



**Clackmannanshire
Council**

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Comhairle Siorrachd
Chlach Mhanann

Kilncraigs, Greenside Street, Alloa, FK10 1EB (Tel.01259-450000)

Audit and Scrutiny Committee

Thursday 14 December 2023 at 9.30 am

**The meeting will be held by
Video Conference (MS Teams)**



Audit and Scrutiny Committee

The remit of the Audit and Scrutiny Committee is:

Audit & Finance

- a) Receive, review and consider reports on the Council's finance
- b) Receive, review and consider reports on value for money and best value
- c) Consideration and monitoring of the Council's Annual Governance Statement
- d) Consider internal audit reports and results of internal audit investigations
- e) Consider external audit and resultant action plans
- f) Monitor and review actions taken on internal and external audit recommendations
- g) Consider the effectiveness of the Council's risk management procedures and the control environment
- h) Receive and consider reports on countering fraud and corruption.

Scrutiny

- a) Monitor council services, including the Health and Social Care Partnership (HSCP) against agreed outcomes, standards and targets
- b) Monitor the achievement of organisation-wide agreed outcomes, standards and targets
- c) Monitor the achievement of agreed outcomes, standards and targets by the community planning partnership
- d) Monitor Police and Fire performance against Plans approved by the Council
- e) Scrutiny of Council decision-making, with the ability to call in decisions
- f) Initiate or undertake scrutiny reviews
- g) Deal with matters referred by the Council for scrutiny purposes.

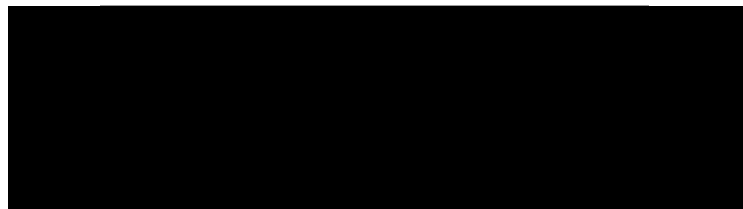
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6 December 2023

A MEETING of the AUDIT AND SCRUTINY COMMITTEE will be held via MS Teams, on THURSDAY 14 DECEMBER 2023 at 9.30 am.



**Stuart Crickmar
Strategic Director (Partnership and Performance)**

B U S I N E S S

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1. Apologies	--
2. Declaration of Interests Members should declare any financial or non-financial interests they have in any item on this agenda, identifying the relevant agenda item and the nature of their interest in accordance with the Councillors' Code of Conduct. A Declaration of Interest form should be completed and passed to the Committee Officer.	--
3. Confirm Minutes of Meeting of the Audit and Scrutiny Committee held on 26 October 2023 (Copy herewith)	05
4. Council Financial Performance 2023-24 as at September 2023– report by the Chief Finance Officer (Copy herewith)	11
5. Procurement Strategy Annual Report - report by the Strategic Director, Partnership and Performance (Copy herewith)	43
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Audit and Scrutiny Committee – Committee Members (Membership 8 - Quorum 4)

Councillors

Wards

Councillor	Janine Rennie (Chair)	3	Clackmannanshire Central	LABOUR
Councillor	Denis Coyne (Vice Chair)	5	Clackmannanshire East	CONSERVATIVE
Councillor	Phil Fairlie	1	Clackmannanshire West	SNP
Councillor	Martha Benny	2	Clackmannanshire North	CONSERVATIVE
Councillor	William Keogh	2	Clackmannanshire North	LABOUR
Councillor	Kenneth Earle	4	Clackmannanshire South	LABOUR
Councillor	Ellen Forson	4	Clackmannanshire South	SNP
Councillor	Bryan Quinn	4	Clackmannanshire South	SCOTTISH GREEN



**MINUTES OF MEETING of the AUDIT AND SCRUTINY COMMITTEE held in Council
Chambers, Kilncraigs, Alloa on THURSDAY 26 OCTOBER 2023 at 9.30 AM.**

PRESENT

Councillor Janine Rennie (Chair)
Councillor Denis Coyne (Vice Chair)
Councillor Kenneth Earle (on Teams)
Councillor Ellen Forson
Councillor Fiona Law (S)
Councillor Bryan Quinn

IN ATTENDANCE

Stuart Crickmar, Strategic Director (Partnership & Performance)
Lorraine Sanda, Strategic Director (People)
Colin Bruce, Chief Education Officer (People)
Sharon Robertson, Chief Social Work Officer (People)
Chris Alliston, Senior Manager, HR & Workforce Development (Partnership & Performance)
Cherie Jarvie, Senior Manager, Partnership & Transformation (Partnership & Performance)
Lindsay Sim, Chief Finance Officer (Partnership & Performance)
Michael Boyle, Improving Outcomes Business Manager (People)
Seonaid Scott, Health and Safety Manager (Partnership & Performance)
Alastair Hair, Team Leader, Workforce Development and Learning (Partnership & Performance)
Elizabeth Hutcheon, Management Accountancy Team Leader (Partnership & Performance)
Chief Superintendent Barry Blair, Police Scotland
Chief Inspector Audrey Marsh, Police Scotland
DCI David MacGregor, Police Scotland
Lee Turnock, Local Senior Officer, Scottish Fire and Rescue Service
Rachel Rogers, Station Manager, Alloa, Scottish Fire and Rescue Service
Lee Robertson, Senior Manager, Legal and Governance (Partnership & Performance) (Clerk to the Committee)
Heather Buchanan, Solicitor, Legal and Governance (Partnership & Performance) (Clerk to the Committee)
Melanie Moore, Committee Services, Legal and Governance (Partnership & Performance)
Gillian White, Committee Services, Legal and Governance (Partnership & Performance)

ON TEAMS

Pete Leonard, Strategic Director (Place)
Derek Barr, Procurement Manager (Performance & Partnership)
Judi Richardson, Performance & Information Adviser (Partnership & Performance)
Sarah McPhee, Senior Internal Auditor, Falkirk Council
Annemargaret Black, Chief Officer, Clackmannanshire & Stirling Health and Social Care Partnership
Ewan Murray, Chief Finance Officer, Clackmannanshire & Stirling Health and Social Care Partnership
Karlyn Watt, External Auditor, Deloitte

The Chair advised Committee that this would be Heather Buchanan last Audit and Scrutiny Committee that she will Clerk. She wished her all the best for the Future.

AS(23)41 APOLOGIES

Apologies for absence were received from Councillor Phil Fairlie, Councillor Martha Benny and Councillor William Keogh. Councillor Fiona Law was in attendance as substitute for Councillor Fairlie.

AS(23)42 DECLARATIONS OF INTEREST

None.

AS(23)43 MINUTE OF AUDIT AND SCRUTINY COMMITTEE HELD ON 24 AUGUST 2023

The minutes of the meeting of the Audit and Scrutiny Committee held on Thursday 24 August 2023 were submitted for approval.

Decision

The minutes of the meeting of the Audit and Scrutiny Committee held on Thursday 24 August 2023 were agreed as a correct record by the Committee and signed off by the Chair.

AS(23)44 POLICE PERFORMANCE REPORT FOR CLACKMANNANSHIRE – OCTOBER 2022 TO MARCH 2023

A report, submitted by the Local Area Commander, provided the Committee with information on the performance of Police Scotland in the Clackmannanshire local authority area for the period of 1 October 2022 to 31 March 2023.

In addition DCI David MacGregor was in attendance to present a 15 minute presentation on serious criminality in Clackmannanshire as previously requested by Committee.

Motion

That the Committee agrees the recommendation as set out in the report.

Moved by Councillor Janine Rennie. Seconded by Councillor Ellen Forson.

Decision

Having challenged and commented on the report, the Committee agreed to note the report.

The Chair wished Audrey Marsh all the best for the future as she will be retiring in November.

Councillor Earle lost connection on Teams during this item (10.04 am)

AS(23)45 FIRE PERFORMANCE REPORT – ANNUAL (1 APR TO 31 MAR) 2022/23

A report, submitted by the Local Senior Officer Clackmannanshire –Stirling and Fife, provided the Committee with an overview of the year performance of the Scottish Fire and Rescue Service (SFRS) in Clackmannanshire covering the period 1 April 2022 to 31 March 2023. The report was based on performance against objectives and targets set out in the Local Fire and Rescue Plan for Clackmannanshire. Performance indicators were detailed in the summary report.

Motion

That the Committee agrees the recommendation as set out in the report.

Moved by Councillor Janine Rennie. Seconded by Councillor Denis Coyne.

Decision

Having challenged and commented on the report, the Committee agreed to note the report.

AS(23)46 PARTNERSHIP AND PERFORMANCE BUSINESS PLAN 2022/23 – YEAR END REPORT

A report, submitted by the Strategic Director, Partnership and Performance, provided Committee with an update on performance, risks and achievement, relating to the Business Plan 2021-23 which was agreed in August 2021. Appendix 1 provided a fuller update on the progress, however a number of areas are highlighted with the considerations section of the report.

Motion

That the Committee agrees the recommendation as set out in the report.

Moved by Councillor Janine Rennie. Seconded by Councillor Denis Coyne.

Decision

Having challenged and commented on the report, the Committee agreed to note the report.

In line with Standing Order 10.23, the Chair adjourned the meeting at 11.49 am for a ten minute comfort break. When the meeting resumed at 12.02pm, 5 members remained present.

AS(23)47 CLACKMANNANSHIRE LOCAL CHILD POVERTY ACTION REPORT 2022/23

A report, submitted by the Strategic Director, Partnership and Performance, presented Clackmannanshire's Local Child Poverty Action Report for the period 2021/23 as required under the Child Poverty (Scotland) Act 2017. The report has been jointly prepared with NHS Forth Valley with contributions from a wide range of additional partners in line with the statutory guidance.

Motion

That the Committee agrees the recommendations as set out in the report.

Moved by Councillor Ellen Forson. Seconded by Councillor Janine Rennie.

Decision

The Committee agreed to:

1. Note comment on and challenge the report; and
2. Note that the report will be considered by the Clackmannanshire Alliance on the 1 December 2023 and published on our website thereafter in line with requirements set out in the Child Poverty (Scotland) Act 2017.

AS(23)48 HEATH AND SAFETY ANNUAL REPORT 2022/23

A report, submitted by the Health and Safety Manager, provided the 2022/23 annual report on Health and Safety performance across the Council.

Motion

That the Committee agrees the recommendation as set out in the report.

Moved by Councillor Janine Rennie. Seconded by Councillor Denis Coyne.

Decision

Having challenged and commented on the report, the Committee agreed to note the report.

AS(23)49 COUNCIL FINANCIAL PERFORMANCE 2022/23 AS AT 31 JUNE 2023

The report, submitted by the Chief Finance Officer, provided 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.

Motion

That Committee agrees the recommendations set out in the report.

