approved General Fund Capital programme set out significant gross investment in Clackmannanshire amounting to £17.760m. A further £5.188m was added as a result of carry forwards from 2022/23 and £2.814m has been added to reflect additional grant income for various projects and initiatives. These additional amounts have increased the approved budget for 2023/24 to £25.762m.

6.2 Work on capital projects is being progressed however some delays have been identified due to internal and external factors. On review of the forecasts as at June, spend is estimated to be £24.664m for the year resulting in an underspend of £(1.098)m against the approved budget. **Appendix 10** provides detail of the forecasted expenditure to 31 March 2024 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 2024	Forecast Over / (under) Spend	Main Variances
	£m	£m	£m	
Community Investment Strategy	10.952	10.413	(0.540)	£235k underspend on Town Centre Regeneration to be carried forward to 2024/25 £431k underspend on City Deal Resourcing due to reprioritisation of projects £86k overspend on Dumyat Visitor Hub £55k overspend on Park Primary
Property	4.549	4.391	(0.158)	£102k underspend on Alloa Leisure Bowl Demolition as costs less than expected. £47k underspend on resourcing due to vacant posts
Roads	3.997	3.955	(0.041)	£41k underspend on resourcing due to vacant post

Asset Management Strategy	Budget	Forecast to 31 March 2024	Forecast Over / (under) Spend	Main Variances
	£m	£m	£m	
Land	1.362	1.212	(0.150)	£120k underspend on Kilncraigs stone preservation which has been rephased to Summer 2024. £50k underspend on Renewable Energy Projects £20k overspend on play parks
Fleet	0.733	0.733	(0)	Outturn expected on budget
IT	3.678	3.779	0.101	£102k overspend on new telephony equipment.
Place Based Investment	0.491	0.181	(0.310)	Underspend on grant funding to be carried forward into 2024/25.
Gross Capital Expenditure	25.762	24.664	(1.098)	
Allocation of Capital Funding	(10.563)	(10.563)	-	Funding is allocated to projects as it is spent. Any funding that is not utilised in full will be carried forward to 2024/25 where grant conditions allow or repaid.
Net Capital Programme	15.199	14.101	(1.098)	

6.4 During September, the Director of Partnership and Performance sought approval from the Chief Executive under emergency powers to instruct critical ICT support to a value of £700k. The Chief Executive, in consultation with the S95 Officer, agreed that this would be funded from capital receipts, however if underspends in the capital programme were identified at a later point in the year, preference would be to use these underspends before capital receipts.

7.0 Delivery of 2023/24 Approved Savings

7.1 At its budget meeting in March 2023, Council approved savings of £3.814m for the financial year 2023/24. The table below shows the split of these savings across Directorates and the forecasted achievement of those savings by 31 March 2024.

General Services Revenue Budget 2023/24 - Progress of Approved Savings by Directorate

Directorate	Total Approved Savings £000	Achieved £000	At Risk £000	Unachievable £000
People	2,019	1,819	200	-
Place	1,254	533	545	176
Partnership & Performance	541	264	277	-
Total Approved Savings	3,814	2,616	1,022	176
		68%	27%	5%

7.2 The above table indicates that 68% of savings are likely to be achieved, with 27% forecast to be at risk and 5% unachievable in 2023/24. Detail of individual savings within each directorate is provided in **Appendix 2**.

7.3 A full review of progress on the approved voluntary severance savings is underway and will be reported within the next reported forecast to Committee.

8.0 Housing Revenue Account (HRA)

Revenue

8.1 The HRA forecast as at 30 June 2023 is a surplus of £(3.263)m, which is £(0.555)m less than the budgeted surplus of £(3.818)m. The budget surplus has been reduced by £0.960m in respect of additional Void costs agreed at Council on the 29th June 2023. **Appendix 8** provides a summary of the variances.

Capital

8.2 The HRA Capital Programme for 2023/24 is £17.096m. This is following the addition of £0.530m carry forward of underspend from the 2022/23 Budget and an additional £1.305m of budget for the Westhough new site project, agreed at Council on the 18th May 2023. **Appendix 9** provides the detail for all the projects along with comments on their progress.

8.3 The forecast net expenditure at the year end is £15.596m this is £(1.500m) less than budget.

8.4 The contractor working on the Roof and Render project will not be on site until September. The consequence of this will be an underspend of £(0.750m) of the £1.500m budget.

8.5 The Safe Electrical Systems project will also underspend by £(0.750)m on the £1.500m budget. This is mainly due to testing work required to ensure compliance with SHQS or EESSH which was not undertaken during Covid

and the necessity to undertake it now means that the associated remedial work, which has higher expenditure, will be delayed.

- 8.6 Early indications for the new build development in Clackmannan are that this project may not spend the allocated budget in full this year. As a result, any underspend would be required to be carried forward to 2024/25 to complete the project.

9.0 Conclusions

- 9.1 General Fund Revenue Services are forecasting an underspend of £(0.602)m for the year to 31 March 2024;
- 9.2 The Clackmannanshire element of the H&SCP is forecasting to overspend £3.417m as at 30 June 2023 for the year to 31 March 2024. 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 £(0.555)m to 31 March 2024.
- 9.4 The HRA Capital programme is forecast to underspend by £(1.500)m for the year to 31 March 2024.
- 9.5 The General Fund Capital programme is forecast to underspend by £(1.098)m.
- 9.6 Of the £3.814m approved savings programme, £2.616m (68%) are forecast to be achieved by 31 March 2024.

10.0 Sustainability Implications

- 10.1 There are no direct environmental sustainability implications arising from this report.

11.0 Resource Implications

11.1 Financial Details

- 11.2 The full financial implications of the recommendations are set out in the report. This includes a reference to full life cycle costs where appropriate. Yes



- 11.3 Finance has been consulted and has agreed the financial implications as set out in the report. Yes

11.4 Staffing

- 11.5 There are no direct staffing implications arising from this report.

12.0 Exempt Reports

12.1 Is this report exempt? Yes (please detail the reasons for exemption below) No

13.0 Declarations

The recommendations contained within this report support or implement our Corporate Priorities and Council Policies.

(1) **Our Priorities** (Please double click on the check box)

Clackmannanshire will be attractive to businesses & people and ensure fair opportunities for all

Our families; children and young people will have the best possible start in life

Women and girls will be confident and aspirational, and achieve their full potential

Our communities will be resilient and empowered so that they can thrive and flourish

(2) **Council Policies** (Please detail)

14.0 Equalities Impact

14.1 Have you undertaken the required equalities impact assessment to ensure that no groups are adversely affected by the recommendations?

