
Report to: Audit & Scrutiny Committee

Date of Meeting: 14 December 2023

Subject: Council Financial Performance 2023/24 as at September 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 September 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 overspend of £0.014m for the year to 31 March 2024;
- 2.1.2 the use of £1.8m COVID earmarked reserve in 2023/24 to support ongoing costs of COVID recovery
- 2.1.3 the Clackmannanshire element of the Health and Social Care Partnership (H&SCP) forecasted overspend of £3.835m as at September 2023, for the year to 31 March 2024;
- 2.1.4 the HRA revenue forecasted deficit of £0.517m less than the budgeted surplus for the year to 31 March 2024;
- 2.1.5 the HRA Capital programme forecasted underspend of £(4.444)m, of which £4.104m is proposed to be carried forward;
- 2.1.6 the General Fund Capital Programme forecasted underspend of £(8.232)m, and proposed carryforward of £6.813m

2.1.7 progress to date in delivering the £3.814m approved savings programme, currently forecast to achieve £2.423m, 64%, 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 September 2023 the General Fund is forecasting an overspend for the year of £0.014m. This includes the devolved schools underspend of £(0.378)m which is carried forward into 2024/25 in line with the academic year.

4.2 **Appendix 1** provides the breakdown by each Directorate and centrally held Corporate Service areas along with the position for Partnerships and Sources of Funding.

4.3 The Council Summary at **Appendix 1** shows the under and overspend positions for each of the Directorates and Corporate Areas. The overall net overspend is made up as follows: People Directorate - £(0.041)m underspend, Place Directorate - £(0.112)m underspend, Partnership & Performance Directorate - £0.226m overspend and Transformation Directorate - £(0.019)m underspend.. Corporate Services are forecasting an underspend of £(0.035)m, which includes centrally held savings achieved within the individual services.

4.4 The forecast overspend of £0.014m is an adverse movement of £0.616m from the forecast underspend as at June, reported to the Audit & Scrutiny Committee at its meeting in October.

4.5 This movement is mainly within Place £0.456m, mainly due to an increased use of B&B accommodation £0.150m, increased utility costs £0.465m and £0.255m increase in building repairs and maintenance partially offset by additional income of £(0.330)m due to the introduction of grey bins.

4.6 **Appendices 3 to 6** provide details of individual Directorate financial performance including movement from previous outturn.

4.7 As part of the Councils earmarked reserves reported as at 31 March 2023, Covid Recovery Funds of £1.455m were held. These funds are discretionary with the purpose of funding activity related to the recovery from the COVID pandemic. Whilst most ongoing costs incurred due to COVID have been embedded into recurring costs, there are a number of areas of work that were delayed or postponed due to prioritising support for individuals and businesses during this time.

4.8 From review of the financial outturn, areas of spend linked to COVID have been identified and allocation of these funds in 2023/24 has been agreed by Chief Executive, the Directors and the Chief Finance Officer amounting to £1.184m. The remaining funds of £0.271m will be allocated if further spend is identified. **Appendix 11** shows how this funding has been allocated.

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 £3.835m based on financial information as at September 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 November 2023 indicated a projected overspend across the Partnership of £7.107m at the end of September 2023 subject to NHS Forth valley meeting financial pressures in relation to the set aside budget. As a consequence of the projected overspend a financial recovery plan has been developed and presented to the Integrated Joint Board (IJB) for consideration in line with the integration scheme.

5.3 It is essential that this recovery plan is 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.

5.4 Alongside the recovery actions there requires to be robust scrutiny over the financial projections to ensure these are accurate. This will also measure any reductions in spend as a result of the action plan and identify if any further recovery action is required.

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 £2.982m 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 £25.930m.

6.2 Work on capital projects is being progressed however delays are still being incurred due to internal and external factors. On review of the forecasts as at September, spend is estimated to be £17.698m for the year resulting in an underspend of £(8.232)m against the approved budget. It is estimated that as a result of delays and reprioritisation, the proposed carry forward to 2024/25 will be £6.813m. **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	10.979	5.951	(5.028)	<p>£1.013m underspend on Free School Meals Equipment (removal of grant funding), £0.180m to be carried forward to 2024/25</p> <p>£1.087m underspend on Clackmannan Regeneration to be carried forward to 2024/25</p> <p>£1.902m underspend on Wellbeing Hub and resourcing to be carried forward to 2024/25</p> <p>£0.403m underspend on City Deal Resourcing due to reprioritisation of projects</p> <p>£0.370m underspend on Innovation Hub delivery to be carried forward to 2024/25</p> <p>£0.260m underspend on Town Centre Regeneration to be carried forward to 2024/25</p> <p>£0.086m overspend on Dumyat Visitor Hub</p> <p>£0.093m underspend on Clackmannan CAP to be carried forward to 2024/25</p> <p>£0.055m overspend on Park Primary</p>
Property	4.549	2.483	(2.066)	<p>£0.136m underspend on Alloa Leisure Bowl Demolition as costs less than expected.</p> <p>£0.270m underspend on resourcing due to vacant posts, £0.040m to be carried forward to 2024/25</p> <p>£0.625m underspend Cemetery Walls Upgrade to be carried forward to 2024/25</p> <p>£0.639m underspend on Learning Estate Option appraisals and contingency to be carried forward to 2024/25</p>
Roads	4.118	4.039	(0.079)	<p>£0.043m underspend on Flood Prevention, £0.030m to be carried forward to 2024/25</p> <p>£0.035m underspend on Community Bus Fund to be carried forward to 2024/25</p>
Land	1.382	0.940	(0.442)	<p>£0.077m underspend on Polmaise Waste Transfer Station to be carried forward to 2024/25</p>

				<p>£0.035m underspend on Gartmorn Dam Country Park to be carried forward to 2024/25</p> <p>£0.280m underspend on Clackmannan Tolbooth to be carried forward to 2024/25</p> <p>£0.050m underspend on Renewable Energy Projects not required in 2023/24.</p>
Fleet	0.733	0.733	0	Outturn expected on budget
IT	3.678	3.371	(0.307)	<p>£0.661m overspend on IT Infrastructure due to urgent works on Improving ICT Security to be offset through Capital receipts or in year underspend as previously approved.</p> <p>£0.772m underspend on Digital Transformation of which £0.442m to be carried forward to 2024/25</p> <p>£0.128m overspend on new telephony equipment.</p> <p>£0.150m underspend on Analogue to Digital to be carried forward to 2024/25.</p>
Place Based Investment	0.491	0.181	(0.310)	Underspend on grant funding to be carried forward into 2024/25.
Gross Capital Expenditure	25.930	17.698	(8.232)	
Allocation of Capital Funding	(10.731)	(10.731)	-	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	6.967	(8.232)	

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	Achieved	At Risk	Unachievable
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	£000	£000	£000	£000
People	2,019	1,533	486	-
Place	1,254	659	388	208
Partnership & Performance	541	232	309	-
Total Approved Savings	3,814	2,424	1,183	208
		64%	31%	5%

7.2 The above table indicates that 64% of savings are likely to be achieved, with 31% forecast to be at risk and 5% unachievable in 2023/24. Detail of individual savings within each directorate is provided in **Appendix 2**.

8.0 Housing Revenue Account (HRA)

Revenue

8.1 The HRA forecasted surplus as at 30 September 2023 is £(3.301)m, which is £0.517m less than the revised budgeted surplus of £(3.818)m. The revised budget surplus is after the additional investment of £0.960m approved by Council at its meeting in June, to support a quicker turn around on voids. **Appendix 8** provides a summary of the variances.

Capital

8.2 The HRA Capital Programme for 2023/24 is £17.096m. This includes the addition of £0.530m carry forward of underspend from the 2022/23 Budget and an additional £1.305m of budget for the Westhaugh 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 £12.652m this is £(4.444)m less than budget with a proposed carryforward to 2024/25 of £4.104m

8.4 On review of the project outturn, a virement is proposed to enable prioritisation of projects. £0.175m is proposed to be vired to Window Replacement from Kitchen Renewal £(0.075)m and External Works £(0.100)m. In line with Financial Regulations this is required to be referred to Council for approval.