Moved by Councillor Janine Rennie. Seconded by Councillor Denis Coyne.

Decision

Having commented on and challenged the report, the Committee agreed to note the report on:

1. The General Fund revenue underspend of £(0.602)m for the year to 31 March 2023;
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;
3. The HRA revenue forecasted deficit of £0.555m less than the budgeted surplus for the year to 31 March 2024;
4. The HRA Capital programme forecasted underspend of £(1.500)m;
5. The General Fund Capital Programme forecasted underspend of £(1.098)m, and
6. Progress to date in delivering the £3.814m approved savings programme, currently forecast to achieve £2.616m, 68%, as at 31 March 2024.

Stuart Crickmar advised that a report will be provided on the Health and Social Care Partnership overspend. This will be provided as a separate report or as part of the Financial Performance Report, following a discussion with Lindsay Sim, Annemargaret Black and Ewan Murray.

Action

Strategic Director, Partnership and Performance

Lee Robertson took over as Clerk following Heather Buchanan's departure.

AS(23)50 INTERNAL AUDIT PROGRESS REPORT

The report, submitted by the Internal Audit Manager, provided an update on 2022/23 and 2023/24 Internal Audit work.

Motion

That the Committee agrees the recommendation as set out in the report.

Moved by Councillor Janine Rennie. Seconded by Councillor Ellen Forson.

Decision

The Committee agreed to note the outcome from the last finalised review from 2022/23 and progress being made with completion of the 2023/24 Internal Audit Plan.

AS(23)51 CORPORATE RISK REGISTER

The report, submitted by the Strategic Director, Partnership and Performance, provided the Committee with the 2023/24 half year update on Clackmannanshire Council's Risk Register (Appendix A).

Motion

That Committee agrees the recommendation set out in the report.

Moved by Councillor Janine Rennie. Seconded by Councillor Denis Coyne.

Decision

Having commented and challenged the report, the Committee agreed to note the report as appropriate.

AS(23)52 EXCEPTIONS FROM THE APPLICATION OF CONTRACT STANDING ORDERS

It is a requirement of Contract Standing Orders that exceptions should be reported to the next available Audit Committee. The purpose of the paper submitted by the Strategic Director, Partnership and Performance is to provide detail on Exceptions to Contract Standing Orders submitted in the previous quarter.

Motion

That the Committee agrees the recommendation as set out in the report.

Moved by Councillor Janine Rennie. Seconded by Ellen Forson.

Decision

Having challenged and commented on the report, the Committee agreed to note the report.

AS(23)53 REGULATION OF INVESTIGATORY POWERS (SCOTLAND) ACT 2000

The report, submitted by the Strategic Director, Partnership and Performance, updated Committee on the Council's use of The Regulation of Investigatory Powers (Scotland) Act 2000 (RIPSA) since the previous report of 25 August 2023.

Motion

That the Committee agrees the recommendation as set out in the report.

Moved by Councillor Janine Rennie. Seconded by Councillor Bryan Quinn.

Decision

Having challenged and commented on the report, the Committee agreed to note the report.

AS(23)54 AUDIT AND SCRUTINY COMMITTEE ANNUAL REPORT AND FORWARD PLANNING 2023/24

The report, submitted by the Strategic Director, Partnership and Performance, is to finalise a forward plan for Audit and Scrutiny Committee for the coming year, and to agree Committee development priorities as part of an Annual Report to ensure continuous improvement in discharging its remit effectively.

Motion

That the Committee agrees the recommendations as set out in the report.

Moved by Councillor Janine Rennie. Seconded by Councillor Denis Coyne.

Decision

The Committee:

1. Noted the work undertaken by an informal session of the Committee that took place on 4 October 2023, outlined in the agenda as set out in Appendix 1;
2. Agreed its forward plan for 2023/24 as set out in Appendix 2 subject too Council approval;
3. Agreed to submit it's Annual Report 2023 (as set out at Appendix 3) to the next available Council meeting for comment, challenge and approval.

Action

Strategic Director, Partnership and Performance

Ends 1320 hrs

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)

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

Approved by

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

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

Appendix 1

	<i>Annual Budget 24GLBR £'000</i>	<i>Forecast to March 2024 £'000</i>	<i>Variance Forecast to Budget £'000</i>	<i>Previous reported Variance At June £'000</i>	<i>Variance Movement June to Sept £'000</i>
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. will spend November to February, with balance to be carried forward	(1,305,000)
Westthagh Travelling Site - Alva	10186	2,974,000		2,974,000	11,348	1,669,000	2,974,000	(1,305,000)		(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

Report to Audit and Scrutiny Committee

Date of Meeting: 14th December 2023

Subject: Procurement Annual Report

Report by: Strategic Director Partnership & Performance

1.0 Purpose

- 1.1. The Procurement Reform (Scotland) Act 2014 Section 18 states that the Council must prepare an annual procurement report on its regulated procurement activities as soon as reasonably practicable after the end of the financial year.
- 1.2. This report also updates the committee on key procurement activity and statistical performance during the Financial Year 2022-23 and provides an overview of the resources that are available to deliver effective procurement.

2.0 Recommendations

- 2.1. It is recommended that Committee notes the report, commenting and challenging as appropriate.

3.0 Considerations

- 3.1. The report, attached at Appendix 1, is the Ninth report presented to the Committee to comply with the statutory requirement in the 2014 Act and to provide Committee with greater visibility of all the Council's procurement activity.
- 3.2. The report gives a snap shot on how procurement is organised within Clackmannanshire Council and resources are being utilised to deliver effective procurement.
- 3.3. The financial analysis has been carried out using the Spikes Cavell tool (observatory) with financial data supplied from the Council's finance system for the 2023-23 financial year. The observatory is a unique collaborative project designed to enable public sector organisations across Scotland to gather comprehensive supplier, spend and performance information.
- 3.4. In addition the report provides:
 - a summary of the regulated procurements that have been completed during the year covered by the report,

- a review of whether those procurements complied with the authority's procurement strategy,
- the extent that any regulated procurements did not comply, a statement of how the authority intends to ensure that future regulated procurements do comply,
- a summary of any community benefit requirements imposed as part of a regulated procurement that were fulfilled during the year covered by the report,
- a summary of any steps taken to facilitate the involvement of supported businesses in regulated procurements during the year covered by the report,
- a summary of the regulated procurements the authority expects to commence in the next two financial years,
- Exception reports
- Procurement Savings
- Spike Cavell Charts detailing key statistics

3.5 Key issues identified in the report are:

- The Council is continuing to implement and enhance the functionality of the finance system which is helping to automate and streamline the entire procurement lifecycle and generate efficiencies; from a request for a quote and creation of a procurement contract, through to requisition, order transmission and payment. to enhance the procurement and finance governance arrangements.
- Local suppliers are important stakeholders in the community and setting up and encouraging two-way communication with them helps to fulfil the Council's strategic priorities. The share and trend of spend in the local area is favourable (from 16% to just over 26%) and in line with agreed targets.
- In this reporting period, 117 local suppliers were used by the Council. When the definition of local supply is extended to Forth Valley, the picture is more positive, with 37.05% remaining in the local economy. It is recognised that there is a fairly limited local supplier base but work continues with local suppliers to provide ever more opportunities. Approximately 66% of expenditure is in Scotland.
- Social care, facilities management and construction continue to be the major areas of procurement expenditure.
- The upgrade to the Council's financial management information system is providing greater opportunities for procurement efficiencies and improved governance.

4.0 Sustainability Implications

- 4.1. The report refers to maximising the local benefit of procurement by engaging with local businesses to increase awareness of opportunities to provide the council with services or supplies.
- 4.2. Figures suggest that we increased the annual share of spend with local suppliers from 23.36 % to 25.40% in the previous annual report an increase of 2.04 % In this reporting period we further increased this by 0.76% to 26.16% . Greater detail of this is shown per business sector in table 7 of the report. Our Spend in the Forth Valley area was £28,209,683, which equates to 37.05% of our overall trade creditor expenditure
- 4.3. We will continue to provide support to local businesses and the third sector to ensure they are able to respond to opportunities to provide the council with services or supplies.

5.0 Resource Implications

5.1. *Financial Details*

- 5.2. 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
- 5.3. Finance have been consulted and have agreed the financial implications as set out in the report. Yes

5.4. *Staffing*

6.0 Exempt Reports

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

7.0 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)

8.0 Equalities Impact

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

Yes NA

9.0 Legality

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

10.0 Appendices

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

Appendix 1: Procurement Annual Report

11.0 Background Papers

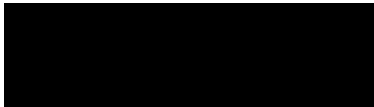
11.1 Have you used other documents to compile your report? (All documents must be kept available by the author for public inspection for four years from the date of meeting at which the report is considered)

Yes (please list the documents below) No

Author(s)

NAME	DESIGNATION	TEL NO / EXTENSION
Derek Barr	Procurement Manager	01259 452017

Approved by

NAME	DESIGNATION	SIGNATURE
Stuart Crickmar	Strategic Director Partnership & Performance	



**Clackmannanshire
Council**

www.clacks.gov.uk

Comhairle Siorrachd
Chlach Mhanann

Annual Procurement Report

Financial Year 2022 – 2023

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1. Purpose

This report provides an update on procurement activity within Clackmannanshire Council and provides an overview of the resources that are available to deliver effective procurement and the actions taken to ensure that procurement conducted is effective and efficient as possible.

The Procurement Reform (Scotland) Act 2014 Section 18 States that the Council must prepare an annual procurement report on its regulated procurement activities as soon as reasonably practicable after the end of the financial year.

The report must include —

- a summary of the regulated procurements that have been completed during the year covered by the report, page 29
- a review of whether those procurements complied with the authority's procurement strategy, page 29
- to the extent that any regulated procurements did not comply, a statement of how the authority intends to ensure that future regulated procurements do comply, page 29
- a summary of any community benefit requirements imposed as part of a regulated procurement that were fulfilled during the year covered by the report, page 31
- a summary of any steps taken to facilitate the involvement of supported businesses in regulated procurements during the year covered by the report, page 32
- a summary of the regulated procurements the authority expects to commence in the next two financial years, page 33

2. Introduction

Since 2006, Scottish Government and Scotland Excel initiatives have led to significant changes in Councils' procurement practices. In March 2006, the Scottish Government published the Review of Public Procurement in Scotland (The McClelland Report). The report concluded that public sector structures, people and technology were not in place to improve how the public sector buys goods and services and that the public sector needed to improve quickly.

Procurement today plays a key part in delivering Scotland's economic strategy, focussed on sustainable economic growth and delivering better outcomes for Scotland. The truly collaborative partnership approach between public sector, business and the third sector has resulted in a transformed public sector landscape, with procurement today a lever for economic change.