Yes No

15.0 Legality

15.1 It has been confirmed that in adopting the recommendations contained in this report, the Council is acting within its legal powers. Yes

16.0 Appendices

16.1 Please list any appendices attached to this report. If there are no appendices, please state "none".

Appendix 1 – Draft Council Summary at 30 June 2023

Appendix 2 – Summary Savings by Directorate at 30 June 2023

Appendix 3 – People Variances at June 2023

Appendix 4 – Place Variances at June 2023

Appendix 5 – P&P Variances at June 2023

Appendix 6 – Corporate Variances at June 2023

Appendix 7 – HSCP Variances at June 2023

Appendix 8 – HRA Revenue Variances at June 2023

Appendix 9 – HRA Capital Forecast as at June 2023

Appendix 10 – General Fund Capital Forecast as at June 2023

17.0 Background Papers

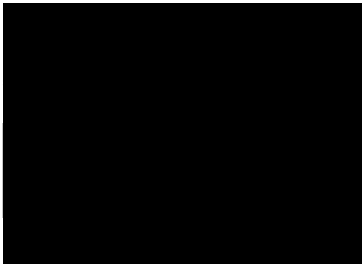
17.1 Have you used other documents to compile your report? (All documents must be kept available by the author for public inspection for four years from the date of meeting at which the report is considered)

Yes (please list the documents below) No

Author(s)

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Elizabeth Hutcheon	Management Accountancy Team Leader	6214

Approved by

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

	<i>Annual Budget 2023/24 £'000</i>	<i>Forecast to March 2024 £'000</i>	<i>Variance Forecast to Budget £'000</i>
Directorate			
People	76,173	76,172	(1)
Place	33,984	33,416	(568)
Partnership & Performance	11,222	11,189	(33)
Transformation	41	41	(0)
Directorate Expenditure	<u>121,420</u>	<u>120,818</u>	<u>(602)</u>
Corporate			
Corporate Centrally Held	505	505	0
Corporate Services	(842)	(842)	0
Misc Services - Non Distributed Costs	1,100	1,100	0
	<u>763</u>	<u>763</u>	<u>0</u>
	<u>122,183</u>	<u>121,581</u>	<u>(602)</u>
less allocated to non general fund	<u>(1,305)</u>	<u>(1,305)</u>	<u>0</u>
	<u>120,878</u>	<u>120,276</u>	<u>(602)</u>
Add Requisitions from Joint Boards			
Central Scotland Valuation Joint Board	462	462	0
Corporate Expenditure	<u>121,340</u>	<u>120,737</u>	<u>(602)</u>
Add/Deduct			
Interest on Revenue Balances	(205)	(205)	0
Loans Fund Contribution	5,792	5,792	0
Contribution to Bad Debt Provision	100	100	0
Total Expenditure	<u>127,027</u>	<u>126,424</u>	<u>(602)</u>
Sources of Funding			
General Revenue Funding/Non-Domestic Rates	(120,728)	(120,728)	(0)
Council Tax	(25,547)	(25,547)	0
Contribution from Reserves	(2,318)	(2,318)	0
Contribution from Uncommitted Reserves	(4,643)	(4,643)	0
Total Funding	<u>(153,236)</u>	<u>(153,236)</u>	<u>(0)</u>
Projected (Surplus)/Shortfall	<u>(26,209)</u>	<u>(26,812)</u>	<u>(602)</u>
Health & Social Care Partnership	<u>26,209</u>	<u>29,626</u>	<u>3,417</u>

Saving Reference	Directorate	Department	Responsible Officer	Description	TechOne code	Cash/ Permanent	2023/24 £	Achieved £	At Risk £	Unachieved £	Total £
P&PMGT1	P&P	Corporate	N Bridle	Hybrid Working - Reduction in Mileage	1079-1498-30104	Cash	15,000	15,000			15,000
P&PMGT8	P&P	Partnership & Transformation	C Jarvie	posts supporting capital plan implementation	1079-1205-30104	Cash	124,200	124,200			124,200
P&PMGT12	P&P	Finance & Revenues	L Sim	Increase in Water Agency Fee	1079-1375-50049	Permanent	40,681	40,681			40,681
P&PMGT13	P&P	All	S Crickmar	Voluntary Severance	Various	Permanent	328,179	51,496	276,683		328,179
PEMGT16	People	Education & Learning	L Sanda	CLD	1079-1278-10005	Permanent	38,133		38,133		38,133
PEMGT02	People	Education & Learning	C Bruce	Review of Devolved School Management	1274-1233-10015	Cash	400,000	400,000			400,000
PEMGT11	People	Education & Learning	L McDonald	Primary Schools Efficiency (Falling Rolls)	1274-1233-10015	Permanent	57,175	57,175			57,175
PEMGT04	People	Education & Learning	C Bruce	Capitalisation of Project Manager for Digital Technology within People for Digital Rollout	1079-1231-10005	Cash	50,155	50,155			50,155
PEMGT05	People	Education & Learning	L McDonald	ELC Centre Support	1274-1233-10015	Cash	10,481	10,481			10,481
PEMGT13	People	Care & Protection	S Robertson	Review of supported accommodation (further saving 23/24)	1079-1577-40019	Cash	63,000		63,000		63,000
PEMGT14	People	Care & Protection	S Robertson	Reduction in external foster places (further saving 2023/24)	1079-1434-40042	Cash	33,000	33,000			33,000
PEMGT01	People	Care & Protection	S Robertson	Reduction in hours, various posts	1079-1431-10005	Permanent	27,600	27,600			27,600
PEMGT12	People	Care & Protection	S Robertson	Youth Justice Mileage	1079-1440-20045	Permanent	3,971	3,971			3,971
PEMGT19	People	Care & Protection	S McDonald	CAB 2nd yr of 2022/23 saving	1080-1441-40015	Permanent	16,500	16,500			16,500

Saving Reference	Directorate	Department	Responsible Officer	Description	TechOne code	Cash/ Permanent	2023/24 £	Achieved £	At Risk £	Unachieved £	Total £
PEORED03	People	Care & Protection	S Robertson	Children Services Redesign	1079-1449-10007 5,376 1079-1006-10005 46,821 1079-1006-10006 10,300 1079-1006-10007 3,622 10791-449-10005 43,675 1079-1449-10006- 9,827	Permanent	119,621	119,621			119,621
PEORED02	People	Care & Protection	S Robertson	Review of Residential Placements	1079-1473-40017	Permanent	98,500		98,500		98,500
PEMGT15	People	Support & Wellbeing	L Sanda	Leisure Bowl management fee	1061-1140-30101	Cash	300,000	300,000			300,000
PEMGT06a&b	People	Strategic Director	L Sanda	External Recharge to Regional Improvement Collaborative	1079-1555-10000 £67,000 1079-1493-50070 £14,640	Cash	81,640	81,640			81,640
PEMGT20	People	All	L Sanda	Voluntary Severance		Permanent	222,620	222,620			222,620
PLMGT13	Place	Property	A Morrison	Change in PAT Testing policy	10-0-1516-20007	Permanent	45,000	45,000			45,000
PLMGT15	Place	Property	A Morrison	Schools PPP management fee	1274-1149-40025	Cash	80,000		80,000		80,000
PLMGT14	Place	Property	A Morrison	Deletion of vacant posts	1045-1517-10005/6/7	Permanent	77,420	77,420			77,420
PLMGT14a	Place	Property	A Morrison	Delay filling maintenance officer post	1045-1517-10094	Cash	14,340	14,340			14,340
PLMGT20	Place	All	P Leonard	Voluntary Severance	1079-1001-10093	Permanent	462,080	204,098	257,982		462,080
PLMGT1	Place	Development	E Fyvie	Trading Standards	1079-1064-40004	Cash	50,000	50,000			50,000
PLMGT2	Place	Development	E Fyvie	GIS	1079-1110-10093	Permanent	39,900	39,900			39,900
PLMGT3a	Place	Development	E Fyvie	Legacy Developer Contributions	1079-1113-10093	Cash	136,000			136,000	136,000
PLMGT10	Place	Housing	T Cain	HRA post reallocation	1079-1359-10005/6/7	Permanent	20,880	20,880			20,880