8.5 A further £0.010m has also been vired to Construction Design Management from Safe Electrical £(0.010)m as approved by Director of Place and Chief Finance Officer in line with Financial Regulations.

8.6 Roof and Render – previously forecast to underspend as contractor was not due on site until September, this project is now underway and project is expected to spend in full by 31 March 2024.

8.7 The Safe Electrical Systems project will also underspend by £(0.590)m on the revised budget of £1.490m. This is mainly due to testing work required to ensure compliance with SHQS or ESSH 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. It is proposed that £(0.010)m is vired to cover the forecast overspend in Construction Design Management (project 10143). This virement is reflected in the current forecast.

8.8 The new build development in Clackmannan is flagged as being at risk of not delivering all the budget spend this year. The consequence of this would be that any underspend would be required to be carried forward to 2024/25 to complete the project.

8.9 Westthaugh Travelling Site is now forecasting a potential underspend of £(1.305)m which will be required to be carried forward. There are plans to increase spend during November to February 2024.

9.0 Conclusions

9.1 General Fund Revenue Services are forecasting an overspend of £0.014m for the year to 31 March 2024;

9.2 The Clackmannanshire element of the H&SCP is forecasting to overspend £3.835m as at 30 September 2023 for the year to 31 March 2024.

9.3 The HRA revenue is forecast to achieve a surplus of £(3.097) a deficit under budget for the year of £0.517m to 31 March 2024.

9.4 The HRA Capital programme is forecast to underspend by £(4.444)m for the year to 31 March 2024.

9.5 The General Fund Capital programme is forecast to underspend by £(8.232)m.

9.6 Of the £3.814m approved savings programme, £2.424m (64%) 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 September 2023

Appendix 2 – Summary Savings by Directorate at 30 September 2023

Appendix 3 – People Variances at September 2023

Appendix 4 – Place Variances at September 2023

Appendix 5 – P&P Variances at September 2023

Appendix 6 – Corporate Variances at September 2023

Appendix 7 – HSCP Variances at September 2023

Appendix 8 – HRA Revenue Variances at September 2023

Appendix 9 – HRA Capital Forecast as at September 2023

Appendix 10 – General Fund Capital Forecast as at September 2023

Appendix 11- Allocation of Covid Recovery Funding 2023/24

17.0 Background Papers

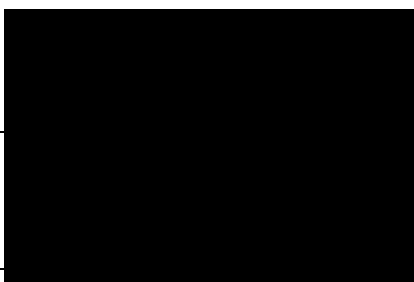
17.1 Have you used other documents to compile your report? (All documents must be kept available by the author for public inspection for four years from the date of meeting at which the report is considered)

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	

**Council Summary 2023/24
at September 2023**

Appendix 1

	Annual Budget 24GLBR £'000	Forecast to March 2024 £'000	Variance Forecast to Budget £'000	Previous reported Variance At June £'000	Variance Movement June to Sept £'000
Directorate					
People	78,597	78,556	(41)	(1)	(40)
Place	34,185	34,074	(112)	(568)	456
Partnership & Performance	11,346	11,572	226	(33)	259
Transformation	113	94	(19)	0	(19)
Directorate Expenditure	124,241	124,295	54	(602)	656
Corporate					
Corporate Centrally Held	285	281	(4)	0	(4)
Corporate Services	(842)	(468)	374	0	374
Misc Services - Non Distributed Costs	1,100	1,100	0	0	0
	543	913	369	0	369
	124,784	125,208	424	(602)	1,026
less allocated to non general fund	(1,305)	(1,311)	(6)	0	(6)
	123,479	123,897	418	(602)	1,020
Add Requisitions from Joint Boards					
Central Scotland Valuation Joint Board	462	462	0	0	0
Corporate Expenditure	123,941	124,359	418	(602)	1,020
Add/Deduct					
Interest on Revenue Balances	(205)	(405)	(200)	0	(200)
Loans Fund Contribution	5,792	5,588	(204)	0	(204)
Contribution to Bad Debt Provision	100	100	0	0	0
Total Expenditure	129,628	129,642	14	(602)	616
Sources of Funding					
General Revenue Funding/Non-Domestic Rates	(120,728)	(120,728)	0	0	0
Council Tax	(25,547)	(25,547)	0	0	0
Council Tax Reduction Scheme	0	0	0	0	0
Contribution from Reserves	(2,318)	(2,318)	0	0	0
Capital Stimulus Fund	0	0	0	0	0
Application of unapplied Capital receipt	0	0	0	0	0
Contribution from Earmarked Reserves	(2,601)	(2,601)	0	0	0
Contribution from Uncommitted Reserves	(4,643)	(4,643)	0	0	0
Total Funding	(155,837)	(155,837)	0	0	0
Projected (Surplus)/Shortfall	(26,209)	(26,195)	14	(602)	616
Health & Social Care Partnership - Clackmannanshire Locality	26,209	30,044	3,835	3,417	418

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	Capitalisation of ICT and Digital 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	18,997	309,182		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
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	A Buchanan	HRA post reallocation	1079-1359-10005/6/7	Permanent	20,880	20,880			20,880
PLMGT11	Place	Housing	A Buchanan	Reallocation of operational costs	1079-1357-10005/6/7	Permanent	44,214		44,214		44,214
PLMGT12	Place	Housing	A Buchanan	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							3,031,820	2,004,809	891,011	136,000	3,031,820

Saving Reference	Directorate	Department	Responsible Officer	Description	TechOne code	Cash/ Permanent	2023/24 £	Achieved £	At Risk £	Unachieved £	Total £
PEOPOL1	People	Education & Learning	C Bruce	Review of Early Learning and Childcare provision	1079-1228-30008	Permanent	483,333	197,256	286,077		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&PREDO1	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	75,000			75,000
PLPOL10B	Place	Environment	I McDonald	New Charge to Developers for new communal bins	1045-1106-50052	Permanent	3,000	735	765	1,500	3,000
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	90,000		70,000	160,000
Policy Savings 2023-24							782,348	419,006	291,842	71,500	782,348

People	2,018,744	1,533,034	485,710	-	2,018,744
Place	1,254,364	658,903	387,961	207,500	1,254,364
P&P	541,060	231,878	309,182	-	541,060
Total	3,814,168	2,423,815	1,182,853	207,500	3,814,168
		63.5%	31.0%	5.4%	