The Scottish Model of Procurement realises the key components of the Scottish Government's drive towards a more dynamic, sustainable and inclusive economy, where high quality public services play a vital role in making Scotland stronger and fairer, and increasing economic growth.

Scottish Procurement



Scottish Model of Procurement



The impact and benefits of the changes in legislation will support improved economic, social and environmental wellbeing, reduce inequality, promote innovation, and increase access to opportunities for small businesses, the voluntary sector and disadvantaged individuals across the country.

The changes will maximise the impact of annual procurement spend and ensure that

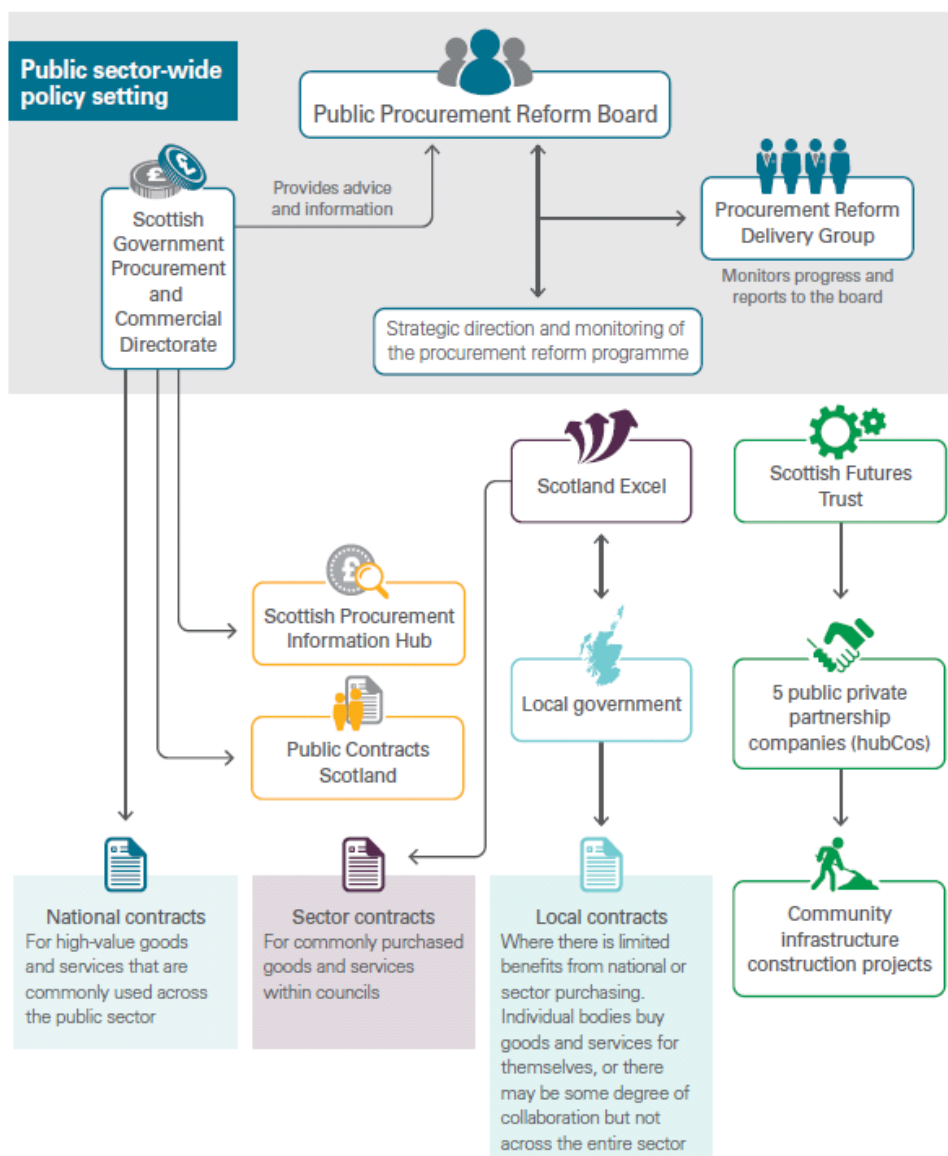
public procurement in Scotland delivers environmentally sustainable, socially responsible and innovative goods, services and works.

In addition to councils and groupings of councils, other organisations are involved in supporting improved procurement in councils. The main ones are the Scottish Government, Scotland Excel and the Scottish Futures Trust. Councils have access to framework contracts set up by Crown Commercial who lead on procurement policy on behalf of the UK Government

Councils also have access to frameworks and framework contracts set up by councils and groups of councils in Scotland and the rest of the UK. The Scottish public sector

relationships are illustrated in Figure 1.

Figure1.



Source: Audit Scotland

3. Clackmannanshire procurement position background & key statistics

The financial analysis and procurement category of spend has been carried out using The Scottish Procurement Information Hub (The Hub) supported by Spikes Cavell with financial data supplied from the Council's finance system One Council commonly known as TechnologyOne for 2023/23.

The Hub is a unique collaborative project designed to enable Scottish public sector organisations to gather comprehensive supplier, spend and performance information and to use that data to share best practice, improve joint working and increase efficiency.

Tables 1 and 2 summarise the key statistics for the 2022/23 on the Council spend on goods, services and works with trade creditors.

Table 1: Key Statistics

2022/23 Published Data Overview

£ 78,401,877 Total Spend			£ 72,571,029 Core Trade Spend	
1420 Input Suppliers	1367 De-duplicated Total Suppliers	53 Duplicate Suppliers	694 SME Suppliers	117 Local Suppliers
31,520 Transactions	£57,353 Avg. spend per supplier	0.22% Purchase Card Spend	61.32% SME Spend	26.16% Local Spend

Key:

Total Spend – The total amount of spend for the financial year 2020 /21

Input Suppliers – The number of suppliers, before de-duplication

De-duplicated Total Suppliers - The number of unique suppliers.

Duplicate Suppliers - The number of suppliers which are duplicates of another supplier.

PCard Spend - Percentage of transactions by value of spend that are identified as Purchase Card transactions in the extract.

Transactions - The total number of transactions.

Avg. spend per supplier - The average spend per unique supplier.

Core Trade Spend – Core Trade is a sub set of our supply base that includes all trade suppliers and social care providers with whom we have spend £1,000 or more in the financial year.

SME Suppliers – Small & Medium sized business where the supplier has less than 249 employees or where the annual revenue is less than £22.8m

SME Spend – Spend with SME as a percentage of Core Trade Spend

Local Suppliers – Spend with suppliers within Clackmannanshire based on Post Codes. Please note postcodes are generated from our finance system and it is the postcode that we pay our invoices that is used for this statistic. This does not mean that we are not spending with a national company with a local branch.

Local Spend – Spend with local suppliers as a percentage of Core Trade Spend

Table 2: Variances previous annual reports

	18/19	19/20	20/21	21/22	22/23	Variance
Number of Suppliers - Trade Creditors	2021	1754	1383	1441	1420	-21
Total Value of Procurement Spend	£63,629,995	£65,194,550	£57,948,752	£70,383,369	£72,571,029	+£2,187,660
Number of Invoices	34,617	30847	25530	28524	31520	+2,996
% Spend with SMEs	53%	55%	64%	60%	61.32	+1.32%
% Spend Locally	16%	19.69%	23.36%	25.40	26.16	+0.76%

Procurement expenditure has increased over the period from 2018/19 to 2022/23 from £63,629,995 to £72,571,029

The Council paid **87.7%** of invoices within 30 days of receipt of a valid invoice to the creditors team in 2021/22

The % spend with SME's had **increased** by **1.32%** in the last financial year. Table 6

The % Spend locally has **increased** from the previous year by **0.76%**. This is shown in more detail in Table 7

Table 3: Procurement activity in Public Contracts Scotland Portal in the period

	2018/19	2019/20	2020/21	2021/22	2022/23
Contract Notices Published	18	16	13	13	15
Contract Award Notices	42	42	38	10	7
Number of Quick Quotes Published	23	23	17	29	30

A summary of Clackmannanshire's overall expenditure in percentage terms are shown in Table 4:

Overall Spend in %	2018/19	2019/20	2020/21	2021/22	2022/23
Social Community Care	30.44	30.74	36.97	36.99	37.47
FM Services	14.19	13.11	14.71	13.45	12.92
Construction	11.33	11.74	8.43	10.25	9.66

Table 4: Overall Expenditure

Proclass 10.1 Level 1	Total Spend	Total Value (%)	Total Suppliers	Total Suppliers (%)	Total Transactions	Total Transactions (%)
Social Community Care	£ 29,298,168.35	37.47	160	16.08	3984	13.01
Facilities & Management Services	£ 10,102,312.20	12.92	51	5.13	1247	4.07
Construction	£ 7,556,575.68	9.66	59	5.93	1632	5.33
Construction Materials	£ 4,157,116.83	5.32	76	7.64	9147	29.86
Utilities	£ 3,413,597.71	4.37	15	1.51	636	2.08
Information Communication Technology	£ 3,363,220.26	4.30	87	8.74	863	2.82
Housing Management	£ 2,694,155.74	3.45	8	0.80	230	0.75
Human Resources	£ 2,669,489.83	3.41	57	5.73	1882	6.14
Environmental Services	£ 2,565,478.17	3.28	38	3.82	351	1.15
Consultancy	£ 1,783,489.91	2.28	27	2.71	223	0.73
Public Transport	£ 1,558,270.72	1.99	32	3.22	677	2.21
Financial Services	£ 1,456,941.71	1.86	16	1.61	840	2.74
No Summary Category	£ 1,450,327.79	1.85	32	3.22	469	1.53
Vehicle Management	£ 1,183,967.86	1.51	59	5.93	1028	3.36
Education	£ 1,006,040.83	1.29	59	5.93	1111	3.63
Catering	£ 882,191.54	1.13	23	2.31	1857	6.06
Furniture & Soft Furnishings	£ 701,273.76	0.90	16	1.61	1254	4.09
Healthcare	£ 511,967.66	0.65	40	4.02	613	2.00
Horticultural	£ 264,364.45	0.34	18	1.81	184	0.60
Cleaning & Janitorial	£ 247,921.28	0.32	15	1.51	394	1.29
Sports & Playground Equipment & Maintenance	£ 198,518.39	0.25	25	2.51	112	0.37
Highway Equipment & Materials	£ 185,274.65	0.24	10	1.01	40	0.13
Clothing	£ 177,817.23	0.23	12	1.21	656	2.14
Mail Services	£ 173,661.34	0.22	4	0.40	188	0.61
Legal Services	£ 160,969.84	0.21	18	1.81	188	0.61
Street & Traffic Management	£ 147,280.38	0.19	5	0.50	59	0.19
Health & Safety	£ 120,826.65	0.15	7	0.70	89	0.29
Stationery	£ 80,868.63	0.10	8	0.80	556	1.82
Arts & Leisure Services	£ 47,618.38	0.06	12	1.21	41	0.13
Domestic Goods	£ 28,719.45	0.04	5	0.50	76	0.25
Cemetery & Crematorium	£ 1,000.00	0.00	1	0.10	1	0.00

Highlighted are the top three %'s for each category of spend, suppliers & transactions
 Consultancy on further analysis is spend through HUBCO East Scotland and is construction related expenditure

Appendix 5 provides more detail of the categories of spend and detail of the expenditure with individual suppliers.