Saving Reference	Directorate	Department	Responsible Officer	Description	TechOne code	Cash/ Permanent	2023/24 £	Achieved £	At Risk £	Unachieved £	Total £
PLMGT11	Place	Housing	T Cain	Reallocation of operational costs	1079-1357-10005/6/7	Permanent	44,214		44,214		44,214
PLMGT12	Place	Housing	T Cain	Reallocation of strategic housing costs	1079-1357-10005/6/7	Permanent	5,530	5,530			5,530
PLMGT8	Place	Environment	I McDonald	Fleet - Removal of vacant posts	1045-1102-VDE015 - £11,536 1045-1101-VDE128 - £9,667	Permanent	21,000	21,000			21,000
PLMGT18	Place	Environment	I McDonald	Reduction in overtime within Waste service	1045-1106-10008	Permanent	5,000	5,000			5,000

Management Efficiency Savings 2023-24

	Directorate	Department	Responsible Officer	Description		Cash/ Permanent	2022/23 £	Achieved/ Likely to be achieved £	At Risk £	Unachieved £	Total £
PEOPOL1	People	Education & Learning	C Bruce	Review of Early Learning and Childcare provision	1079-1228-30008	Permanent	483,333	483,333			483,333
PEOPOL9	People	Education & Learning	C Bruce	Review of Secondary School Support Services	1274-1233-10015	Permanent	13,015	13,015			13,015
P&PRED01	P&P	Various	Various	Review of Community Access Points	1079-1033-10094	Permanent	18,000	18,000			18,000
P&PPOL3	P&P	HR & Workforce Dev	C Alliston	Reduction in Training Budget	1079-1059-10091	Permanent	15,000	15,000			15,000
PLPOL03	Place	Environment	I McDonald	Increase Charge for Brown Bin Permits	1079-1568-50011	Permanent	75,000	40,000	35,000		75,000
PLPOL10B	Place	Environment	I McDonald	New Charge to Developers for new communal bins	1045-1106-50052	Permanent	3,000		3,000		3,000

Saving Reference	Directorate	Department	Responsible Officer	Description	TechOne code	Cash/ Permanent	2023/24 £	Achieved £	At Risk £	Unachieved £	Total £	
PLPOL04	Place	Environment	I McDonald	Roads Income - Increase Fees and Charges	1079-1095-50035	Permanent	5,000		5,000		5,000	
PLPOL05	Place	Environment	I McDonald	Increase Burial Charges	1045-1099-50037	Permanent	10,000	10,000			10,000	
PLPOL09	Place	Environment	I McDonald	Transition to Net Zero *(see appendix E - Electric Vehicle Charging Policy)	1079-1067-10093	Permanent	160,000		120,000	40,000	160,000	
Policy Savings 2023-24								782,348	579,348	163,000	40,000	782,348

People	2,018,744	1,819,111	199,633	-	2,018,744
Place	1,254,364	533,168	545,196	176,000	1,254,364
P&P	541,060	264,377	276,683	-	541,060
Total	3,814,168	2,616,656	1,021,512	176,000	3,814,168
	-	68.6%	26.8%	4.6%	-

People	Annual Budget 2023/24	Forecast to March 2024	Variance Actual to Budget at March 2024	Narrative
	£'000	£'000	£'000	
Strategic Director	(240)	(156)	84	Restructure historic saving not achieved £0.085m
Support & Wellbeing				
Customer Services	727	635	(92)	Libraries & Customer services: - £(0.092)m underspend due to staffing vacancies and turnover.
Leisure & Sports Development	985	972	(13)	Sports Development: £0.045m overspend - Savings from discontinued programmes (Rugby Development, Multi Sports & Active Start) totalling £(0.021)m, Staff turnover/vacant posts (£0.012m), deficits on Sports Programs (Active communities, Holiday Sports, Sports Classes) totalling £0.059m, Ski-ing £0.019m overspend mainly in relation to one off purchase on matting and ski's.. Leisure: £(0.059)m underspend - staff turnover and vacancies underspend £(0.068)m, Income shortfall £0.012m mainly in halls & Community Centres Internal hires and Suppliers and Services (£0.003m) various minor.
Total Support & Wellbeing	1,712	1,607	(105)	
Education & Learning				
Devolved Schools	34,378	34,106	(272)	Devolved Schools are forecasting an under spend of £(0.272)m this consists of £(0.440)m underspend Primary - staffing turnover and vacant posts £(0.440)m. A Forecast overspend of £0.099m Secondary consists of staffing £(0.041)m, Per Capita £0.140m overspend . ASN is forecasting an overspend of £0.069m - being overspends in staffing £0.036m per capita £0.002m, external placement income shortfall £0.031m. Early Years is forecasting to be on budget variance. Any underspend in Devolved budgets is carried forward at year end as an earmarked reserve is available for use in the next financial year.
Early Years	9,660	9,660	0	Early Years:On budget . Kidzone out of school care £0.018m overspend due to shortfall in income. Mainstream Nursery provision including 1140hrs expansion is currently forecasting an underspend of £(0.018)m being Income surplus £(0.023)m and minor variances totalling £0.005m
ASN Non Devolved	6,221	6,404	183	ASN Non Devolved is forecasting an overspend of £0.183m. Accessibility Strategy £0.026m overspend (demand led), Pupil transport costs are overspent by £0.087m due to increased demand and additional school days this financial year, Travel Escorts £0.042m overspent as demand continues to increase, Other staffing is forecast as £0.022m overspent and other minor variances totalling £0.006m
Primary Non Devolved	1,313	1,242	(71)	Primary Non Devolved is currently forecasting an under spend of £(0.071)m . Within the core Primary Non Devolved areas a £(0.071)m underspend is made up from staff turnover / vacancies £(0.097)m , Teachers Supply £(0.087)m, Bus contracts £(0.021)m , £0.134m non staffing (Parent Pay fees £0.007m, Cleaning £0.030m, Seemis £0.067m, equipment & property works £0.030m).
Secondary Non Devolved	1,896	1,753	(143)	Secondary Non Devolved is reporting an underspend of £(0.143)m. Unachievable Income on Parents contribution to travel as no longer chargeable £0.009m, Gaelic (Pupil Transport) £0.008m, staff turnover (Career break , Vacant post) £(0.072)m, Teachers Supply costs underspend £(0.091)m due to shortage in available supply teachers and various other minor non staffing £0.003m.
Pupil Equity Funding	2,451	2,451	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 spent by July of the following year.
Business Management	749	809	60	Business Management is reporting an overspend of £0.060m, this is mainly within staffing , historic saving Head Of Educ - post re-instated £0.052m and minor others £0.008m.