People	Annual Budget 2023/24	Forecast to March 2024 as at Sept 2023	Variance Forecast to Budget at Sept 2023	Previous variance at June 2023	Variance movement June to Sept 2023	Narrative
	£'000	£'000	£'000	£'000	£'000	
Strategic Director	(241)	(156)	85	84	1	This budget contains VS saving across People Directorate of £223k expected to be achieved. Forecast overspend reflects historic restructure saving not achieved £0.085m.
Support & Wellbeing						
Customer Services	727	685	(42)	(92)	50	Libraries & Customer services: - £(0.042)m underspend due to staffing vacancies and turnover. Movement of £0.050m relates to posts now included in "People" VS saving previously forecast as an underspend.
Leisure & Sports Development	985	724	(261)	(13)	(248)	Sports Development: £(0.147)m underspend - Savings from discontinued programmes (Rugby Development, Multi Sports & Active Start) totalling £(0.022)m, Staff turnover/vacant posts £(0.099)m and underspend on Swimming Programs of £(0.116)m (identified as 2024/25 budget saving), offset by deficits on Sports Programs (Active communities, Holiday Sports, Sports Classes) totalling £0.071m, Ski-ing £0.019m overspend mainly in relation to one off purchase on matting and ski's, Leisure: £(0.114)m underspend - staff turnover and vacancies underspend £(0.084)m, Income shortfall £0.031m mainly in halls & Community Centres Internal hires and Supplies and Services (£0.007m) various small underspends and £(0.054)m underspend in Well being Hub operating costs not required. The movement of £(0.248)m relates to Sports Development swimming programs £(0.116)m previously forecast on budget but now realistic operating costs identified going forward, further staff turnover / vacancies totalling £(0.048)m and non staffing various supplies & Services £(0.029)m. Within Leisure Well Being Hub £(0.055)m previously forecast on budget.
Total Support & Wellbeing	1,712	1,409	(303)	(105)	(198)	
Education & Learning						
Devolved Schools	34,378	34,000	(378)	(272)	(106)	Devolved Schools are forecasting an underspend of £(0.378)m. This consists of £(0.486)m underspend Primary - staffing turnover and vacant posts £(0.488)m and a minor over spend on per capita budgets of £0.002m. A Forecast overspend of £0.046m in Secondary consists of staffing £(0.084)m, Per Capita £0.130m overspend. ASN is forecasting an overspend of £0.062m - consisting of overspends in staffing £0.025m, per capita £0.006m and external placement income shortfall £0.031m. Early Years is forecasting to be on budget. Any underspend in Devolved budgets is carried forward at year end as an earmarked reserve and is available for use in the next financial year. The movement of (£0.106m) relates to further staff turnover.

People	Annual Budget 2023/24	Forecast to March 2024 as at Sept 2023	Variance Forecast to Budget at Sept 2023	Previous variance at June 2023	Variance movement June to Sept 2023	Narrative
	£'000	£'000	£'000	£'000	£'000	
Early Years	9,833	10,343	510	0	510	<p>Early Years are forecasting an overspend of £0.510m. Kidzone out of school care £0.017m overspend due to shortfall in income. Mainstream Nursery provision including 1140hrs expansion is currently forecasting an overspend of £0.493m of which £0.447m relates to inflationary pressures on 1140 hrs cash limited (Grant) budget, Nursery meals 10% increase £0.040m, Catering, Cleaning & Janitorial staff recharges 6% pay inflation £0.021m and Early Years staffing 1140 hrs, increments and pay awards £0.386m, this is partly mitigated by the draw down of remaining DSM earmarked reserve of £(0.173)m. There is a further £(0.095m within Corporate to partially offset 22/23 pay inflation.</p> <p>There is an estimated shortfall in 2023/24 saving "Review of Operating Models " of £0.286m, Supply costs £0.020m, Fee Income surplus £(0.023)m, staff turnover Teachers & Central Team £(0.025)m and reduction in non staffing 1140 hrs related budgets £(0.039)m. Previously forecast on budget due to uncertainty around staffing changes and savings progress as June 23 was the end of Academic Year the movement of £0.510m is as per above.</p>
ASN Non Devolved	6,724	6,912	187	183	4	<p>ASN Non Devolved is forecasting an overspend of £0.187m. Accessibility Strategy £0.026m overspend (demand led), Pupil transport costs are overspent by £0.068m due to increased demand and additional school days this financial year, Travel Escorts £0.035m overspent as demand continues to increase, Other staffing is forecast as £0.052m overspent and other minor variances totalling £0.006m. The movement of £0.004m consists of Pupil Transport (£0.019m), Travel Escorts (£0.007m) turnover and increase in staffing forecast of £0.030m.</p>
Primary Non Devolved	2,371	2,157	(214)	(71)	(143)	<p>Primary Non Devolved is currently forecasting an underspend of £(0.214)m. Within the core Primary Non Devolved areas a £(0.063)m underspend is made up from staff turnover / vacancies £(0.104)m, Teachers Supply £(0.087)m, Bus contracts £(0.021)m, offset by; £0.138m non staffing (Parent Pay fees £0.007m, Cleaning £0.030m, Seemis £0.067m, equipment & property works £0.034m) and FSM holiday payments (Strike Days) £0.011m. The movement of £(0.143)m reflects FSM strike day payments £0.011m, staff turnover in PE and RCCT teams £(0.007)m, £0.004m property works and £(0.151)m flexibility budget unallocated.</p>
Secondary Non Devolved	1,896	1,881	(15)	(143)	128	<p>Secondary Non Devolved is reporting an underspend of £(0.015)m. Unachievable Income on Parents contribution to travel as no longer chargeable £0.009m, Gaelic (Pupil Transport) £0.010m, staff turnover (Vacant post) £(0.027)m, Teachers Supply costs underspend £(0.018)m and various other minor non staffing variances £0.011m. The movement of £0.128m relates to Teachers Supply costs £0.073m due to a relatively high level August - Sept, Staffing £0.041m due to return from career break not previously forecast, an increase in School Transport £0.008m and various minor non staffing £0.006m.</p>
Pupil Equity Funding	2,451	2,451	(0)	0	(0)	<p>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.</p>
Business Management	749	740	(9)	60	(69)	<p>Business Management is reporting an underspend of £(0.009)m, historic saving Head Of Education - post re-instated £0.052m, offset by vacant post £(0.040)m EMA admin fee surplus £(0.009)m and other non staffing £(0.012)m. The movement of £(0.069)m relates to staff turnover (post remaining in SAC £(0.021)m, identifying funding for staff previously assumed centrally funded £(0.034)m and Cleaning costs no further PPE stock being issued £(0.014)m.</p>
Other Areas	983	1,003	20	30	(11)	<p>In other areas, School Crossing Patrols Officers (SCPO)(£0.019m), Psychological (£0.018m) and Youth and Adult Services £0.057m combines to a net overspend of £0.020m being staffing vacancies and turnover £(0.019)m in SCPO's, £(0.018)m staff turnover in psychological and £0.057m staffing overspend in Community Learning & Development (CLD) due to uncertainty around CLD ongoing restructure. The movement of £(0.011m) all relates to staff turnover.</p>

People	Annual Budget 2023/24	Forecast to March 2024 as at Sept 2023	Variance Forecast to Budget at Sept 2023	Previous variance at June 2023	Variance movement June to Sept 2023	Narrative
	£'000	£'000	£'000	£'000	£'000	
Education & Learning Total	59,385	59,486	100	(213)	313	
Care & Protection					0	
Children's Commissioned Services	760	760	0	0	0	No variance forecast against budget
Corporate Parenting	6,536	7,002	466	285	181	<p>Overspends are:</p> <p>Kinship and Residence Orders £0.312m: The forecast increase is based on the shortfall of £0.040min additional funding from Scottish Government for the new national rates implemented from 1st of April.</p> <p>Throughcare / Aftercare (TCAC) £0.093m: principally in payments to Individuals 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. Overspend in payments to other agencies £0.009m and Supported accomodation £0.004m.</p> <p>Woodside Residential Unit £0.050m: mainly employee costs related to casual staff £0.031m in Employee Costs across all departments, with agency staff costs being a contributory factor. An underspend is expected across Fostering and Adoption of (£ 0.022)m. mainly as a result of underspends 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	1,787	8	(176)	184	Overspends are forecast in Pupil and Client Transport costs of £0.027m, Professional and legal fees £0.028m Underspends forecast across Employee Costs £(0.047)m. There are 5 vacancies at various levels across the department, some of which are being temporarily covered by 5 agency staff and have been extended to cover these vacancies. Five vacancies have been filled in the last quarter but the use of agency staff has reduced the overall employee cost savings as a result.
Residential Placements	3,385	3,682	297	195	102	Forecast to overspend by £0.367m on placements costs covering education, residential placements. step up and supported accomodation. The main movement in the forecast is that while the most expensive placement is ending in November, 2 new placements have started during September and October resulting in additional cost of £9,955 per week which has impacted on the saving from the highest cost placement moving in November. 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.
Management Support	914	885	(29)	9	(38)	Forecast underspend of £(0.023)m in payments to Stirling Council for Emergency Duty Team. This is based largely on the first 2 quarters cost and is in line with the actual costs for 2022/23. £(0.006)m underspend in management employee costs. Movement due to additional income for a recharge to NHS Forth Valley for their share of public protection costs.
Permanence Team	247	143	(104)	(105)	1	An overspend of £0.003m in non employee related costs is forecast with an underspend of £(0.107)m forecast across employee Costs as a result of social worker vacancies within the department.
Early Interventions	1,645	1,707	62	53	9	Overspends are forecasted in payments to other agencies of £0.106m (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. Underspends are forecasted in Employee Costs across the whole department £(0.076)m, £(0.010)m new income from support of university student placements by practice educators, and £(0.007)m in other costs across the service