Table 5 below provides the range of invoice values. Similarly, to last year, a large number of invoices are being processed for relatively low values that create an administrative cost to the council. However, analysis of the figures do show a small reduction in invoices processed over the last two years with invoices less than £100.

Table 5:**Invoice distribution by range of invoice values 2022/23**

Invoice Range	Volume	% of Invoices	Value	% of Spend
More than £250,000	18	0.06	£10,877,911	13.90
£50,001 to £250,000	161	0.53	£16,081,712	20.55
£10,001 to £50,000	1230	4.04	£27,224,854	34.80
£1,001 to £10,000	6123	20.13	£20,018,392	25.59
£501 to £1,000	3053	10.04	£2,189,362	2.80
£101 to £500	8864	29.14	£2,120,429	2.71
£51 to £100	3351	11.02	£246,346	0.31
Less than £51	7134	23.45	£168,714	0.22
Credits	482	1.58	-£690,159	-0.88

Invoice distribution by range of invoice values 2021/22

Invoice Range	Volume	% of Invoices	Value	% of Spend
More than £250,000	21	0.08	£ 12,420,578.38	17.69
£50,001 to £250,000	141	0.51	£ 13,916,008.13	19.82
£10,001 to £50,000	1090	3.97	£ 23,269,452.55	33.13
£1,001 to £10,000	5426	19.77	£ 17,259,838.61	24.58
£501 to £1,000	2628	9.57	£ 1,868,236.90	2.66
£101 to £500	7941	28.93	£ 1,931,898.57	2.75
£51 to £100	3149	11.47	£ 233,601.69	0.33
Less than £51	6558	23.89	£ 150,282.05	0.21
Credits	496	1.81	-£ 821,343.67	-1.17

Invoice distribution by range of invoice values 2020/21

Invoice Range	Volume	% of Invoices	Value	% of Spend
More than £250,000	20	0.08	£ 11,477,251.53	18.32
£50,001 to £250,000	116	0.47	£ 11,309,528.68	18.05
£10,001 to £50,000	1077	4.40	£ 21,014,547.84	33.54
£1,001 to £10,000	4716	19.28	£ 15,477,125.65	24.70
£501 to £1,000	2285	9.34	£ 1,626,049.76	2.59
£101 to £500	7282	29.77	£ 1,797,671.71	2.87
£51 to £100	2945	12.04	£ 217,874.00	0.35
Less than £51	5581	22.82	£ 126,794.45	0.20
Credits	436	1.78	-£ 383,897.30	-0.61

Table six below shows that overall, spend is relatively evenly distributed amongst small and medium sized enterprises and performance compares favourably with other Local Authorities.

Table 6 below shows an increase of **1.62%** percentage spend with SME's compared to last year

Table 6: percentage spend with SME's

Supplier Size	Total Value (%)	Total Suppliers (%)	Total Transactions (%)
Large Company	38.26	24.32	42.78
Medium Company	31.85	30.95	33.24
Small Company	29.89	44.74	23.98
SME Total 22/23	61.74	75.68	57.22
SME Total 21/22	60.12	76.67	56.61

Table 7 below shows the percentage of Spend locally has increased by 0.76% in this financial year.

Table 7: Percentage of spend by Locality.

	17/18	18/19	19/20	20/21	21/22	22/23	Variance
% Spend Locally	14%	16%	19.69%	23.36%	25.40	26.16	+0.76%

Percentage of spend in Scottish region

Region (Scottish Definition)	Total Spend	Total Value (%)	Total Suppliers (%)	Total Transactions (%)
Scotland - Forth Valley	£28,209,683	37.05	26.23	40.83
Scotland - Glasgow and Strathclyde	£11,930,198	15.67	15.67	16.24
South East	£11,126,225	14.61	6.07	4.83
Scotland - Tayside Central and Fife	£4,455,336	5.85	6.34	6.71
Scotland - Edinburgh and Lothians	£3,406,754	4.47	8.19	4.06
Scotland - Highlands and Islands	£1,655,098	2.17	0.70	0.31
Scotland - South	£668,179	0.88	0.79	0.43
Scotland - Aberdeen and North East	£110,052	0.14	0.97	0.15

4. Annual procurement savings achieved

Appendix 6 illustrates Clackmannanshire's participation in national contracts under the Category A, Scottish Government procurement savings, Category B, Scotland Excel procurement savings and Category C, Clackmannanshire savings

Scottish Government procurement (Cat A) savings

The Scottish Government provide a contract-by-contract cash saving description using various methods depending on the contract type. A full breakdown of Scottish Procurement Savings nationally is at Appendix 6.

Scotland Excel - Local authority sector contracts (Cat B) savings

Scotland Excel estimate potential savings for each new collaborative contract. It bases its calculations on the total spend of participating councils in the previous year(s) and current market data. It works closely with the council to develop its savings estimates and the council agree these estimates during the contract development process.

Scotland Excel calculates savings using the percentage saving that the council might achieve if it opted for the best value supplier in a framework agreement. When the contract becomes operational, Scotland Excel collects spend information from suppliers and applies the expected percentage saving to the actual spending on the contract.

Scotland Excel reports savings to councils through quarterly business review reports and to its governance committees. Its method of calculating savings may not always reflect the savings achieved by councils for the following reasons:

- The cheapest option in the framework may not be available to the council.
- The council may not choose the cheapest supplier from those in the framework, for example they may not choose the cheapest tyres in a framework contract if higher cost but better quality tyres have a lower whole-life cost to the council.
- A council may join a contract after Scotland Excel has awarded it and the saving may be higher or lower depending on the price in the council's predecessor contract.

A full breakdown of Scottish Excel Savings is at Appendix 6.

Clackmannanshire procurement (Cat C) savings

The business case for Corporate Procurement clearly outlines the opportunities to maximise value for money by identifying service benefits and efficiencies through a consistent and corporate approach to procurement. To drive the progress of the business case the Procurement Matters Group was developed to bring together key professionals from the council with procurement responsibilities.

A breakdown of Clackmannanshire Council Savings is at Appendix 7

5. Procurement strategy

The Procurement Reform (Scotland) Act 2014 Section 18 States that the Council must prepare a procurement strategy by 31 December 2016.

Following on from the interim procurement strategy approved by Council on 15th December 2016, approval was sought from the Partnership & Performance Committee to adopt the procurement strategy to cover the period from March 2019 to March 2023 to comply with the requirements of the Procurement Reform (Scotland) Act which was later ratified at the next Clackmannanshire Council meeting

The Strategy sets out how the Council will:

- Make procurement more straightforward for suppliers and the Council alike
- Increase the professionalism and commercial skill of those carrying out procurements for the Council
- Provide opportunities to local and SME suppliers, including third sector organisations, to participate by increasing visibility of the Council's procurement plans and opportunities
- Maximise innovation, sustainability and collaboration in procurement activities
- Work with the Integrated Joint Board(IJB) in the provision of Adult Social Care Services

The Procurement strategy provides a vision for procurement, identifies procurement principles and a work plan to deliver the 6 key themes. Its development followed on from the adoption of the interim strategy, which committed to an engagement exercise being carried out with local stakeholders.

- **Strategic Theme 1: Straightforward:**
To make procurement as straightforward as possible for the Council and potential suppliers, in particular to improve access for local suppliers and SMEs and to eliminate anything that does not add value to the procurement
- **Strategic Theme 2: Professional:**
To continue to embed professional procurement and contract management skills and support the growth of commercial acumen within the Council.
- **Strategic Theme 3: Maximise local opportunities:**
To support and encourage an effective local supplier market including the voluntary sector and the promotion of local social value in contracts.
- **Strategic Theme 4: Strategic:**
To use sound procurement practices and innovative solutions to promote sustainability and value for money, making use of clear and detailed procurement/purchasing data, collaboration and partnership opportunities where appropriate.
- **Strategic Theme 5 Fair:**
To ensure that, where applicable, contractors comply with Living Wage and Blacklisting Policies and to ensure that account is taken of the possible impact

that the Council's approach to major projects might have on different groups of people.

- **Strategic Theme 6 Compliance:**

To ensure that all procurement activity across the Council is compliant with procurement regulations, Contract Standing Orders and Financial Regulations.

The strategy is reviewed annually through the action plan update to ensure ongoing alignment with corporate priorities. Appendix 11 provides a detailed update on progress.

6. Local suppliers

Local suppliers are important stakeholders in the community and setting up and encouraging two-way communication with them helps to fulfil the Council's broader social objectives as follows:

- The use of Community Benefit (CB) clauses provides a method of including social and economic matters in public contracts for the supply of goods, services or works. CB clauses need not cost more and they require contractors working on public sector contracts to put something back into the community.
- The identification of new suppliers where there may be shortages or lack of competition
- Help local suppliers sell themselves to major companies as potential sub-contractors when large contracts are due to be let by the Council
- Expose the Council to new ideas, products and services from local suppliers and allow them to be routed to the appropriate officer

In accordance with the terms of the Procurement Reform (Scotland) Act, Clackmannanshire Council is committed to maximising community benefits, community wealth building and the Council's social and economic regeneration objectives.

Where identified candidates are required to complete a community benefit method statement, which forms part of the contract conditions. The successful candidates are required to enter into a legally binding agreement incorporating the Community Benefits method statement.

In partnership with Clackmannanshire Third Sector interface(CTSI) and Samtaler a social value creation agency we have created a community benefit wish list and have asked community groups and third sector organisations to identify items they require to support their work. This list has been designed to make it easier for businesses operating in Clackmannanshire to see the current needs of charities and social enterprises and candidates are required to choose from this list when submitting their tender.

<https://ctsi.org.uk/community-benefits>

The relatively small geographic areas covered by Clackmannanshire and small number of companies registered with Public Contracts Scotland are likely to be key factors in the share of spend. However it could easily be argued that Forth Valley as an area could be

considered “Local” and our expenditure in Forth Valley equates to **37%** of the Council spend. The data used to calculate these figures are based on expenditure by invoiced postcode. This brings up a number of anomalies as a number of our suppliers head offices are not based in the area that the services or goods are supplied from.

As an example, the Council spent £8,888,305 with Clackmannanshire Educational Partnership Ltd, which equates to 12% of our overall expenditure and Invoiced to their registered office in Windsor & Maidenhead. It could be also be reasonably argued that at least 50% of this expenditure could be attributed to the expenditure in Scotland, Forth Valley and Clackmannanshire but the data does not allow us to extract to that level of detail.