People	Annual Budget 2023/24	Forecast to March 2024	Variance Actual to Budget at March 2024	Narrative
	<i>£'000</i>	<i>£'000</i>	<i>£'000</i>	
Other Areas	893	923	30	In other areas, School Crossing Patrols Officers (SCPO)(£0.019m), and Youth and Adult Services £0.049m combines to an overspend of £0.030m being staffing vacancies and turnover £(0.019)m in SCPO's, £0.049m staffing overspend in Community Learning & Development (CLD) due to uncertainty around CLD ongoing restructure.

People	Annual Budget 2023/24	Forecast to March 2024	Variance Actual to Budget at March 2024	Narrative
	£'000	£'000	£'000	
Education & Learning Total	57,561	57,348	(213)	
Care & Protection				
Children's Commissioned Services	760	760	0	No variance forecast against budget
Corporate Parenting	6,536	6,821	285	<p>Overspends are:</p> <p>£ 0.272m in Kinship and Residence Orders. There are now around 200 children in Kinship and Residence Order placements. Within the service, Kinship is viewed as a positive solution as it provides stability until the point where it is possible for the child to return to his/her parents. The recent increase in Kinship payments is also a key reason for the reduction in Section 22 payments as service users receiving Section 22 payments have now been formalised into Kinship arrangements.</p> <p>£0.14m in Throughcare / Aftercare (TCAC), principally in payments to Individuals (£0.089m) where the service is statutorily required to make regular support payments to young persons, with 8 young persons currently receiving weekly payments of £80. In addition, 4 young people have received grants of £ 0.002m for leaving the care system. Also within TCAC there is an overspend in payments to other agencies (£0.040m) with regular payments being made to Barnardos (Clacks Future Funding) plus some ongoing support costs for 2 Clacks supported young people resident out with Clacks area.</p> <p>£ 0.06m in Woodside Residential Unit, mainly employee costs</p> <p>£ 0.03m in Employee Costs across with department, with agency staff costs being a contributory factor.</p> <p>£ 0.01m across other budget lines</p> <p>An underspend is expected across Fostering and Adoption of (£ 0.22)m. mainly as a result of under spends on external placements with net reduction of 4 placements since April 2023. The net reduction in external fostering costs is further improved by receipt of income of £ 0.011m under the Home Office's Unaccompanied Young Asylum Seekers scheme.</p>
Fieldwork Children And Families	1,779	1,603	(176)	Overspends are forecast in Pupil and Client Transport costs of £0.028m, primarily as a result of one looked after young person being transported daily from Bankfoot, Perthshire to/from Alva Academy, a round trip of more than 80 miles (estimated monthly cost of £ 0.003) and £0.009m other areas across the department with underspends forecast across Employee Costs £(0.213)m. There are 10 vacancies at various levels across the department, some of which are being temporarily covered by agency staff. It should be noted that a forecast of £ 0.037m has been included for staff involved in the S.C.I.M. programme. This is 5 months costs from November 2023 to March 2024. This is being funded entirely from within existing resources as no extra funding has been provided.
Residential Placements	3,385	3,580	195	Overspends are forecast in £0.173m in placements costs. There are currently 5 (39-week Education only) placements which account for less than 12% of placement costs. 88% of the cost lies with 365-day care placements, of which there are currently 9. The most expensive placement currently costs the Council £0.0076m per week and although there are realistic plans to move the young person concerned to a family environment, e.g. foster placement, in the short term this placement has been costed for full year at current price (all 9 placements cost the Council in excess of £0.004m per week) and £0.022m in "Step Up" placements. There are currently 7 young people in "Step Up" placements, however, it should be noted that the overall position is positively impacted by estimated income of £ £0.070m from the Home Office's Unaccompanied Young Asylum Seekers scheme.

People	Annual Budget 2023/24	Forecast to March 2024	Variance Actual to Budget at March 2024	Narrative
	£'000	£'000	£'000	
Management Support	914	923	9	<p>Overspends are forecast across £0.03m in payments to Stirling for Emergency Duty Team. This is based largely on last year's costs as Q1 costs in 23-24 are on par with last year, however, annual spend pattern is that costs escalate considerably in the later stages of Q3 and Q4 and on this basis a substantial overspend can be forecast, £0.018m loss of income for partnership post which Stirling Council no longer supports financially and £0.014m adjustment required for system replacement costs.</p> <p>Underspends are forecast in £(0.045)m in management employee costs. This relates to 2 long standing part-time admin support posts, which will be removed from budget as part of service redesign and £(0.005)m in employee costs within business support.</p>
Permanence Team	247	142	(105)	An overspend of £0.003m in non employee related costs is forecast with an underspend of £(0.108)m forecast across Employee Costs as a result of social worker vacancies.
Early Interventions	1,645	1,698	53	<p>Overspends are forecasted in payment to other agencies £0.094m (This is payments to 3 main suppliers, PLUS, IKL and Play Alloa for provision of support/service to 21 young people), £0.024m in Children with Disabilites across "core" spend, such as Homecare, Self Directed Support and payments to HNS. This is Net of income recovered from NHS for 7 complex care cases, £0.025m as a result of loss of income from Stirling Council relating to the post of Child Protection Co-ordinator and £0.010m in Purchase of equipment within CWD, based on relatively high spend in the early months of the year</p> <p>Underspends are forecasted in £(0.083)m Employee Costs across the whole department, - £(0.010)m new income from support of university student placements by practice educators, £(0.007)m in other costs across the service</p>
Criminal Justice Service	1,569	1,541	(28)	<p>Overspends are forecasted in £0.019m in S27 Employee Costs as a result of back pay and holiday pay made to a leaver and £0.013m in MAPPA Employee Costs as a result of payments being made to Area Chairperson, , for which there is no budget.</p> <p>Underspends are forecasted in S27 non-staff costs, £(0.022)m, primarily in payment to Council for support and management service, £(0.007)m in MAPPA non staff costs and £(0.031)m income from Glenochil, based on receiving 5% Management fee on forecasted payroll costs of £0.592m</p>
Community Justice	305	305	0	No variance anticipated at this stage
Covid Funding	0	0	0	
Total Care & Protection	17,140	17,373	233	
Directorate Total	76,173	76,172	(1)	