People	Annual Budget 2023/24	Forecast to March 2024 as at Sept 2023	Variance Forecast to Budget at Sept 2023	Previous variance at June 2023	Variance movement June to Sept 2023	Narrative
	£'000	£'000	£'000	£'000	£'000	
Criminal Justice Service	1,569	1,546	(23)	(28)	5	Overspends are forecasted of £0.019m in S27 Employee Costs as a result of back pay and holiday pay made to a leaver and £0.012m in MAPPA Employee Costs as a result of payments being made to Area Chairperson, for which there is no budget. Underspends are forecasted in; S27 non-staff costs £(0.028)m, payment to voluntary organisations and increase in 5% admin charge payment Scottish Prison Service for 4 additional posts which they have agreed to pay for £(0.026)m
Community Justice	305	305	0	0	0	No variance anticipated at this stage
Covid Funding	600	0	(600)	0	(600)	Residual Covid consequentials allocated to fund demand overspend in residential placements and fostering and kinship care
Total Care & Protection	17,740	17,817	77	233	(156)	
Directorate Total	78,597	78,556	(41)	(1)	(40)	

Place	Annual Budget 2023/24	Forecast to March 2024 as at Sept 2023	Variance Forecast to Budget at Sept 2023	Previous variance at June 2023	Variance movement June to Sept 2023	Narrative
	£'000	£'000	£'000	£'000	£'000	
Strategic Director	(238)	(7)	231	231	0	Directorate 2023/24 VS saving forecast to be partly achieved
Development	1,781	1,833	53	(11)	64	Planning and Building standards: £0.106m overspend, £0.106m movement due to unachieved cash saving, previously outturned as achieved Economic Development: £(0.001)m underspend, £(0.005)m movement due to various small variances. Environmental Health: £(0.053)m underspend, £(0.037)m movement due to staffing vacancies. Trading Standards: on budget.
Environment	9,589	9,258	(332)	1	(333)	Fleet: £(0.066)m underspend, no movement; £(0.036)m underspend in tyres due to less wear and tear and £(0.030)m due to increased income as avoidable repairs are recharged to Services, HRA and Criminal Justice. Land: £0.037m overspend, £0.010m movement: £0.027m relating to overtime as budget previously taken as a saving within Streetcare; £0.010m overspend and movement on replacement of new grass mowers as old ones are failing. Roads: £(0.032)m underspend, £0.054m movement: £(0.148) underspend in staffing due to delay in recruiting to vacancies; £0.086m overspend, £0.024m movement in street lighting power due to increase in energy prices; £0.030m overspend and movement due to upgrade of 3 winter maintenance outstations. Waste: £(0.270)m underspend, £(0.397)m movement: £(0.118)m underspend, £(0.330)m movement due to more favourable waste disposal prices as a result of the introduction of the grey bins; £(0.214)m increase in income from property contracts (HRA), £(0.060)m underspend and movement in staff due to a delay in filling posts; £(0.040)m additional income and movement due to an increase in bulky uplifts; These are offset by the following overspends: £0.018m overspend in contractors as a result of an incident at Blackdeven and increased costs relating to new legislation relating to the disposal of upholstered items; £0.015m overspend, £0.003m movement in diesel due to increase in fuel prices; £0.030m overspend, and movement on short term vehicle hire for a hookloader vehicle due to current vehicle being unreliable; £0.046m overspend due to reduced income for small trader tipping tickets and commercial income. This has not recovered to pre covid levels; £0.026m overspend due to a previous years unachieved saving relating to opening hours; £0.027m overspend on various small spends.
Housing	219	40	(179)	(329)	150	Housing & Community Safety: £(0.040)m underspend, minimal movement, due to underspends within staffing. Housing Operations: £(0.150)m underspend, £0.150m movement: Underspend is due to additional rent income £(0.550)m as a result of fewer void properties than originally forecast, partially offset by £0.400m overspend on Homeless Accommodation, due to significantly higher B&B demand as a result of a general increase in demand for homeless accommodation and decanting from other properties into B&B, including Chapelle Crescent. The £0.150m movement is due to £0.300m relating to increased use of B&B's, partially offset by £(0.150)m of additional forecast rental income, due to fewer voids. Housing Services: £0.011m overspend, minimal movement. various small under/overspends.
Property	22,835	22,950	115	(461)	576	Catering: £(0.79)m underspend, £(0.104)m movement: £(0.024)m underspend on staffing, £(0.040)m movement due to delay in filling vacancies; £(0.058)m underspend on food, £(0.070)m movement, due to production of less meals (linked to reduced income); £0.003m overspend and £0.006m movement on various small areas of spend. Building Operations: £0.139m overspend, £0.707m movement: £0.465m overspend and movement due to increased electricity costs for electric vehicle charging points and school estate. There are 32 live supplies for electric charging, with 5 of these installed this year. Electricity costs have increased 41% since 2022/23; £(0.184)m underspend on surplus LLP budget for Kilncraigs no longer required; £(0.087)m underspend, £0.255m movement on repairs and maintenance £(0.055)m underspend, £(0.014)m movement in property administration as reduced numbers of staffing which impact on the ability to fully deliver the maintenance programme. Facilities: £(0.026)m underspend, £(0.041)m movement: due to delay in filling vacancies. Rental Income: £0.081m overspend, £0.015m movement due to an unachievable income budget
Directorate Total	34,185	34,074	(112)	(568)	456	

Partnership & Performance Directorate
Forecast Variances at 30 September 2023

Appendix 5

Partnership & Performance	Annual Budget 2023/24	Forecast to March 2024 as at Sept 2023	Variance Forecast to Budget at Sept 2023	Narrative
	£'000	£'000	£'000	
Strategic Director - P&P	(234)	120	354	Strategic Director : Overspend due to historic VS saving and unrealised VS savings in year.
				Finance : Underspend £(0.078)m. Movement £(0.111)m - underspend on Staffing costs due to vacancies £(0.128)m, income from Procurement Rebates £(0.016)m and underspend on Publications £(0.006)m, partially offset by Professional Fees for Finance system support £0.038m, Recruitment fee £0.008m and Legal Fees £0.018m for Procurement Contract advice. Movement due to further staff cost savings. Revenues : Underspend £(0.060)m. Movement £(0.053)m - £(0.136)m underspend on staffing due to vacancies, additional income from council tax recovery fees and other DWP income of £(0.118)m, partially offset by an overspend in rent allowances/rent rebates of £0.194m. Movement mainly due to incremental income. SWF : Overspend £0.050m - due to Professional fees for external staffing provision of £0.161m partially offset by staffing vacancies £(0.111)m. Overspend on Crisis and Community Care grants of £0.107m offset by Covid Recovery funding.
Finance & Revenues	4,378	4,290	(88)	
HR & Workforce Development	1,820	1,808	(12)	HR & Payroll : Underspend £(0.012)m. Movement £0.012m - underspend on staff costs due to vacancies £(0.012)m and Postages £(0.004)m, partially offset by Legal fees £0.004m for settlement costs. Movement due to updated staffing forecasts £0.032m, computer software purchases £(0.015)m for annual licence and Payments to Contractors £(0.005)m.
Legal & Governance	1,591	1,572	(19)	Elections : Underspend £(0.028)m. Movement £(0.028)m - underspend and movement due to reduction to forecasted election costs with no electoral activities. Registrars : Overspend £0.009m. Movement £0.009m - unachievement and movement on income and overspend on postage costs £0.003m.
Partnership & Transformation	3,672	3,662	(10)	IT : Overspend £0.062m. Movement £0.119m - Partly due to an unachieved voluntary redundancy, combined with an overspend on telephony costs £0.055m and computer hardware maintenance £0.014m, partially offset by savings on staff costs due to vacancies of £(0.007)m. Strategy & Performance : Underspend £(0.072)m. Movement £(0.096)m - underspend due to vacancies and turnover £(0.056)m a movement of £(0.072)m , Voluntary Organisation payments underspend and movement of £(0.020)m and Grants and Donations underspend and movement of £(0.004)m , partially offset by overspend on subscriptions £0.008m.
Working Smarter	119	119	(0)	Working Smarter : Forecast on budget
Directorate Total	11,346	11,572	226	