Based on this assumption with just this one supplier our percentage expenditure in Scotland would be over 72% in Forth Valley 47% and in Clackmannanshire just under 26%

Our Spend in Scotland was **£50,434,304, which** equates to **66.25%** of our overall trade creditor expenditure

Region	Total Spend	Total Suppliers	% Of Spend
Scotland	£50,434,304	669	66.25%

Our Spend in the Forth Valley area was **£28,209,683** which equates to **37.05%** of our overall trade creditor expenditure

Region	Total Spend	Total Suppliers	% Of Spend
Scotland - Forth Valley	£ 28,209,683	298	37.05%

Our Spend in the Clackmannanshire area was **£19,916,142**, which equates to **26.16%** of our overall trade creditor expenditure

Local Authority	Total Spend	Total Suppliers	% Of Spend
Clackmannanshire	£ 19,916,142	159	26.16%

Local spend by Clackmannanshire Council is dominated by Social Care & Services followed by Construction and then Travel & Accommodation

Please Note: Travel & Accommodation the expenditure is only on Travel

Table 8: Spend Summary by Business Sector Locally.

vCode Business Sector	Total Spend	Total Vendors	Total Transactions
Social Care & Services	£ 12,172,461.83	29	1106
Construction	£ 1,577,505.68	17	5961
Travel & Accommodation	£ 1,102,797.49	22	523
Other Goods & Services	£ 469,898.16	2	24
ICT	£ 368,573.35	2	53
Healthcare	£ 199,276.96	1	35
Facilities Management	£ 129,663.24	12	239
Arts, Sport & Leisure	£ 72,049.48	5	29
Human Resources	£ 54,142.21	4	45
Transport	£ 33,277.65	1	25
Vehicles	£ 29,568.19	3	32
Marketing & Media	£ 22,192.00	3	17
Education	£ 19,601.60	3	43
Waste & Environmental Services	£ 19,403.47	2	27
Animals & Farming	£ 7,825.00	1	13
Manufacturing & Machinery	£ 6,065.00	2	9
Food, Beverage & Catering	£ 5,800.00	1	5
Retail & Wholesale	£ 3,800.00	2	9
Financial Services	£ 2,400.00	1	2
Professional Services	£ 1,200.00	1	1

There have been a number of events to assist suppliers including and The Council continues to partner with the Supplier Development Programme (SDP) to help prepare local suppliers to bid for Council Contracts. They have provided a number of webinars and virtual events and feedback from these events have been extremely favourable



An event, "Talking Tenders", was held in March 2022 as part of Clackmannanshire Business Week 2022. This was organised in partnership with SDP and saw more than 20 businesses attend.

Local businesses were able to meet the "Real Buyers" of Clackmannanshire Council. Members of the Procurement Team were on hand to advise businesses on how they could work with the Council, including information on upcoming and future contracts and where to find them.

The Council were in attendance at the 2022 national Meet the Buyer Virtual event in May with our virtual exhibition and presentations

The Council were also in attendance at the 2023 national Meet the Buyer event in May, organised by the Supplier Development programme and held at the EICC this year.

We spoke to almost 160 people from an incredibly diverse range of sectors. Including a number of construction businesses, including "passiv haus" expertise and gym provision, installation and maintenance firms. There were numerous ICT businesses and fleet-oriented companies. There are examples of potential suppliers in almost every area of Council activity

7. Contract standing orders

The Council's Procurement processes and procedures are documented in Contract Standing Orders (CSO's) and Financial Regulations. CSO's are made under Section 81 of the Local Government (Scotland) Act, 1973 and apply to the making of all contracts by or on behalf of Clackmannanshire Council. CSO's are subject to any overriding requirements of the European parliament on the coordination of procedures for public works contracts, public supply contracts and public service contracts and The Public Contracts (Scotland) Regulations 2015.

CSO's set out a framework of procedural rules, behaviours and standards applicable to procurement activity. Compliance ensures value for money, propriety and the proper spending of public money and ensures that the Council is fair and accountable in its dealings with contractors and suppliers.

CSO's are due for a full review in the 2022/23 financial year and a report will be submitted to Council for consideration and approval.

Exceptions to CSO's are documented and a full report on the exceptions noted in 2022/23 are at Appendix 8.

8. Purchasing system

In 2016 we saw the replacement of the Council's finance system which has been realising benefits of end to end processing by fully supporting the e-procurement (purchase to pay process) and is enhancing procurement and finance governance arrangements.

The benefits include; improved supplier payments, significant reduction in the purchase card transactions and enhanced procurement management information.

The Council is now using the new system to undertake the annual financial analysis and procurement category of spend.

The system was upgraded in February 2020 and updated in 2022 to further improve the functionality and enhance the business processes and governance arrangements this included:

- CiA Upgrade

This allows the use of the system on any device such as IPad's or smartphones.

- Dragitin and ITP (Intelligent Transaction Processing)

This ensured compliance with e-Invoicing Directive

9. Purchasing cards

Due to the previous manual invoice system, the Council found difficulties in meeting national performance indicators to pay suppliers within 30 days, which was one of the reasons for implementing a new finance system. The figures shown in table 9 show the reductions in Purchase card spend and transactions. Further benefits will be realised when the Purchase Card module is implemented within the finance system.

Since 2003, a partnership with Barclaycard through the Government Procurement Card (GPC Visa) contract has enabled authorised staff to conduct low-value transactions quickly and to consolidate large numbers of invoices from multiple suppliers into a single monthly invoice, thus removing process costs and improving management information. There is a potential efficiency saving of £28 per transaction compared to the full manual process.

As GPC pays suppliers in as little as four days it allows the Council to support the Scottish Government's pledge to pay SME's within 10 days.

The arrangement also makes it easier to monitor compliance with procurement policies such as delegated authority levels as the following can be set:

- different levels of purchasing authority for staff
- built-in safeguards such as monthly credit limits
- business sector category restrictions

The utilisation of the finance system rather than using the purchase card has provided improved workflow capabilities to route transactions for review and approval and show greater visibility on what is being spent. The use of electronic catalogues within the

system has taken away the requirement to use purchase cards for the low value transactions which can be consolidated within the finance system and reduce the number of transactions. The reduction in volumes and expenditure are shown in table 9 below.

Table 9: Purchase Card transactions summary

	2014/15	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
Purchase Card Transactions	35,949	3,265	3137	1318	1046	943	701
Spend	£2,214,250	£582,849	£714,090	£278,519	£174,877	£167,975	£172,591
Cardholders	41	31	27	27	25	17	18

10. The Scottish Procurement Agenda

The Public Procurement Group has developed a set of priorities, high level aims and aspirational delivery statements for all public procurement leaders in Scotland – the public procurement priorities. They demonstrate our commitment to using the power of procurement to deliver and influence outcomes that are good for the people of Scotland. They also support the commitments set out in the government’s National Performance Framework, the Programme for Scotland and our Economic Recovery Implementation Plan.

- **Priority: leadership and visibility**

High level aims:

- engage and influence organisation leaders and stakeholders
- raise profile with better communications internally and externally
- identify and own escalated issues

- **Priority: sustainable economic recovery**

High level aims:

- mainstream sustainable procurement and related tools
- use of intelligent data and local partnerships Local Partnerships
- inclusive and responsible supply chains
- understand what good looks like, tracking performance and tackling opportunities to deliver better outcomes

- **Priority: supply chain resilience (public sector)**

High level aims:

- manage business continuity through supply chain shocks (e.g. pandemic, post-EU Exit)
- build/support immediate and longer term resilience in critical supply chains
- collaborate on opportunities to grow capacity & capability in targeted sustainable supply chains

- **Priority: maximise impact of the sustainable duty (including post EU-exit implications)**

High level aims:

- understand and exploit any flexibility within current Rules and our international obligations to support economic recovery
- explore further options to maximise priority outcomes and financial wellbeing to ensure Scotland maintains its competitive position in the world

- **Priority: climate emergency (including carbon reduction and a circular economy)**

High level aims:

- embed climate considerations in a ‘whether’, ‘what’, ‘how’ and ‘how much’ we buy approach
- integrate climate action in contract and supplier management activities
- seek local leaders, stakeholders and suppliers commitment to developing cross-functional roadmaps that exploit opportunities for economic development while delivering on our climate ambitions

- **Priority: achieving professional excellence (against national policy and standards)**

High level aims:

- create and develop the talent we require now and in the future to deliver on our ambitions
- develop and/or implement collaborative targeted capability programmes to build skills and competencies, driving consistency in approaches
- ensure that training and professional development continues to be available to the sector during the pandemic and post-pandemic period

- **Priority: develop our use of systems to exploit sustainable outcomes and support reporting**

High level aims:

- embed national and tailored sectoral systems and best practice tools across the Scottish public sector and supply base
- increase the visibility / use of other systems in use across sectors
- develop a strategy to enable the sharing of these systems and tools across sectors to enhance outcomes

Several pieces of legislation have changed the regulatory framework for public procurement across the Scottish public sector and will be revised later in 2022/23

11. Climate Emergency

Clackmannanshire Council unanimously agreed to:

- Set a target for the Council's own operations to reach net zero greenhouse gas emissions by 2040 at the latest and create interim targets leading up to 2040.
- Set a target for the Clackmannanshire area to reach net zero greenhouse gas emissions by 2045 at the latest
- Establish an internal Climate Emergency Board and approve the terms of reference

<https://www.clacks.gov.uk/site/documents/climatechange/climatechangestrategy/>

The Climate Emergency Board is made up of cross-party elected members and senior officers. The Terms of Reference of the Climate Emergency Working Group was endorsed by the Climate Emergency Board to ensure that Team Leaders from the Council are directly involved in developing an updated the Climate Emergency Action Plan and to achieve interim emission reduction targets leading up to net zero by 2040.

The Climate Emergency Board, Climate Emergency Action Plan and Climate Emergency Working Group are therefore the main vehicles for achieving the Council's net zero targets.

The role of the Climate Emergency Working Group is:

- to identify an appropriate officer to lead each theme:
 - o Energy, Heat and Buildings
 - o Low-carbon Transport
 - o Waste, Recycling and the Circular Economy
 - o Biodiversity, Carbon Storage and Agriculture
 - o Adaptation, Planning and Organisational Capacity
 - o Economic Development and Sustainable Procurement;
- to develop new emissions reduction ideas to be escalated to the Climate Emergency Board for consideration;
- to monitor progress in emissions reduction activity, particularly those that contribute most to Clackmannanshire Council's and the Clackmannanshire Area's carbon footprint, and to track progress against net zero targets and interim net zero targets;
- to develop a communications plan to increase carbon literacy and upskill people in Clackmannanshire;
- to coordinate and facilitate Climate Change Engagement across Clackmannanshire based upon a feedback form from the Climate Change Forums;
- to provide information required for the Public Bodies Climate Change Duty Report (PBCCD) process and ensure compliance with statutory emissions reduction targets;
- to develop an Adaptation Framework / Strategy for the Climate Emergency Board's consideration;
- to continuously review the Council's baseline emissions, identify new opportunities for emission reductions and explore carbon accounting;
- to identify and coordinate bids for additional funding opportunities;
- and to oversee and establish additional sub-group, as appropriate.