Place	Annual Budget 2023/24	Forecast to March 2024	Variance Forecast to Budget at March 2024	Narrative
	£'000	£'000	£'000	
Strategic Director	(238)	(7)	231	£0.231m overspend - This relates to impact of re-profiling 23/24 VS saving
Development	1,753	1,742	(11)	Development £(0.011)m underspend - due to reduction in staff travel mileage as below: Planning and Building standards: £(0.003)m underspend Economic Development: £(0.006)m underspend Environmental Health - £(0.002)m underspend
Environment	9,590	9,591	1	Fleet: £(0.066)m underspend - £(0.036)m underspend in tyres due to less wear and tear and £(0.030)m due to increased income due to avoidable repairs being recharged to Services, HRA and Criminal Justice. Land: £0.027m overspend - relating to overtime, budget saving was taken in 18/19 saving to remove overtime in Streetcare but costs are still incurred. Roads: £(0.086)m underspend due to staffing vacancies. Waste: £0.126m overspend - £0.225m overspend for landfill based on tonnages; £0.121m overspend for Polmaise transfer loading station running costs and green waste handling; £0.040m unachievable waste restructure saving, a compensatory saving has been identified for 24/25 and £0.006m overspend on essential equipment. These are offset by the following underspends - £(0.214)m increase income from property contracts (HRA); £(0.038)m increased income from cardboard recycling and £(0.014)m underspend in composting as a result of reduction of contract renewal value secured in conjunction with Stirling Council.
Housing	175	(154)	(329)	Senior Manager: Underspend £(0.026)m staffing costs. Homelessness: This service is forecasting to underspend by £(0.313)m. The main reason for this is increased Housing Benefit income offset by increased B&B costs and furniture purchase. Strategic Housing: There is a small forecast overspend of £0.011m.
Property	22,705	22,244	(461)	Catering: £0.059m overspend - Due to lower income as a result of decline in uptake of school meals. Although, the volume of food purchased is decreasing, food prices are rising. Building Operations: £(0.567)m underspend - £(0.184)m relates to LLP budget for Kilncraigs not required; £(0.342)m underspend on repairs and maintenance due to resourcing issues of both contractors and staff, £(0.041)m underspend in property administration as reduced numbers of staffing which impact on the ability to fully deliver the maintenance programme. Facilities: £0.048m overspend - Due to janitorial overtime to cover sickness and vacancies.
Directorate Total	33,984	33,416	(568)	

Partnership & Performance Directorate
Variances as at 30 June 2023

Appendix 5

Partnership & Performance	Annual Budget 2023/24	Forecast to March 2024	Variance Forecast to Budget at June 2023	Narrative
	£'000	£'000	£'000	
Strategic Director - P&P	(234)	(234)	0	Strategic Director : Forecast costs £0.141m & VS Savings £(0.375)m in line with budget.
				Finance : Underspend £(0.020)m - underspend on Staffing costs due to vacancies £(0.072)m and income from Procurement Rebates £(0.015)m, partially offset by Professional Fees for Technology One support £0.038m, Recruitment fee £0.008m and Legal Fees £0.018 for Procurement/Contract advice. Revenues : Underspend £(0.007)m - £(0.138)m underspend on staffing due to vacancies, additional income of £(0.067)m, partially offset by an overspend in rent allowances/rent rebates of £0.194m and other small overspends £0.004m. SWF : Overspend £0.050m - due to Professional fees for external staffing provision of £0.161mpartially offset by staffing vacancies £(0.111)m.
Finance & Revenues	4,378	4,401	23	
HR & Workforce Development	1,815	1,791	(24)	HR & Payroll : Underspend £(0.024) - underspend on staff costs due to vacancies £(0.044)m and Postages £(0.003)m, partially offset by Computer Software Purchases £0.015m for annual Licence and Payments to Contractors £0.006m for the Wellbeing project and Legal fees £0.002m for settlement costs.
Legal & Governance	1,591	1,592	1	Elections : Forecast in line with budget Legal & Democracy : Overspend £0.001m - small underspend due to Performing Rights costs compared with budget. Registrars : Forecast in line with budget
Partnership & Transformation	3,672	3,639	(33)	IT : Underspend £(0.057)m - underspend on staff costs due to vacancies £(0.057)m. Strategy & Performance : Overspend £0.024m - overspend on agency costs £0.030m providing services for the Contact Centre and subscriptions £0.008m for Citizens Advice annual subscription, partially offset by underspend on staff costs £(0.014)m due to vacancies.
Directorate Total	11,222	11,189	(33)	

**Corporate Budgets & Sources of Funding
Variances as at 30 June 2023**

Appendix 6

Corporate	Annual Budget 2023/24	Forecast to March 2024	Variance Actual to Budget at March 2024	Narrative
	£'000	£'000	£'000	
Corporate Services & Centrally Held	(338)	(338)	0	Grant payments & corporate savings centrally held achieved within services - family friendly, turnover and mileage. Achievement monitored throughout year.
Misc Services - Non Distributed Costs	1,100	1,100	0	
Central Support	(1,305)	(1,305)	0	
Central Scotland Valuation Joint Board	462	462	0	
Interest on Revenue Balances	(205)	(205)	0	
Loans Fund Contribution	5,792	5,792	0	
Contribution to Bad Debt Provision	100	100	0	
Total expenditure	5,606	5,606	0	
Sources of Funding	(153,236)	(153,236)	0	
Total	(147,630)	(147,630)	0	

	Annual Budget 2023/24	Forecast to March 2024	Variance Forecast to Budget at June 2023	Narrative
Employees				
Employee Expenditure	10,218	9,490	(728)	Budget provided for a 2% pay award compared to an initial offer of 5%, we are awaiting an outcome. Forecast provides for the additional unbudgeted 3%. Underspends across Disability Day Care £(0.279)m and Assessment and Care Management £(0.543)m, and Rapid £(0.205), offset by overspends across Residential Care and Respite £0.300m
Employees Total	10,218	9,490	(728)	
Long Term Care				
Nursing Homes	9,968	11,353	1,385	CCIS records 239 places compared to 228 at the start of the year, resulting in cost growth of approx. £0.400m. In addition the average weekly cost has grown, representing an additional cost pressure of £0.600m.
Residential Homes	3,244	3,216	(28)	CCIS records show 50 places compared to 46 at the start of the year. The additional 4 places amount to a cost pressures of approx. £0.250m. Although this is almost on budget it shows that a small movement in placements can have a significant impact on costs.
Long Term Care Total	13,212	14,569	1,357	
Community Based Care				
Care at Home	12,342	14,907	2,565	CCIS commitments show 15,500 hours per week compared to 14,900 at the start of the year, representing cost growth of £0.300m. In addition the average hourly rate has increased by £1.20/hour amounting to a cost pressure of approximately £0.900m.
Day Care	307	291	(16)	
Direct Payments	1,326	1,651	325	Currently 80 service users receive a direct payment. The overspend comes as a result of increasing demand, particularly within Learning Disability where numbers have increased by 3 and the overall projection has grown by £0.262m, this again highlights the volatility in the cost pressure.
Housing Aids and Adaptations	159	159	0	
Housing with Care	75	73	(2)	
Respite	233	273	40	Forecasts based on current known commitments but subject to increase as the year progresses.
Community Based Care Total	14,442	17,354	2,912	
Misc. Third Party Payments				
Voluntary Organisations	366	366	0	
Misc. Third Party Payments	348	359	11	
Misc. Third Party Payments Total	714	725	11	
Supplies and Services				
Premises Expenditure	41	83	42	Increasing expenditure cleaning materials following introduction of Covid measures.
Supplies and Services	403	414	11	
Transport Expenditure	48	53	5	
Supplies and Services Total	493	551	58	
Income				
Income	(5,097)	(5,290)	(193)	Income forecast to exceed budget as a result of increasing demand and uplifting of client contributions. This partially offsets additional costs shown within the relevant spend above.
Resource Transfer (Health)	(7,773)	(7,773)	0	
Income Total	(12,870)	(13,063)	(193)	
Total	26,209	29,626	3,417	