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

Appendix 6

Corporate	Annual Budget 2023/24	Forecast to March 2024 at Sept 2023	Variance Forecast to Budget at Sept 2023	Previous variance at June 2023	Variance movement June to Sept 2023	Narrative
	£'000	£'000	£'000	£'000	£'000	
Corporate Services & Centrally Held	(556)	(187)	369	0	369	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	0	0	
Central Support	(1,305)	(1,311)	(6)	0	(6)	Inflationary increase on recharge to VJB
Central Scotland Valuation Joint Board	462	462	0	0	0	
Interest on Revenue Balances	(205)	(405)	(200)	0	(200)	Higher interest rates on short term deposits
Loans Fund Contribution	5,792	5,588	(204)	0	(204)	Based on actual borrowing less than expected in line with underspend on capital programme.
Contribution to Bad Debt Provision	100	100	0	0	0	
Total expenditure	5,388	5,347	(41)	0	(41)	
Sources of Funding	(155,065)	(155,065)	0	0	0	
Total	(149,677)	(149,718)	(41)	0	(41)	

Health & Social Care Partnership
Clackmannanshire Locality
Forecast Variances at 30 September 2023

Appendix 7

HSCP	Annual Budget 2023/24	Forecast to March 2024	Variance Forecast to Budget at September 2023	Previous Variance at June 2023	Variance Movement June to Sept 2023	Narrative
Employees						
Employee Expenditure						Budget provides 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 £(0.089)m, Assessment and Care Management £(0.145)m, Rapid £(0.039)m and Business Support & Management £(0.082)m, with 10 FTE vacant posts. This position is offset by overspends across Residential Care and Respite of £0.197m as a result of staff absence and the use of agency staff. The adverse movement is the result of underspends for deleted/frozen posts being re-directed to address spending pressures.
	9,766	9,608	(158)	(728)	570	
Employees Total	9,766	9,608	(158)	(727)	569	
Long Term Care						
Nursing Homes						The budget provides for approx. 208 places compared to the current number of 237; which is an increase of 11 since the start of the year. The average weekly cost has grown by £68/week as a result of rate increases, representing a cost pressure of £0.800m. These pressures have been partly offset by an additional budget allocation, resulting in a reduced outturn variance of £1.257m.
	10,288	11,545	1,257	1,385	(128)	
Residential Homes						The revised budget provides for approximately 40 places whilst current numbers are stable at 46. The average weekly rate has increased by £52/week resulting in an additional cost pressure of £0.124m. These pressures have been offset by additional budget allocation, resulting in a revised forecast outturn variance of £0.588m. Although the number of placements is low, the costs of individual placements can be high, 25 of the placements cost more than £1,300 per week. The forecast is therefore subject to volatility and associated risk. The movement is due to increase in costs (weekly rate increases) c£300k and the result of the strategic re-alignment of budgets c£300k.
	2,966	3,554	588	(28)	616	
Long Term Care Total	13,254	15,099	1,845	1,357	488	
Community Based Care						

Care at Home							The revised budget provides for approximately 12,800 hours of care per week compared to commitments of 15,500/week, an increase of 600 hours since the start of the year at a cost pressure of £0.300m, resulting in a recurring financial pressure of £2.7m. In addition the average hourly rate has increased by £1.20/hour amounting to a cost pressure of approximately £0.900m. Forecasts are subject to volatility, especially over the winter period. The favourable movement follows the re-alignment of budgets.
	12,880	15,197	2,318	2,565	(247)		
Day Care	211	300	90	(16)	106		Budget realignment
Direct Payments							Currently 96 service users receive a direct payment compared to 80 at the start of the year. The overspend comes as a result of increasing demand, particularly within Learning Disability where numbers have increased by 10 and the overall projection has grown by £0.300m since the start of the year, this highlights the volatility in the cost pressure.
	1,239	1,573	334	325	9		
Housing Aids and Adaptations	159	159	0	0	0		Nil variance
Housing with Care	58	69	11	(2)	13		Small variances
Respite							Forecasts based on current known commitments for 19 people. The favourable movement follows the re-alignment of budgets and expenditure.
	61	89	28	40	(12)		
Community Based Care Total	14,608	17,388	2,780	2,912	(131)		
Other Third Party Payments							
Voluntary Organisations							Underspend forecast as distribution of funding still to be agreed in line with Strategic Commissioning Plan. The favourable movement reflects the re-alignment of budgets.
	349	154	(195)	366	(561)		
Misc. Third Party Payments							This budget covers payments to other Local Authorities and NHS. The favourable movement reflects the re-alignment of budgets.
	642	572	(70)	359	(429)		
Other Third Party Payments Total	991	726	(266)	11	(277)		
General Supplies							
Premises Expenditure							Increasing expenditure on cleaning materials due to maintaining additional control measures.
	11	83	72	42	30		
Supplies and Services							This budget covers a range of equipment and operational materials. The budget has been reset to match forecast spend as part of the budget re-alignment .
	414	414	0	11	(11)		
Transport Expenditure	48	56	8	5	3		
General Supplies Total	474	553	79	58	21		
Income							

Income						Income projection is forecast to be lower than budget as a result of a review of income received to date and prior year trends. The adverse movement follows revised projections based on projected residents contributions and actual income received to date following the financial re-assessment of clients.
	(5,168)	(4,910)	259	(193)	452	
Resource Transfer (Health)						Forecast includes allocation of Covid Reserve funds of £0.646m for 2023/24 only to fund; Menstrie House £0.337m. IT equipment £0.028m, Reviews backlog £0.120m and Long Term Care growth £0.161m.
	(7,715)	(8,419)	(704)	0	(704)	
Income Total	(12,883)	(13,329)	(446)	(193)	(253)	
Total	26,209	30,044	3,835	3,417	418	