The PBCCD report provides means of quantifying and publishing the Council's emissions and emission reduction pathways to net zero. The Climate Emergency Working Group will therefore be able measure progress and will help to ensure that climate change targets and objectives are being met.

The Climate Emergency Working Group meets quarterly, in advance of the quarterly Climate Emergency Board meetings to allow board to be provided with an update of key decisions and ideas from the Working Group.

Subgroups and advisory groups that support the operational achievement of emissions reduction targets include:

- Clackmannanshire Climate Change Forums (and legacy groups thereafter)

- Clacks Good Food Partnership
- Clackmannanshire Council Recycling Champions

Procurement is an active member of this group

Theme 6: Economic Development and Sustainable Procurement

Action	Responsible	Update to Board	Short (1 year) /Medium (2 – 4 years) / Long (5-10 years)
6.1 Review the Council's Procurement Strategy to identify conflicts or ambiguity with climate change targets and amend as required.	Procurement Manager	October 2023	Short
6.2 Explore procuring green energy.	Place Service	TBC	TBC
6.3 Commit to procuring good food such as in the Government's Eatwell Guide due to the significant health and emission reduction potential, particularly in schools. Food For Life (Stirling have silver) https://www.foodforlife.org.uk/	Place & People Services	TBC	TBC
6.4 Devise procurement strategies and frameworks that allow space for local procurement to increase, in order to provide local investment in our economy, increased market share of contracts and projects and investment in our Clackmannanshire employment base.	All Services	On-Going	Short-term
6.5 Public bodies can lead the way through developing procurement frameworks and contracts with specific environmental requirements and with developing and maintaining standards / regulation thus building on the existing sustainable procurement duties placed on public bodies.	All Services	On-Going	Short-term
6.6 Explore requirements of procurement processes and business support to prioritise businesses with emission reduction plans.	All Services	On-Going	Short-term
6.7 Continue to explore options to securing funding to support businesses with carbon accounting, establishing net zero targets and decarbonisation.	Energy and Sustainability Team / Economic Development		Ongoing
6.8 Continue to develop the environmental element of the Good Employment Charter to encourage employers to develop plans to reach net zero.	Energy and Sustainability Team / Economic Development	2023	Short
6.9 Explore the development of a Carbon Charter with a Green Pledge and carbon certification for businesses. Commitments could include: <ul style="list-style-type: none"> ○ Review and reduce energy use: such as by switching off IT at the end of the day, using energy efficient LED bulbs, switching the heating down 1 / 2°C; ○ Encourage employees to use active transport; ○ Review work practices, encourage working from home when possible; ○ Switching to green products, paper waste instead of plastic where possible; 	Energy and Sustainability Team / Economic Development	2023/24	Medium

<ul style="list-style-type: none"> ○ Switch to a 100% green energy supplier at contract renewal or earlier; ○ Re-use and recycling equipment, waste and products. 			
<p>6.10 Respond to businesses input at the Climate Change Forums and developing demand-led initiatives such as:</p> <ul style="list-style-type: none"> ○ hosting green networking events; ○ identifying green businesses as role models for other organisation exploring emissions reductions; ○ Escalating green skills gaps to learning providers and Scottish Government to maximise economic productivity; ○ Explore potential through the funding through the Flexible Skills programme and the SIEC. 	Energy and Sustainability Team / Economic Development	On-going	Short/Medium
<p>6.11 Securing funding for or signposting to partner organisations' energy reduction initiatives</p>	Economic Development / Energy and Sustainability Team	On-going	On-going
<p>6.12 Explore making business support conditional to ensure that companies align with the transition to net zero.</p>	Economic Development	On-going	On-going

12. Community Wealth Building

Community Wealth Building in Clackmannanshire Report

This report lays out the context to community wealth building in Clackmannanshire, outlines the activities that are currently being undertaken, and provides recommendations for how the agenda should be taken forward.

<https://www.clacks.gov.uk/site/documents/economicdevelopment/communitywealthbuildinginclackmannanshire/>

The creation of a Community Wealth Building Action Plan by the Centre for Local Economic Strategies (CLES) – approved by Council in December 2020 – provided the Council and its partners with a strong platform on which to build. Significant activity has taken place since then, despite the challenging circumstances in which we were operating.

Delivering against our action plan will be an important step forward, but we need to move towards making Community Wealth Building a guiding principle in everything we do and in every decision we make. This is not something the Council will achieve alone and the support, enthusiasm and commitment to action from our Clackmannanshire Alliance partners and our Wellbeing Economy Anchor Partnership has been invaluable

We have also received significant practical support from Scottish Government and agencies such as Scotland Excel and the Improvement Service

We very much hope that learning from our work in Clackmannanshire will be of use to others as the drive to deliver a Wellbeing Economy and implement Community Wealth Building approaches across Scotland gathers pace.

We still have work to do to create both the capacity and culture to achieve this and to make the work more accessible to citizens, communities, businesses and other local organisations.

We have made commitments in our Transformation Programme to significant projects, such as the Family Wellbeing Partnership, which will help us to build trust in our approach with our communities.

Highlights Since the Launch of the Action Plan

Community Wealth Building built into the design of City Region Deal projects	Good Employer Charter for Clackmannanshire developed	Developed a Strategic Asset Register
Embedding Community Wealth Building into the Clackmannanshire economy	Agreement to refresh the LOIP with the Wellbeing Economy at its heart	Clackmannanshire Alliance & Council determination to deliver a Wellbeing Economy Local Outcome Improvement Plan
4% increase in Council procurement conducted with Clackmannanshire suppliers in 2020/21, 10% since 2017/18	Supported Women into Business	Established the Community Anchor Partnership
Community benefits "wish list" framework	Working alongside Clackmannanshire Credit Union to build capacity as a local anchor	Linking with pension fund to consider investment potential

Progressive Procurement of Goods and Services

	Action	Achieved?
8.	Develop the corporate culture of procurement and commissioning.	Yes, and work continues.
9.	Develop a robust and bespoke Community Benefit Procurement Framework.	Yes. A Community Benefit "wish list" has been developed. See the case study, below.
10.	Provide Community Benefit Capacity Building for suppliers	Yes, a Forth Valley Meet the Buyer event was held in 2021 and an event was held in 2022 as part of Clackmannanshire Business Week, with more planned for 2023.
11.	Foster a deeper relationship between procurement and economic development.	Yes. Work continues to ensure this Action remains on course.

Progressive procurement is a means through which greater economic, social and environmental benefits can be achieved for local places and people. Increased local spend creates jobs, contributing to a multiplier effect which in turn creates additional jobs via increased demand for local goods and services.

Progressive procurement helps to develop a stronger local supply chain of local enterprises, small and medium-sized enterprises (SMEs), employee-owned businesses, social enterprises, co-operatives and other forms of community ownership. In addition it can deliver wider benefits through sustainable procurement practice, particularly in the use of community benefits clauses.

Corporate Culture on Procurement and Commissioning

In this report and previous Annual Procurement Reports it affirms that Clackmannanshire Council is committed to maximising community benefits, Community Wealth Building and the Council's social and economic regeneration objectives.

Furthermore, it recognises that local suppliers are important stakeholders in the community and setting up and encouraging two-way communication with them helps to fulfil the Council's strategic priorities.

13. Living Wage Employer

Living Wage Employer

The Real Living Wage is the only rate calculated according to what people need to make ends meet. It provides a voluntary benchmark for employers that choose to ensure their staff earns a wage that meets the costs and pressures they face in their everyday lives.

These rates are announced in November as part of Living Wage Week – the annual celebration of the Living Wage movement in the UK.

The rates are calculated annually by the Resolution Foundation and overseen by the Living Wage Commission, based on the best available evidence on living standards in London and the UK.

The Living Wage Foundation is the organisation at the heart of the UK movement of businesses, organisations and individuals who campaign for the simple idea that a hard day's work deserves a fair day's pay.

Clackmannanshire Council was confirmed in November 2021 as an accredited Living Wage employer. This links in to our community wealth building agenda and reinforces our commitment as a Council to reducing poverty and inequality for our employees.

14. Other activities

Public Procurement Priorities

Reporting against the Priorities detailed in section 10 of this report will be incorporated into future procurement annual reports. This is a significant piece of work and will require input from all services in the Council. This information will help us to capture a snapshot of current progress, to identify areas of good practice, and should identify areas requiring greater development and support.

Changes in the Procurement regulations

- The Council will continue to review and update procurement:
 - Policies, procedures and contract standing orders
 - Standard form tender documentation
 - Standard form contracts
- Policies, procedures and contract standing orders updates will:
 - Give prominence to the national procurement priorities which will underpin all Council procurement activities including community wealth being
 - Update statutory references – Act and new Regulations
 - Update thresholds and reflect lower thresholds under Act
 - Include new procedures – competitive with negotiation, innovation partnership

- Reference Light Touch Regime where appropriate
- Consider producing decision-making tools to assist those making procurement related decisions – checklists / flowcharts
- Highlight that some contracts may be subject to both Act and Regulations

Contract register

The contract register is publically available here you can see all current contracts, expired contracts and collaborative contracts and is updated on a regular basis, and can be accessed via Public Contracts Scotland

https://www.publiccontractsscotland.gov.uk/Contracts/Contracts_Search.aspx?AuthID=AA00260

Focus On Spend

Focus on spend seeks to deliver meaningful visibility of Clackmannanshire Council's spending on goods & services. bought from suppliers in the last financial year.

<https://www.clacks.gov.uk/site/documents/procurement/tradecreditorexpenditure/>

The information is provided by dxc.com (Spikes Cavell), a private company that classifies our payment data into clear and consistent categories that we think makes our spending information more accessible. To that end significant effort is required to improve the raw financial data such that it is accessible, relevant and of value to the general public.

As with any classification, we are aware that some expenditure can end up in categories that people didn't expect. This is likely to happen when where we have bought more than one kind of item from the same supplier. Despite this, we think that this method of presentation provides the public with good quality, easily accessible information on Council spending.

Purchasing system TechnologyOne future updates

- **Contract Management**

This will provide us with a totally integrated procurement contract solution by combining the Contract Management, Purchasing, Catalogues and accounts payable modules with electronic workflow and web services. This is yet to be implemented.