<i>Housing Revenue Account</i>	<i>Annual Budget 2023/24</i>	<i>Forecast to March 2024</i>	<i>Variance Forecast to Budget at June</i>	<i>Narrative</i>
	<i>£'000</i>	<i>£'000</i>	<i>£'000</i>	
Employee expenditure	9,459	9,194	(265)	The Forecast underspend on staffing costs is £(0.265)m. The continued support to the General Fund by Property staff accounts for £(0.200)m of the underspend. Current vacancies within Housing in the Tenancy and Options teams are resulting in a forecast underspend of £(0.169)m. These underpends are being offset by a forecast overspend of overtime within the property trades. £(0.135)m. It is expected that the demand for this will fall during the remainder of the year. Other small underspends £(0.031)m.
Premises expenditure	1,652	1,724	72	A forecast overspend of £0.049m for Void Rent loss. The appointment of an external contractor to assist with the refurbishment of the Voids is expected to reduce this during the year. There are overspends forecast in both Rates and Council Tax of £0.023m.
Transport expenditure	420	432	12	Small increase in costs of running fleet. A review of the number of vehicles required is ongoing.
Supplies and Services	4,029	4,573	544	An overspend of £0.530m is forecast on payments to sub contractors. This has been forecast on the expenditure through the ledger to date and last years actual expenditure. There is still work ongoing within the Service to assess the impact of this spend on any income due to be recharged from other Services. Overspend of £0.014m forecast in computer software maintenance as contracts increased by RPI in line with inflation.
Third Party Payments	1,867	2,022	155	The forecast overspend is in relation to charges made from Environment services for waste disposal. The Service is negotiations to establish that the correct charges are being applied to the HRA in respect of the costs being borne at Forthbank and for disposing of the waste.
Support Services	1,204	1,204	0	
Capital financing costs	1,681	1,681	0	
Total Gross Expenditure	20,312	20,830	518	
Income	(24,130)	(24,093)	37	In line with last year there will be reduced income from rechargeable works being invoiced and factoring fees.
Total Net Expenditure	(3,818)	(3,263)	555	

**Housing Capital Programme 2023-24
Period to June 2023**

	Project Code	Revised 23/24 Budget	Net Expenditure to 30/06/23	Forecast as at 30/06/23	Forecast to Budget Variance	Comment	Proposed Carry Forward to 2024/25
SCOTTISH HOUSING QUALITY STANDARD							
TACKLING SERIOUS DISREPAIR PRIMARY BUILDING ELEMENTS							
Structural Works							
Structural Upgrades	10192	180,000	36,419	180,000	0		
Asbestos Testing for Council Houses	10071	20,000	6,805	20,000	0		
Asbestos Removal Works for Council Houses	10072	50,000	12,092	50,000	0		
Structural Works		250,000	55,316	250,000	0		
SECONDARY BUILDING ELEMENTS							
Damp/Rot							
Damp & Rot Works	10195	120,000	39,851	120,000	0		
Damp/Rot		120,000	39,851	120,000	0		
Roofs / Rainwater / External Walls							
Roof & Render Upgrading Works	10273	1,500,000	0	750,000	(750,000)	Marchside Court first. Contractor on site September.	
Roofs / Rainwater / External Walls		1,500,000	0	750,000	(750,000)		
Windows & Doors							
Window Replacement	10247	2,000,000	710,943	2,000,000	0		
External Door Replacement	10274	50,000	0	50,000	0		
Windows		2,050,000	710,943	2,050,000	0		
		3,670,000	750,793	2,920,000	(750,000)		
ENERGY EFFICIENCY							
Central Heating - Design and Installation	10263	650,000	93,869	650,000	0		
Renewable Central Heating Systems	10232	60,000	0	60,000	0	Contractor looking at pilots	
Energy Performance Certificates Programme	10233	50,000	0	50,000	0		
Internal Wall Insulation	10249	50,000	0	50,000	0	Contractor looking at pilots	
Full/Efficient Central Heating		810,000	93,869	810,000	0		
MODERN FACILITIES & SERVICES							

	Project Code	Revised 23/24 Budget	Net Expenditure to 30/06/23	Forecast as at 30/06/23	Forecast to Budget Variance	Comment	Proposed Carry Forward to 2024/25
Kitchen Renewal							
Kitchen Replacement	10158	1,250,000	103,902	1,250,000	0		
Kitchen Renewal		1,250,000	103,902	1,250,000	0		
Bathrooms							
Bathroom Replacements	10141	50,000	0	50,000	0		
Bathrooms		50,000	0	50,000	0		
		1,300,000	103,902	1,300,000	0		
HEALTHY, SAFE & SECURE							
Safe Electrical systems	10265	1,500,000	116,110	750,000	(750,000)	Working on testing programme delayed during covid. No remedials being undertaken this year.	
Safe Electrical Systems		1,500,000	116,110	750,000	(750,000)		
External Works : Fencing, Gates, Paths	10090	325,000	15,460	325,000	0		
Secure Door Entry Upgrade	10160	200,000	84,771	200,000	0		
CCTV Security	10250	100,000	0	100,000	0		
Communal Areas (Environmentals)		625,000	100,231	625,000	0		
		2,125,000	216,341	1,375,000	(750,000)		
NON-SHS ELEMENTS							
PARTICULAR NEEDS HOUSING (CITC)							
Conversions & Upgradings							
Conversions & Upgradings	10092	70,000	0	70,000	0		
Conversions & Upgradings		70,000	0	70,000	0		
Disabled Adaptations							
Aids & Adaptations	10161	500,000	92,936	500,000	0		
Disabled Adaptations		500,000	92,936	500,000	0		
Environmental Improvements							
HRA Roads & Footpaths Improvements	10099	100,000	0	100,000	0		
Tenant Community Improvement Fund	10100	200,000	0	200,000	0		
Environmental Improvements		300,000	0	300,000	0		
		870,000	92,936	870,000	0		
Council New Build Housing							