Place Directorate
HRA Forecast Variances at 30 September 2023

Appendix 8

Housing Revenue Account	Annual Budget 2023/24	Forecast to March 2024 as at Sept 2023	Variance Forecast to Budget at Sept 2023	Previous variance at June 2023	Variance movement June to Sept 2023	Narrative
	£'000	£'000	£'000	£'000		
Employee expenditure	9,459	9,147	(312)	(265)	(47)	Employee costs are forecast to underspend by £(0.312)m driven by: £(0.200)m continued support to the General Fund by Property; £(0.169)m underspend on staffing costs due to vacancies in Housing Tenancy Options Team; £0.057m overspend relating to overtime. The volume of overtime is expected to come down in the coming months in line with recruitment within the Housing team.
Premises expenditure	2,612	2,653	41	72	(31)	Forecast to overspend by £0.041m, largely due to Rates and Council Tax expected overspend.
Transport expenditure	420	442	22	12	10	Forecast overspend of £0.022m driven by increase in costs of running fleet, mainly on maintenance and fuel price increases, so price-driven rather than mileage/usage. A review of the number of vehicles required is ongoing.
Supplies and Services	3,045	2,799	(246)	544	(790)	Forecast underspend of £(0.246)m driven by a review of sub contractors. These were previously forecast to overspend by £0.500m but has been revised down as was based on last years spend and more up to date information is available. Some of this underspend will be outweighed by predicted overspend in other areas, due to contracts increasing at RPI and increased Computer Maintenance
Third Party Payments	1,891	2,931	1,040	155	885	Forecast to overspend by £0.1040m, driven by: £0.150m relating to charges made from Environment services for waste disposal. £0.890m relating to payments to subcontractors, this will enable progress of the work required on void houses to bring them up to a lettable standard. This will therefore be offset by an increase in housing rent income
Support Services	1,204	1,204	0	0	0	
Capital financing costs	1,681	1,681	0	0	0	
Total Gross Expenditure	20,312	20,857	545	518	27	
Income	(24,130)	(24,158)	(28)	37	(65)	£0.176m shortfall in income, due to reduced income from rechargeable works being invoiced, and reduced income from factoring fees. This is in line with previous year. Partially offset by £(0.204)m additional rent income as a result of investment in turnaround of void properties
Total Net Expenditure	(3,818)	(3,301)	517	555	(38)	

Period to Sept 2023

	Project Code	Revised 23-24 Budget	Proposed virement September 2023	Revised 23-24 Budget at September 2023	Net Expenditure to 30/09/23	Forecast as at 30/09/23	Forecast as at 30/06/23	Forecast to Budget Variance	Comment	C/F to 2024-25
SCOTTISH HOUSING QUALITY STANDARD										
TACKLING SERIOUS DISREPAIR PRIMARY BUILDING ELEMENTS										
Structural Works										
Structural Upgrades	10192	180,000		180,000	38,077	180,000	180,000	0	Will spend out. Sufficient works ongoing	
Asbestos Testing for Council Houses	10071	20,000		20,000	9,520	20,000	20,000	0	Will spend out. Sufficient works ongoing	
Asbestos Removal Works for Council Houses	10072	50,000		50,000	29,908	50,000	50,000	0	Will spend out. Sufficient works ongoing	
Structural Works		250,000	0	250,000	77,505	250,000	250,000	0		
SECONDARY BUILDING ELEMENTS										
Damp/Rot										
Damp & Rot Works	10195	120,000		120,000	127,192	120,000	120,000	0	Overspend to be charged to Repairs	
Damp/Rot		120,000	0	120,000	127,192	120,000	120,000	0		
Roofs / Rainwater / External Walls										
Roof & Render Upgrading Works	10273	1,500,000		1,500,000	0	1,500,000	750,000	0	Works ongoing. Projected spend £1,500,000.00 - £100k already in system for payment	
Roofs / Rainwater / External Walls		1,500,000	0	1,500,000	0	1,500,000	750,000	0		
Windows & Doors										
Window Replacement	10247	2,000,000	175,000	2,175,000	1,985,048	2,175,000	2,000,000	0	Overspend will need to be funded- there was no carry forward as spent in 22/23- vired from £100k environmental 10090, £75k 10158	
External Door Replacement	10274	50,000		50,000	0	50,000	50,000	0	Will spend out. Sufficient works ongoing	
Windows		2,050,000	175,000	2,225,000	1,985,048	2,225,000	2,050,000	0		
		3,670,000	175,000	3,845,000	2,112,239	3,845,000	2,920,000	0		
ENERGY EFFICIENCY										
Central Heating - Design and Installation	10263	650,000		650,000	452,999	650,000	650,000	0	Will spend out. Sufficient works ongoing	
Renewable Central Heating Systems	10232	60,000		60,000	0	60,000	60,000	0	Work complete- Everwarm	
Energy Performance Certificates Programme	10233	50,000		50,000	0	50,000	50,000	0		0
Internal Wall Insulation	10249	50,000		50,000	0	30,000	50,000	(20,000)	Work complete- Everwarm, underspend	
Full/Efficient Central Heating		810,000	0	810,000	452,999	790,000	810,000	(20,000)		
MODERN FACILITIES & SERVICES										
Kitchen Renewal										
Kitchen Replacement	10158	1,250,000	(75,000)	1,175,000	295,336	900,000	1,250,000	(275,000)	There is a lag between the servitor sign off and tech one : Current spend £455,144 - Forecast is £900k as now working on other projects, not carrying forward, £75k to be vired to Window replacement project 10247	
Kitchen Renewal		1,175,000	(75,000)	1,175,000	295,336	900,000	1,250,000	(275,000)		
Bathrooms										

	Project Code	Revised 23-24 Budget	Proposed virement September 2023	Revised 23-24 Budget at September 2023	Net Expenditure to 30/09/23	Forecast as at 30/09/23	Forecast as at 30/06/23	Forecast to Budget Variance	Comment	C/F to 2024-25
Bathroom Replacements	10141	50,000		50,000	0	50,000	50,000	0	Will spend out. Sufficient works ongoing	
Bathrooms		50,000	0	50,000	0	50,000	50,000	0		
		1,225,000	(75,000)	1,225,000	295,336	950,000	1,300,000	(275,000)		
HEALTHY, SAFE & SECURE										
Safe Electrical systems	10265	1,500,000	(10,000)	1,490,000	494,771	900,000	750,000	(590,000)	Working on testing programme delayed during covid. No remedials being undertaken this year. Forecast £900k. £10k to be vired to project 10143. Carry forward to 24/25 required to meet remedials	(590,000)
Safe Electrical Systems		1,500,000	(10,000)	1,490,000	494,771	900,000	750,000	(590,000)		
Communal Areas (Environmentals)										
External Works : Fencing, Gates, Paths	10090	325,000	(100,000)	225,000	23,270	180,000	325,000	(45,000)	Only £180k planned for year. Land service cant commit to other works underspend of £145k. Propose to vire £100k to project 10247 Window replacement,	
Secure Door Entry Upgrade	10160	200,000		200,000	193,924	200,000	200,000	0	Will spend out - 10160 + 10250 are same contract	
CCTV Security	10250	100,000		100,000	0	100,000	100,000	0	Will spend out - 10160 + 10250 are same contract	
Communal Areas (Environmentals)		625,000	(100,000)	525,000	217,194	480,000	625,000	(45,000)		
		2,125,000	(110,000)	2,015,000	711,965	1,380,000	1,375,000	(635,000)		
NON-SHS ELEMENTS										
PARTICULAR NEEDS HOUSING (CITC)										
Conversions & Upgradings										
Conversions & Upgradings	10092	70,000		70,000	0	70,000	70,000	0	Will spend out - work on ground	
Conversions & Upgradings		70,000	0	70,000	0	70,000	70,000	0		
Disabled Adaptations										
Aids & Adaptations	10161	500,000		500,000	332,108	500,000	500,000	0	Will spend out - work on ground	
Disabled Adaptations		500,000	0	500,000	332,108	500,000	500,000	0		
Environmental Improvements										
HRA Roads & Footpaths Improvements	10099	100,000		100,000	0	100,000	100,000	0	Will be nothing set against this until the final quarter of the year. Roads have 3 jobs which should come in at at around 100k.	
Tenant Community Improvement Fund	10100	200,000		200,000	125,000	200,000	200,000	0	Typically this has always been underspent. Service is meeting with lands every quarter to track spend, and monitor to ensure budget not exceeded.	
Environmental Improvements		300,000	0	300,000	125,000	300,000	300,000	0		
		870,000	0	870,000	457,108	870,000	870,000	0		
Council New Build Housing										
Off The Shelf Purchase	10105	2,677,000		2,677,000	2,223,446	2,677,000	2,677,000	0	Contractor in place for refurbishment works.	
Westthaugh Travelling Site - Alva	10186	2,974,000		2,974,000	11,348	1,669,000	2,974,000	(1,305,000)	will spend November to February, with balance to be carried forward	(1,305,000)