- **Purchase Cards**

Once implemented this should simplify corporate procurement card processes by giving cardholders self-service functionality to view and reconcile their own card transactions. Eliminate complex document trails by letting cardholders attach receipts at the time of expenditure from any device. Ensure compliance with automated approval workflows and get total visibility of the reconciliation status of every transaction and card balance.

This is currently being tested and should be well established and in place for the start of the financial year 2024/25

Appendix1. Summary of the regulated procurements that have been completed during the year covered by the report.

Table 10: Regulated procurement summary

File Number	Requirement	Value	Complied with Strategy	Community Benefits
2/6/1941	CLACKMANNAN MAIN STREET NEW BUILD	£1,418,994.12	Yes	Yes
2/6/1946	DESIGN AND INSTALLATION OF CENTRAL HEATING SYSTEMS 2022 2025	£1,650,000.00	Yes	Yes
2/6/1948	DOOR REPLACEMENT PROGRAMME HRA	£1,170,000.00	Yes	Yes
2/6/1949	INTERACTIVE WHITEBOARDS - PRIMARY PHASE 1	£113,793.15	Yes	No
2/6/1950	SECONDARY SCHOOL WHITEBOARDS HIGH SCHOOL REFRESH PHASE 3	£54,256.02	Yes	No
2/6/1956	OFFICE 365 - CONSULTANCY - JAMES HARVARD	£102,000.00	Yes	No
2/6/1957	MULTI TRADE FRAMEWORK	£1,000,000.00	Yes	Yes
2/6/1959	PUBLIC BUILDING HEATING	£400,000.00	Yes	Yes
2/6/1961	IN CAB TECHNOLOGY	£96,639.74	Yes	No
2/6/1963	ENGINEERING & TECHNICAL CONSULTANCY - ROADS	£73,501.32	Yes	No
2/6/1964	FLEET REPLACEMENT PROGRAMME - TRACTOR & TRAILER	£155,500.00	Yes	No
2/6/1965	BESPOKE THERAPEUTIC INTERVENTIONS	£230,700.00	Yes	Yes
2/6/1970	HOLISTIC WELLBEING LISTENING & TARGETED COUNSELLING SERVICES IN 3 Lots	£819,000.00	Yes	Yes
2/6/1976	CLACKMANNANSHIRE ENERGY EFFICIENCY SCOTLAND AREA BASED SCHEME	£3,623,333.60	Yes	Yes
2/6/1980	LEGAL SERVICES FRAMEWORK	£149,000.00	Yes	No
2/6/1981	ICT DESKTOP CLIENT DEVICES	£280,000.00	Yes	No
2/6/1982	FIXED LINE TELEPHONE SYSTEM	£707,965.79	Yes	No
2/6/1985	LEARNING ESTATE OPTIONS APPRAISAL & CONDITION - STRUCTURAL SURVEYS	£190,956.00	Yes	No
2/6/1987	FLEET REPLACEMENT PROGRAMME -1 X JCB 3CX - LAND SERVICES	£84,145.00	Yes	No
2/6/1997	WELL-BEING HUB - PROJECT MANAGER & COUNCIL REPRESENTATIVE	£116,780.00	Yes	No
2/6/2018	PROCESSING OF DRY COMINGLED RECYCLATES DMR	£323,049.10	Yes	Yes
2/6/2021	BATHROOMS - SOCIAL WORK VIA HRA CAPITAL	£1,000,000.00	Yes	Yes

2/6/2022	FLEET REPLACEMENT PROGRAMME - 4 PICK UP VEHICLES	£177,445.00	Yes	No
2/6/2023	HP SERVER UPDGRADE - EDUCATION	£66,784.92	Yes	No
2/6/2030	TECHNOLOGY PERIPHERALS FRAMEWORK	£50,000.00	Yes	No
2/6/2038	FLEET REPLACEMENT PROGRAMME - SWEEPER	£145,406.10	Yes	No
2/6/2043	FRAMEWORK AGREEMENT FOR SUPERIMPOSED ROAD MARKINGS & ASSOCIATED SERVICES CLACKS & FALKIRK COUNCILS	£166,207.00	Yes	No

Appendix 2. Summary of any community benefit requirements imposed as part of a regulated procurement that were fulfilled during the year covered by the report,

Where the Council proposes to carry out a regulated procurement where the estimated value of the contract is equal to or greater than £4,000,000. The Council must, before carrying out the procurement, consider whether to impose community benefit requirements as part of the procurement.

There were no contracts during this year that required consideration as part of the regulation.

However, Ten (10) regulated procurements had community benefits included and are shown below.

Most large scale contracts have been done via National arrangements that have community benefits. These are called off by the services as part of their contract management.

Where identified candidates are required to complete a community benefit method statement, which forms part of the contract conditions. The successful candidates are required to enter into a legally binding agreement incorporating the Community Benefits method statement.

In partnership with Clackmannanshire Third Sector interface(CTSI) and Samtaler a social value creation agency we have created a community benefit wish list and have asked community groups and third sector organisations to identify items they require to support their work. This list has been designed to make it easier for businesses operating in Clackmannanshire to see the current needs of charities and social enterprises and candidates are required to choose from this list when submitting their tender. <https://ctsi.org.uk/community-benefits>

2/6/1941	CLACKMANNAN MAIN STREET NEW BUILD	£ 1,418,994.12
2/6/1946	DESIGN AND INSTALLATION OF CENTRAL HEATING SYSTEMS 2022 2025	£ 1,650,000.00
2/6/1948	DOOR REPLACEMENT PROGRAMME HRA	£ 1,170,000.00
2/6/1957	MULTI TRADE FRAMEWORK	£ 1,000,000.00
2/6/1959	PUBLIC BUILDING HEATING	£ 400,000.00
2/6/1965	BESPOKE THERAPEUTIC INTERVENTIONS	£ 230,700.00
2/6/1970	HOLISTIC WELLBEING LISTENING & TARGETED COUNSELLING SERVICES IN 3 Lots	£ 819,000.00
2/6/1976	CLACKMANNANSHIRE ENERGY EFFICIENCY SCOTLAND AREA BASED SCHEME	£ 3,623,333.60
2/6/2018	PROCESSING OF DRY COMINGLED RECYCLATES DMR	£ 323,049.10
2/6/2021	BATHROOMS - SOCIAL WORK VIA HRA CAPITAL	£ 1,000,000.00

These benefits range from rebates to be used within our communities, Apprentices, Training in schools, local sponsorships, targeted , intensive support to cope with wide –ranging and complex social, emotional and mental wellbeing concerns

Appendix 3. Steps taken to facilitate the involvement of supported businesses in regulated procurements during the year covered by the report,

Suppliers whose main aim is the social and professional integration of disabled or disadvantaged persons, where at least 30% of their employees are disabled or disadvantaged workers are classed as Supported Businesses. It is possible for the Council to “reserve” the right to participate in a competition to supported businesses where it is assessed as appropriate.

The Council contract standing orders enable officers to reserve contracts with supported businesses more readily without having to resort to full tendering exercises.

We actively encourage the use of the supported business frameworks and are currently using:

- Lady Haig Poppy Factory,
- Royal British legion industries limited – Signage
- Scotland’s Bravest - Signage
- All Cleaned Up – APEX – Cleaning Services
- Alloa Community Enterprises (ACE) - Second-hand furniture outlet,

Appendix 4. Summary of the regulated procurements the authority expects to commence in the next two financial years,

The Council capital plan agreed at Council provides detail of future regulated procurement requirements for 2023 -2042/43 this can be found at

<https://www.clacks.gov.uk/document/meeting/127/1190/7557.pdf>

Specifically page 59 and 60 of the report linked above

The listing below is contracts due for renewal within the next two financial years. Please note some of these arrangements have the option for extension periods that extend the contracts beyond the original end date.

File Number	Requirement	Expiry Date Including Extensions
2/6/1722	PROVIDE SERVICES TO UNPAID CARERS - ADULT SERVICES	01/04/2023
2/6/1949	INTERACTIVE WHITEBOARDS - PRIMARY PHASE 1	14/04/2023
2/6/1998	WASTE ANALYSIS	21/04/2023
2/6/1745	ENERGY EFFICENCY PROGRAMME - HEEPS ABS - 2019	30/04/2023
2/6/1908	FIRE SAFETY 21 -23	30/04/2023
2/6/2020	REPLACEMENT GOALS	06/05/2023
2/6/1788	ANTI VIRUS RENEWAL - CORPORATE	17/05/2023
2/6/2015	SUPPLY & DELIVERY OF MULTI PLAY EQUIPMENT WEST END PARK HI TOWER	22/05/2023
2/6/2047	SKI MATS	30/05/2023
2/6/1969	MENTAL HEALTH TRAINING	31/05/2023
2/6/1973	TENANT SATISFACTION SURVEYS	31/05/2023
2/6/1420	VEHICLE TRACKING & TELEMATICS SERVICES	30/06/2023
2/6/1618	NATIONAL FUELS FRAMEWORK	30/06/2023
2/6/1688	DAMP ROT CONTRACT 2019-2023	30/06/2023
2/6/1724	SCHOOLS FIBRE PROJECT	30/06/2023
2/6/1727	GARDEN WASTE TREATMENT	30/06/2023
2/6/1728	TREASURY ADVISORY SERVICES	30/06/2023
2/6/1729	PROVIDE SERVICES TO UNPAID CARERS - CHILD SERVICES	30/06/2023
2/6/1731	DESIGN AND INSTALLATION OF CENTRAL HEATING SYSTEMS 2019-2022	30/06/2023
2/6/1788	ANTI VIRUS RENEWAL - EDUCATION	30/06/2023
2/6/1944	SCHOOL TRAVEL PLANNING SERVICES	30/06/2023
2/6/2023	HP SERVER UPDGRADE - EDUCATION	30/06/2023
2/6/2046	FLEET REPLACEMENT PROGRAMME - CREW CAB	01/07/2023
2/6/1985	LEARNING ESTATE OPTIONS APPRAISAL & CONDITION - STRUCTURAL SURVEYS	13/07/2023
2/6/1963	ENGINEERING & TECHNICAL CONSULTANCY - ROADS	17/07/2023
2/6/2068	INSTALLATION OF COFFEE BAR AT ALLOA ACADEMY	17/07/2023
2/6/1889	E-LEARNING PLATFORM	31/07/2023
2/6/2006	OFFICE 365 - CONSULTANCY - 2ND PHASE - JAMES HARVARD	31/07/2023
2/6/1882	ICT MOBILE CLIENT EQUIPMENT	15/08/2023
2/6/1888	LAPTOPS - EDUCATION ACADEMY	15/08/2023
2/6/1696	BRICKLAYING/STRUCTURAL WORKS 2019/2023	31/08/2023
2/6/1807	SUPPORT FOR FAMILIES AFFECTED BY ALCOHOL AND DRUGS	31/08/2023
2/6/1723	SCOTTISH MATERIALS BROKERAGE SERVICE FOR RESIDUAL WASTE TREATMENT/DISPOSAL	30/09/2023