	Project Code	Revised 23/24 Budget	Net Expenditure to 30/06/23	Forecast as at 30/06/23	Forecast to Budget Variance	Comment	Proposed Carry Forward to 2024/25
Off The Shelf Purchase	10105	2,677,000	1,467,418	2,677,000	0	Contractor in place for refurbishment works. Income received.	
Westthaugh Travelling Site - Alva	10186	2,974,000	8,313	2,974,000	0		
Lochies Road Clackmannan	10248	1,385,000	0	1,385,000	0	Probable delay with Contractor. Budget still required for future.	
Council New Build Housing		7,036,000	1,475,731	7,036,000	0		
		7,036,000	1,475,731	7,036,000	0		
OTHER							
Other Costs / HBMS							
Construction Design Management	10143	20,000	28,831	20,000	0	Procurement at early stages.	
Computer Equipment - New (HBMS)	10111	744,000	0	744,000	0		
Lock Up Strategy	10185	100,000	702	100,000	0		
IT Infrastructure - Clacks IT	10188	21,000	14,131	21,000	0		
Demolitions	10200	150,000	0	150,000	0	Still early stages.	
Other Costs / HBMS		1,035,000	43,664	1,035,000	0		
TOTAL CAPITAL EXPENDITURE		17,096,000	2,832,551	15,596,000	(1,500,000)		

Projects Outturn

to 30 June 2023

Expenditure as at 11th Sept 2023

Project ID	Mana	Project Manager	Project ID Description	Amended Budget	Expenditure As at 11th Sept 2023	Projected Out-turn	Projected (Under)/ Overspend
				£	£	£	£
Community Investment Strategy							
NEW		PLEONARD	SG EES ABS Grant 23/24	793,243		793,243	0
NEW		PLEONARD	UK GOV Shared Prosperity Fund UKPF	60,000		60,000	0
10272		N HERKES/MBOYLE	Free School Meals Equipment	1,038,000	0	1,038,000	0
10304		MBOYLE	ISACS Sunnyside Primary	40,000		40,000	0
10305		MBOYLE	ISACS Lochies School	25,000		25,000	0
10183		GSTUART	Forthbank Recycling Centre Improvements	0	0	-	0
10174		AMACKIE	Fitness Suite Replacement	12,000	0	12,000	0
10006	A3	PLEONARD	Park Primary School - School Development	0	54,848	54,848	54,848
10017	A18	AMORRISON2	School Estate - Tullibody South Campus	10,000	0	10,000	0
10042	A43	CJARVIE	Community Investment Grants	0	-5,000	-	0
10140		IMCDONALD	Village and Small Town - Alva	0	13,269	13,269	13,269
10149	A57	PLEONARD	Clackmannan Regeneration	2,525,233	254,519	2,525,233	0
10164	A60	CJARVIE	Clackmannan CAP	93,000	0	93,000	0
10029	A31	AMANZIE	Street Lighting Improvements - Tillicoultry & Alva	0	0	-	0
10032	A33	PLEONARD	Alva Community Campus/Locality Hub/Primary School	0	0	-	0
10085		IMCDONALD	Dumyat Visitor Hub	0	86,416	86,416	86,416
10014	A15	AMORRISON2	Craigbank Primary School Refurbishment	0	0	-	0
10015		SCULLEN	Safer Routes to School	74,484	0	73,894	-590
10024	A25	PLEONARD	Clackmannan Primary School Refurbishment/Locality H	0	0	-	0
10043	A44	PLEONARD	Lochies Primary School - School Development	0	0	-	0
10125	A61	PLEONARD	Banchory Primary School - School Development	16,000	0	16,000	0
10168		AMANZIE	Forthbank Road Operational Facilities	20,000	0	20,000	0
10209		PLEONARD	City Deal RPMO	100,000	-87,532	100,000	0
10213		PLEONARD	Innovation Hub Delivery	400,000	0	400,000	0
10283		PLEONARD	City Region Deal	61,000	0	61,000	0
10296		PLEONARD	Transformation Zones - Resourcing	28,000	0	-	-28,000
10191		EFYVIE	Town Centre Regeneration Fund	285,332	0	50,000	-235,332
10290		PLEONARD	City Region Deal - Resourcing	469,000	0	38,022	-430,978
10251		RSTEWART	Wellbeing Hub - Permanant	3,300,000	32,413	3,300,000	0

Project ID	Mana	Project Manager	Project ID Description	Amended Budget	Expenditure As at 11th Sept 2023	Projected Out-turn	Projected (Under)/Overspend
				£	£	£	£
10281		PLEONARD	Lochies School - New Build	1,195,000	0	1,195,000	0
10254		SCRICKMAR	Capital Program Legal Resource	94,576	0	94,576	0
10292		PLEONARD	Wellbeing Hub & Lochies - Resourcing	313,000	0	313,000	0
				10,952,868	348,932	10,412,501	-540,367
Fleet Asset Management Strategy							
10062	E1	kphilliben	Vehicle Replacement	732,664	295,851	732,664	0
				732,664	295,851	732,664	0
IT Asset Management Strategy							
10041	A42	JALLAN	Schools ICT Replacement - All Primaries	164,794	17,759	164,794	0
10031	A32	JALLAN	Schools ICT Replacement - Alva Academy	42,000	30,780	42,000	0
10011	A12	JALLAN	Schools ICT Replacement - Lornshell	42,000	6,160	42,000	0
10000	A1	JALLAN	Schools ICT Replacement - Alloa	41,000	19,332	41,000	0
10230		JALLAN	ICT Replacement (Secondary Schools)	0	1,896	-	0
10064	F1	JALLAN	IT Infrastructure	184,953	9,841	184,953	0
10187		JALLAN	Digital Infrastructure	604,152	342,872	604,152	0
10202		JALLAN	Digital Learning Strategy	250,000	195,293	250,000	0
10210		JALLAN	Homeworking	100,000	28,600	100,000	0
10255		ABONNER	Digital Transformation - Work Smarter	1,051,409	161,895	1,051,409	0
10256		CJARVIE	IT Resourcing - Corporate	124,000	0	124,000	0
10257		CJARVIE	IT Resourcing - Digital Rollout	50,000	0	50,000	0
10282		CJARVIE	Social Care System MVP	80,000	0	80,000	0
10285		CJARVIE	Digital Transformation - Future Ways of Working	0	0	-	0
10294		CJARVIE	Working Smarter (IOT, RPA) - Resourcing	279,000	28,300	279,000	0
10295		CJARVIE	Future Ways of Working - Resourcing	94,000	0	94,000	0
10067	F4	JALLAN	Digital Transformation	0	0	-	0
10207		JALLAN	Digital Foundations : M365	0	-14,240	-	0
10225		JALLAN	Upgraded Telephony System	0	101,395	101,395	101,395
10231		AMORRISON2	Building Energy Management System	39,882	0	39,882	0
10065	F2	lbarker	Social services adaptations	68,000	0	68,000	0
10253		lbarker	Tech Analogue to Digital Trans	462,413	81,096	462,413	0
				3,677,603	1,010,980	3,778,998	101,395
Land Asset Management Strategy							
10245		PLEONARD	West End Park Improvements	18,004	37,937	37,937	19,933