	Project Code	Revised 23-24 Budget	Proposed virement September 2023	Revised 23-24 Budget at September 2023	Net Expenditure to 30/09/23	Forecast as at 30/09/23	Forecast as at 30/06/23	Forecast to Budget Variance	Comment	C/F to 2024-25
Lochies Road Clackmannan Council New Build Housing	10248	1,385,000		1,385,000	0	20,000	1,385,000	(1,365,000)	Delay with Contractor. Budget still required for future.	(1,365,000)
		7,036,000	0	7,036,000	2,234,795	4,366,000	7,036,000	(2,670,000)		
		7,036,000	0	7,036,000	2,234,795	4,366,000	7,036,000	(2,670,000)		
OTHER										
Other Costs / HBMS										
Construction Design Management	10143	20,000	10,000	30,000	28,831	30,000	20,000	0	Overspend not related to property - housing requirement for reports for off the shelves - virement from electrical budget project 10265 Procurement at early stages. Planned spend for	
Computer Equipment - New (HBMS)	10111	744,000		744,000	0	0	744,000	(744,000)	24/25	(744,000)
Lock Up Strategy	10185	100,000		100,000	702	0	100,000	(100,000)	No spend 23/24	(100,000)
IT Infrastructure - Clacks IT	10188	21,000		21,000	14,131	21,000	21,000	0	Will spend out	
Demolitions	10200	150,000		150,000	5,000	150,000	150,000	0	Still early stages.	
Other Costs / HBMS		1,035,000	10,000	1,045,000	48,664	201,000	1,035,000	(844,000)		
TOTAL CAPITAL EXPENDITURE		17,096,000	0	17,096,000	6,390,612	12,652,000	15,596,000	(4,444,000)		(4,104,000)

Capital Projects Outturn

Appendix 10

Expenditure as at 23rd Nov 2023

Project ID	Project Manager	Project ID Description	Amended Budget £	Expenditure As at 23rd Nov 2023 £	Projected Out-turn £	Projected (Under)/Overspend £	Anticipated C/fwd to 2024/25 £
Community Investment Strategy							
10306	LHUNTER	SG EES ABS Grant 23/24	793,243	0	793,243	0	0
10307	EFYVIE	UK GOV Shared Prosperity Fund UKPF	87,000	37,139	87,000	0	0
10272	N HERKES/MBOYLE	Free School Meals Equipment	1,038,000	20,810	24,500	-1,013,500	180,000
10304	MBOYLE	ISACS Sunnyside Primary	40,000	0	40,000	0	0
10305	MBOYLE	ISACS Lochies School	25,000	0	25,000	0	0
10183	GSTUART	Forthbank Recycling Centre Improvements	0	0	0	0	0
10174	AMACKIE	Fitness Suite Replacement	12,000	0	12,000	0	0
10006	AMORRISON2	Park Primary School - School Development	0	54,848	54,848	54,848	0
10017	AMORRISON2	School Estate - Tullibody South Campus	10,000	0	0	-10,000	0
10042	CJARVIE	Community Investment Grants	0	-5,000	0	0	0
10140	IMCDONALD	Village and Small Town - Alva	0	13,269	13,269	13,269	0
10149	PLEONARD	Clackmannan Regeneration	2,525,233	608,221	1,437,922	-1,087,311	1,087,311
10164	CJARVIE	Clackmannan CAP	93,000	0	0	-93,000	93,000
10029	AMANZIE	Street Lighting Improvements - Tillicoultry & Alva	0	0	0	0	0
10032	AMORRISON2	Alva Community Campus/Locality Hub/Primary Sch	0	0	0	0	0
10085	IMCDONALD	Dumyat Visitor Hub	0	86,416	86,416	86,416	0
10014	AMORRISON2	Craigbank Primary School Refurbishment	0	0	0	0	0
10015	SCULLEN	Safer Routes to School	74,484	0	74,484	0	0
10024	AMORRISON2	Clackmannan Primary School Refurbishment/Loca	0	0	0	0	0
10043	AMORRISON2	Lochies Primary School - School Development	0	0	0	0	0
10125	AMORRISON2	Banchory Primary School - School Development	16,000	0	0	-16,000	16,000
10168	AMANZIE	Forthbank Road Operational Facilities	20,000	0	20,000	0	0
10209	PLEONARD	City Deal RPMO	100,000	0	100,000	0	0
10213	PLEONARD	Innovation Hub Delivery	400,000	0	30,000	-370,000	370,000
10283	PLEONARD	City Region Deal	61,000	0	61,000	0	0
10296	PLEONARD	Transformation Zones - Resourcing	28,000	0	0	-28,000	0
10191	EFYVIE	Town Centre Regeneration Fund	285,332	0	25,000	-260,332	260,332
10290	PLEONARD	City Region Deal - Resourcing	469,000	0	65,521	-403,479	55,000
10251	LSANDA/RSTEWART	Wellbeing Hub - Permanant	3,300,000	37,807	1,506,347	-1,793,653	1,793,653
10281	LSANDA	Lochies School - New Build	1,195,000	0	1,195,000	0	0
10254	SCRICKMAR	Capital Program Legal Resource	94,576	10,472	94,576	0	0
10292	PLEONARD	Wellbeing Hub & Lochies - Resourcing	313,000	56,728	205,191	-107,809	107,809
			10,979,868	920,709	5,951,317	-5,028,551	3,963,105
Fleet Asset Management Strategy							
10062	kphilliben	Vehicle Replacement	732,664	306,911	732,664	0	0
			732,664	306,911	732,664	0	0
IT Asset Management Strategy							
10041	JALLAN	Schools ICT Replacement - All Primaries	164,794	17,759	164,794	0	0
10031	JALLAN	Schools ICT Replacement - Alva Academy	42,000	31,935	42,000	0	0
10011	JALLAN	Schools ICT Replacement - Lornshill	42,000	6,459	42,000	0	0
10000	JALLAN	Schools ICT Replacement - Alloa	41,000	19,332	41,000	0	0
10230	JALLAN	ICT Replacement (Secondary Schools)	0	1,896	0	0	0
10064	JALLAN	IT Infrastructure	184,953	14,155	846,370	661,417	0
10187	JALLAN	Digital Infrastructure	604,152	401,430	550,000	-54,152	0
10202	JALLAN	Digital Learning Strategy	250,000	242,010	249,940	-60	0
10210	JALLAN	Homeworking	100,000	93,853	100,000	0	0
10255	ABONNER	Digital Transformation - Work Smarter	1,051,409	129,292	329,000	-722,409	442,474
10256	CJARVIE	IT Resourcing - Corporate	124,000	0	124,000	0	0
10257	CJARVIE	IT Resourcing - Digital Rollout	50,000	0	50,000	0	0
10282	CJARVIE	Social Care System MVP	80,000	0	0	-80,000	80,000
10285	CJARVIE	Digital Transformation - Future Ways of Working	0	0	0	0	0
10294	ABONNER	Working Smarter (IOT, RPA) - Resourcing	279,000	177,264	229,000	-50,000	50,000
10295	CJARVIE	Future Ways of Working - Resourcing	94,000	0	94,000	0	0
10067	JALLAN	Digital Transformation	0	0	0	0	0
10207	JALLAN	Digital Foundations : M365	0	-14,240	0	0	0
10225	JALLAN	Upgraded Telephony System	0	112,928	128,521	128,521	0
10231	AMORRISON2	Building Energy Management System	39,882	0	0	-39,882	39,882
10065	lbarker	Social services adaptations	68,000	0	68,000	0	0
10253	lbarker	Tech Analogue to Digital Trans	462,413	113,492	312,000	-150,413	150,413
			3,677,603	1,347,566	3,370,626	-306,977	762,769
Land Asset Management Strategy							
10245	CHARGROVE	West End Park Improvements	37,937	37,937	37,937	0	0
10284	IMCDONALD	National play park and open space improvements	93,000	0	93,000	0	0
10005	IMCDONALD	Park, Play Area & Open Space Improvements - All	25,000	1,255	25,000	0	0
10061	GSTUART	Wheeled Bins	30,000	34,746	30,000	0	0
10278	GSTUART	Wheeled Grey Bins (RIF80)	583,890	573,873	583,890	0	0
10289	GSTUART	Polmaise Waste Transfer Station	77,000	0	0	-77,000	77,000
10258	AMORRISON2	Kilncraigs - Stone Preservation	120,000	0	120,000	0	0
10096	EFYVIE	Gartmorn Dam Country Park	35,000	0	0	-35,000	35,000

Project ID	Project Manager	Project ID Description	Amended Budget	Expenditure As at 23rd Nov 2023	Projected Out-turn	Projected (Under)/Overspend	Anticipated C/fwd to 2024/25
			£	£	£	£	£
10279	SGRAHAM	Clackmannan Tolbooth	280,000	0	0	-280,000	280,000
10086	EFYVIE	Renewable Energy Projects	100,000	0	50,000	-50,000	0
			1,381,827	647,811	939,827	-442,000	392,000
Place Based Investment Fund							
10300	EFYVIE	Tullibody Civic Centre - Outdoor Playing Surface	54,250	53,646	54,250	0	0
10301	EFYVIE	Hawkhill Community Centre - Outdoor Playing Surf	35,250	25,721	35,250	0	0
10302	EFYVIE	New Cycle Facilities	91,900	0	91,900	0	0
10308	EFYVIE	Place Based Investment Programme 2023/24	310,000	0	0	-310,000	310,000
			491,400	79,367	181,400	-310,000	310,000
Property Asset Management Strategy							
10226	AMORRISON2	Wellbeing Hub - Demolition of ALB	352,447	125,927	216,000	-136,447	0
10268	EFYVIE	Nature Restoration Fund	195,000	15,825	195,000	0	0
10303	LHUNTER	Vacant & Derelict Land IP	500,000	38,000	500,000	0	0
10176	SCULLEN	Electric Vehicle Charge Points	0	-6,640	0	0	0
10208	AMORRISON2	Bowmar Community Hub	9,000	0	0	-9,000	0
10214	GWRIGHT	Kilncraigs - Roof	900,000	11,341	900,000	0	0
10045	AMORRISON2	Statutory Compliance DDA Schools	14,000	11,938	14,000	0	0
10046	AMORRISON2	Compliance - Asbestos Removal (Schools)	8,000	6,315	8,000	0	0
10221	AMORRISON2	Cemetery Walls Upgrade	675,445	17,800	50,000	-625,445	625,445
10224	AMORRISON2	Learning Estate Cleaning Equipment	10,000	0	10,000	0	0
10259	PLEONARD	Strategic Estates Enhancements	315,000	0	0	-315,000	0
10286	IMCDONALD	Alva Primary School Bridge	35,000	0	35,000	0	0
10287	CHARGROVE	Land Welfare Facilities - Replacement	46,000	0	46,000	0	0
10288	LSANDA	Local Care Provision (Woodside)	16,000	0	0	-16,000	16,000
10293	AMORRISON2	Property - Resourcing	37,000	0	0	-37,000	0
10297	EFYVIE	Climate Change - Resourcing	19,000	0	0	-19,000	0
10298	PLEONARD	Capital Programme Support - Resourcing	380,000	0	110,000	-270,000	40,000
10220	AMORRISON2	Clackmannan Town Hall Roof and Wall Upgrade	228,256	63,076	228,256	0	0
10260	AMORRISON2	Learning Estates - Option Appraisals	365,000	0	80,000	-285,000	285,000
10261	AMORRISON2	Learning Estates - Contingencies	444,000	0	90,000	-354,000	354,000
			4,549,148	283,581	2,482,256	-2,066,892	1,320,445
Roads Asset Management Strategy							
10051	GMACLACHLAN	Carriageways - Roads	1,800,000	1,485,359	1,800,000	0	0
10054	SCULLEN	Bridge Improvements	75,000	0	75,000	0	0
10056	GMACLACHLAN	Lighting Replacement	160,000	23,662	160,000	0	0
10291	IMCDONALD	Roads & Fleet - Resourcing	56,000	0	56,000	0	0
10055	SCULLEN	Road Safety	0	1,127	0	0	0
10172	SCULLEN	Parking Management Scheme	0	0	0	0	0
10222	SCULLEN	Active Travel Route - Alloa-Alva-Menstrie	1,600,000	0	1,600,000	0	0
10309	SCULLEN	SG Road Safety Improvement Fund	75,978	0	75,978	0	0
10049	SCULLEN	Flood Prevention	129,650	0	86,433	-43,217	30,000
10050	SCULLEN	Cycle Routes	100,000	768,621	100,000	0	0
10311	SCULLEN	Community Bus Fund	121,000	0	86,000	-35,000	35,000
			4,117,628	2,278,769	4,039,411	-78,217	65,000
Total Capital Programme			25,930,138	5,864,714	17,697,501	-8,232,637	6,813,319

	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
10015	Cycle routes	-100,000
10268	SG Nature Restoration Fund	-195,000
	Cycling Scotland	-74,484
10278	Zero Waste Scotland	-583,890
10306	SG EES ABS Grant 23/24	-793,243
10307	UK GOV Shared Prosperity Fund UKPF	-60,000
10307	UK GOV Shared Prosperity Fund UKPF - unspent 22-23 grant c/fwd	-27,000
10303	Vacant & Derelict Land IP	-500,000
10308	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

Project ID	Project Manager	Project ID Description	Amended Budget	Expenditure As at 23rd Nov 2023	Projected Out-turn	Projected (Under)/ Overspend	Anticipated C/fwd to 2024/25
			£	£	£	£	£
10304		ISACS Sunnyside Primary	-40,000				
10305		ISACS Lochies School	-25,000				
10309		SG Road Safety Improvement Fund	-75,978				
10311		Community Bus Fund	-121,000				
10245		West End Park Improvements - Developer contributions	-19,933				
Gross Total Income Anticipated			-10,730,928				
NET BUDGET			15,199,210		6,966,573	-8,232,637	

Allocation of COVID Recovery Funding 2023-24

Balance of general COVID funds earmarked in reserves as at 1 April 2023 - £1.455m

No restrictions/ conditions on how these funds were to be spent, although should tie into COVID direct support or recovery.

Allocation per table below: £1.184m

Directorate	Title	Justification	Amount £
P&P	Debtors Review - Temp Creditor Controller	Backlog – work postponed during pandemic	c10,000
P&P	NFI – overtime to carry out NFI follow up	Backlog – work postponed during pandemic	5,000
People	Childcare costs	Children continue to be cared for internally where no support was available externally during pandemic	c600,000
P&P	SWF – Crisis Grants	Hardship/Cost of Living	120,000
P&P	CO2 Monitoring	Continuation of Pilot brought in during COVID to monitor CO2 levels	2,600
P&P	CASC additional relief 2023/24 2022/23 Backdate	Cost of Living	4,100 1,039
People	FSM Holiday support - Overspend	Brought in during COVID. £20k is the difference between number of children entitled and allocation of funding from SG	c20,000
People	Increase in school clothing grant – inflation 23/24	Hardship/Cost of Living – level of grant hasn't increased since 2021	41,140
People	FSM for children under care of Kinship carers	Hardship/Cost of Living	30,000
People	ASN Learning Assistants	Funded by COVID specific funding in 2022/23 – not continued in 2023/24	c£200,000
P&P	Office 365 - Security and information governance tasks	Work postponed due to pandemic, rollout to staff was the minimum level. Further enhancements required.	150,000
TOTAL ALLOCATED			1,183,879
Remaining funds to be allocated			271,121