Project ID	Mana	Project Manager	Project ID Description	Amended Budget	Expenditure As at 11th Sept 2023	Projected Out-turn	Projected (Under)/Overspend
				£	£	£	£
10284		IMCDONALD	National play park and open space improvements	93,000	0	93,000	0
10005		IMCDONALD	Park, Play Area & Open Space Improvements - Alloa	25,000	1,255	25,000	0
10061	D1	GSTUART	Wheeled Bins	30,000	25,857	30,000	0
10278		GSTUART	Wheeled Grey Bins (RIF80)	583,890	322,615	583,890	0
10289		GSTUART	Polmaise Waste Transfer Station	77,000	0	77,000	0
10258		PLEONARD	Kilncraigs - Stone Preservation	120,000	0	-	-120,000
10096		EFYVIE	Gartmorn Dam Country Park	35,000	0	35,000	0
10279		SGRAHAM	Clackmannan Tolbooth	280,000	0	280,000	0
10086		EFYVIE	Renewable Energy Projects	100,000	0	50,000	-50,000
				1,361,894	387,664	1,211,827	-150,067
Place Based Investment Fund							
10299		EFYVIE	Wimpy Park Play Facilities	0	0	-	0
10300		EFYVIE	Tullibody Civic Centre - Outdoor Playing Surface	54,250	53,646	54,250	0
10301		EFYVIE	Hawkhill Community Centre - Outdoor Playing Surface	47,250	0	47,250	0
10302		EFYVIE	New Cycle Facilities	79,900		79,900	0
NEW		EFYVIE	Place Based Investment Programme 2023/24	310,000		-	-310,000
				491,400	53,646	181,400	-310,000
Property Asset Management Strategy							
10226		AMORRISON2	Wellbeing Hub - Demolition of ALB	352,447	123,252	250,000	-102,447
10268		EFYVIE	Nature Restoration Fund	195,000	13,940	195,000	0
10303		LHUNTER	Vacant & Derelict Land IP	500,000		500,000	0
10176		SCULLEN	Electric Vehicle Charge Points	0	-7,906	-	0
10208		AMORRISON2	Bowmar Community Hub	9,000	0	-	-9,000
10214		GWRIGHT	Kilncraigs - Roof	900,000	11,341	900,000	0
10045	B1	AMORRISON2	Statutory Compliance DDA Schools	14,000	10,400	14,000	0
10046	B2	AMORRISON2	Compliance - Asbestos Removal (Schools)	8,000	6,315	8,000	0
10221		AMORRISON2	Cemetery Walls Upgrade	675,445	15,050	675,445	0
10224		AMORRISON2	Learning Estate Cleaning Equipment	10,000	0	10,000	0
10259		PLEONARD	Strategic Estates Enhancements	315,000	0	315,000	0
10286		IMCDONALD	Alva Primary School Bridge	35,000	0	35,000	0
10287		CHARGROVE	Land Welfare Facilities - Replacement	46,000	0	46,000	0
10288		LSANDA	Local Care Provision (Woodside)	16,000	0	16,000	0
10293		AMORRISON2	Property - Resourcing	37,000	0	9,353	-27,647
10297		EFYVIE	Climate Change - Resourcing	19,000	0	-	-19,000
10298		PLEONARD	Capital Programme Support - Resourcing	380,000	0	380,000	0

Project ID	Mana	Project Manager	Project ID Description	Amended Budget	Expenditure As at 11th Sept 2023	Projected Out-turn	Projected (Under)/Overspend
				£	£	£	£
10220		AMORRISON2	Clackmannan Town Hall Roof and Wall Upgrade	228,256	63,076	228,256	0
10260		AMORRISON2	Learning Estates - Option Appraisals	365,000	0	365,000	0
10261		AMORRISON2	Learning Estates - Contingencies	444,000	0	444,000	0
				4,549,148	235,467	4,391,054	-158,094
Roads Asset Management Strategy							
10051	C4	GMAACLACHLAN	Carriageways - Roads	1,800,000	945,504	1,800,000	0
10054	C7	SCULLEN	Bridge Improvements	75,000	0	75,000	0
10056	C9	GMAACLACHLAN	Lighting Replacement	160,000	17,262	160,000	0
10291		IMCDONALD	Roads & Fleet - Resourcing	56,000	0	14,029	-41,971
10055	C8	SCULLEN	Road Safety	0	729	729	729
10172		SCULLEN	Parking Management Scheme	0	0	-	0
10222		SCULLEN	Active Travel Route - Alloa-Alva-Menstrie	1,600,000	0	1,600,000	0
10280		SCULLEN	Carriageways-Transportation	0		-	0
NEW		SCULLEN	SG Road Safety Improvement Fund	75,978		75,978	0
10049	C2	SCULLEN	Flood Prevention	129,650	0	129,650	0
10050	C3	SCULLEN	Cycle Routes	100,000	89,682	100,000	0
				3,996,628	1,053,177	3,955,386	-41,242
Total Capital Programme				25,762,205	3,385,718	24,663,830	-1,098,375

			INCOME	Amended Budget
			General Capital Grant	-4,453,000
			National Playparks and open space improvements (indicative figures)	-93,000
			City Deal Grant (100% spend)	-61,000
			Free School Meals infrastructure	-754,000
			Developer contributions - Learning Estate Development Driven - route map v4	-295,000
			Clackmannan regeneration	-568,000
			Sustran grant - active travel route - Menstrie to Alva	-1,400,000

Project ID	Mana	Project Manager	Project ID Description	Amended Budget	Expenditure As at 11th Sept 2023	Projected Out-turn	Projected (Under)/Overspend
				£	£	£	£
10015			Cycle routes	-100,000			
10268			SG Nature Restoration Fund	-195,000			
			Cycling Scotland	-74,484			
10278			Zero Waste Scotland	-583,890			
new			SG EES ABS Grant 23/24	-793,243			
new			UK GOV Shared Prosperity Fund UKPF	-60,000			
10303			Vacant & Derelict Land IP	-500,000			
new			Place based Invest Prog 23/24	-310,000			
10300			PBIF Tullibody	-54,250			
10301			PBIF Hawkhill	-47,250			
10299			PBIF Wimpy park	0			
10302			PBIF New Cycle Facilities	-79,900			
10304			ISACS Sunnyside Primary	-40,000			
10305			ISACS Lochies School	-25,000			
new			SG Road Safety Improvement Fund	-75,978			
				0			
				0			
Gross Total Income Anticipated				-10,562,995			