2/6/1765	SUPPORT & INFORMATION SERVICE FOR SELF DIRECTED SUPPORT OPTIONS 1,2 OR 4	30/09/2023
2/6/2053	WHEELED BINS LOT 1 BINS	01/10/2023
2/6/2053	WHEELED BINS LOT 2 DISTRIBUTION	01/10/2023
2/6/2079	PRODUCTION OF WASTE AWARENESS CAMPAIGN FROM EXISTING ARTWORK 23	01/10/2023
2/6/2080	RECYCLE AND REFUSE CONTAINERS 1100 LTR	01/10/2023
2/6/1905	TRAFFIC MANAGEMENT EQUIPMENT MAINTENANCE AND ANCILLARY SUPPORT SERVICES	05/10/2023
2/6/1764	PERFORMANCE MANAGEMENT & RISK AUDITING SOFTWARE	11/11/2023
2/6/2087	CYCLE PARKING INFRASTRUCTURE	24/11/2023
2/6/1769	MOBILE IRON - EDUCATION	30/11/2023
2/6/1783	GROUND WATER AND GAS MONITORING OF BLACK DEVON CLOSED LANDFILL SITE	30/11/2023
2/6/1927	ALLOA LEISURE BOWL - DEMOLITION	01/12/2023
2/6/1746	ADMINISTRATION OF STAFF SURVEY PROCESS	07/12/2023
2/6/2057	KILNCRAIGS ROOF 1936 EMERGENCY	31/12/2023
2/6/1827	FRANKING SERVICES	12/01/2024
2/6/1831	VEHICLE CLEANING AND VALET SERVICES - EXCEPTION	31/01/2024
2/6/1897	DOMESTIC FURNITURE, FURNISHINGS & CLEANING	31/01/2024
2/6/1941	CLACKMANNAN MAIN STREET NEW BUILD	31/01/2024
2/6/1991	TRAINING AND CONSULTANCY SERVICES	31/01/2024
2/6/1733	PROCESSING OF DRY MIXED RECYCLATES (DMR)	10/02/2024
2/6/2018	PROCESSING OF DRY COMINGLED RECYCLATES DMR	11/02/2024
2/6/1759	HOUSING ANALYTICS SERVICE	20/02/2024
2/6/1997	WELL-BEING HUB - PROJECT MANAGER & COUNCIL REPRESENTATIVE	29/02/2024
2/6/1923	FIBRE CONSULTANCY SERVICES	20/03/2024
2/6/2084	PLACE PORTFOLIO REDESIGN	29/03/2024
2/6/1840	ORGANIC WASTE - FOOD WASTE	30/03/2024
2/6/1372	HOME ENERGY SCOTLAND (HES-THE WISE GROUP) TO CARRY OUT ADMIN AND ENABLING WORKS ASSOCIATED WITH 2/6/1371 EXCEPTION REQUEST - APPOINTMENT	31/03/2024
2/6/1678	GIS SOFTWARE AS A SERVICE - CROWN	31/03/2024
2/6/1754	ROADS MAINTENANCE	31/03/2024
2/6/1767	MEDICAL EQUIPMENT PLANNED SERVICING AND UNPLANNED REPAIRS	31/03/2024
2/6/1770	LOTUS NOTES DOMINO SERVER & USER LICENCES	31/03/2024
2/6/1787	HEALTH & SAFETY IT SYSTEM	31/03/2024
2/6/1791	PROVISION OF DEBT RECOVERY AND SHERIFF OFFICER SERVICES	31/03/2024
2/6/1821	LIBRARY MANAGEMENT SYSTEM	31/03/2024
2/6/1839	BACKUP AND WEB-FILTERING - EDUCATION SERVICE - SMOOTHWALL	31/03/2024
2/6/1846	CLEARSWIFT UPGRADE	31/03/2024
2/6/1848	BITUMEN PRODUCTS	31/03/2024
2/6/1849	ROADSTONE	31/03/2024
2/6/1849	ROADSTONE	31/03/2024
2/6/1858	NATIONAL FLEXIBLE FRAMEWORK FOR CARE AND SUPPORT SERVICES	31/03/2024
2/6/1903	VERITAS SOFTWARE RENEWAL 2022	31/03/2024
2/6/1918	ASSISTED GLASS	31/03/2024
2/6/1965	BESPOKE THERAPEUTIC INTERVENTIONS	31/03/2024
2/6/1971	NON COURT MANDATED WOMEN'S DOMESTIC ABUSE SUPPORT SERVICE	31/03/2024
2/6/1972	COURT MANDATED WOMEN'S DOMESTIC ABUSE SUPPORT SERVICE	31/03/2024
2/6/1978	SOCIAL CARE AGENCY WORKERS - NON EXCEL	31/03/2024
2/6/2002	EARLY ADOPTER COMMUNITIES PROJECT	31/03/2024
2/6/2019	DELIVERY OF THE ICELANDIC PREVENTION MODEL	31/03/2024
2/6/2045	HRA BUSINESS PLAN AND CAPACITY REVIEW	31/03/2024
2/6/2049	SECTOR SKILLS ACADEMY FOR CONSTRUCTION	31/03/2024
2/6/2050	CUSTOMER FACING SECTOR SKILLS ACADEMY	31/03/2024
2/6/2051	STEPS TO EMPLOYABILITY PROGRAMME FOR YOUNG PEOPLE	31/03/2024

2/6/2065	MENTAL HEALTH COUNSELLING SERVICES FOR ADULTS - MILD TO MODERATE MENTAL HEALTH PROBLEMS	31/03/2024
2/6/2076	VOID AND EMPTY PROPERTY REFURBISHMENT WORKS	31/03/2024
2/6/2078	THIRD SECTOR CHILDRENS SERVICE Provision of Family Support Early Intervention Services	31/03/2024
2/6/2078	THIRD SECTOR CHILDRENS SERVICE Out of Hours family Support Service	31/03/2024
2/6/2078	THIRD SECTOR CHILDRENS SERVICE Functional Family Therapy	31/03/2024
2/6/2078	THIRD SECTOR CHILDRENS SERVICE Tayavalla Short Term Residential Care	31/03/2024
2/6/2078	THIRD SECTOR CHILDRENS SERVICE Open Door Service including CODs	31/03/2024
2/6/2078	THIRD SECTOR CHILDRENS SERVICE Support Services for young carers	31/03/2024
2/6/2078	THIRD SECTOR CHILDRENS SERVICE Support Services to Families living in Clackmannanshire	31/03/2024
2/6/2078	THIRD SECTOR CHILDRENS SERVICE Parenting Support Services to Families with children under 12 years old	31/03/2024
2/6/2078	THIRD SECTOR CHILDRENS SERVICE Independent Advocacy Service	31/03/2024
2/6/1885	FLEET PARTS	30/04/2024
2/6/1970	HOLISTIC WELLBEING LISTENING & TARGETED COUNSELLING SERVICES IN 3 Lots	30/04/2024
2/6/1959	PUBLIC BUILDING HEATING	13/05/2024
2/6/1681	MFD REPLACEMENT PROGRAMME	31/05/2024
2/6/1854	WHEELED BINS - BLUE & GREEN	31/05/2024
2/6/1870	CLACKMANNAN TOWN HALL ROOF REFURBISHMENT	31/05/2024
2/6/1518	TRANSPORT FOR EDUCATION AND SOCIAL SERVICES	28/06/2024
2/6/1856	AUTOCAD SOFTWARE	30/06/2024
2/6/2040	SCHOOL BASED SERVICE TO PROVIDE SUPPORT TO CARE EXPERIENCED & DISADVANTAGED YOUNG PEOPLE	30/06/2024
2/6/1912	STRATEGIC HR SERVICES	06/07/2024
2/6/1860	BONDING JOINT SPRAYER	11/07/2024
2/6/1864	TREATMENT OF INERT WASTE AND RUBBLE	28/07/2024
2/6/1694	WEB BASED CONSULTATION SOFTWARE	31/07/2024
2/6/1878	LEARNING ESTATE OPTIONS APPRAISAL & CONDITION - STRUCTURAL SURVEYS	06/08/2024
2/6/1881	ROAD MATERIALS - ROADSTONE	09/08/2024
2/6/1986	CCTV REDCARE	20/08/2024
2/6/1317	FINANCE SYSTEM REPLACEMENT	31/08/2024
2/6/1317	FINANCE SYSTEM REPLACEMENT ADDITIONAL SERVICES ONE HOUSING	31/08/2024
2/6/1536	CROWN COMMERCIAL RM6000 - FUEL CARDS	31/08/2024
2/6/1872	DIGITAL MENTAL HEALTH	31/08/2024
2/6/1884	STREET LANTERNS	01/09/2024
2/6/1886	ALWAYS ON VPN	19/09/2024
2/6/1980	LEGAL SERVICES FRAMEWORK	28/09/2024
2/6/1779	SUBSTANCE USE INTERVERSION, PSHYCOLOGICAL & RECOVERY SUPPORT SERVICE	30/09/2024
2/6/1981	ICT DESKTOP CLIENT DEVICES	10/10/2024
2/6/1799	TRACTOR HIRE (WINTER MAINTENANCE)	22/10/2024
2/6/2021	BATHROOMS - SOCIAL WORK VIA HRA CAPITAL	01/11/2024
2/6/1811	OFFICE 365	30/11/2024
2/6/1687	REMOVAL AND STORAGE SERVICES 2019-	01/12/2024
2/6/1809	IMPROVEMENT FENCING 2020-2024	10/01/2025
2/6/1939	SUPPLY AND DELIVERY OF BOTTLED GAS INC BULK LPG	28/02/2025
2/6/1917	WESTHAUGH TRANSFORMATIONAL PROJECT	29/03/2025
2/6/1838	FLEET MANAGEMENT SYSTEM	30/03/2025
2/6/1704	ELECTION MATERIALS AND SYSTEMS	31/03/2025
2/6/1753	BRIDGE INSPECTION AND MANAGEMENT	31/03/2025
2/6/1773	INSURANCE AND CLAIMS HANDLING	31/03/2025
2/6/1879	ALCOHOL DRUGS PARTNERSHIP - RECOVERY WORKER	31/03/2025
2/6/2003	ADULT NUMERACY (MULTIPLY) PROGRAMME	31/03/2025

2/6/2004	EXPERT HELP FRAMEWORK - HR, LEGAL & PROCUREMENT	31/03/2025
2/6/2007	PRE-EMPLOYABILITY PROGRAMME	31/03/2025
2/6/2011	EXPERT HELP FRAMEWORK - IT DIGITAL DEVELOPMENT & SECURITY	31/03/2025
2/6/2012	EXPERT HELP FRAMEWORK - MARKETING & DIGITAL MARKETING	31/03/2025
2/6/2024	MENTAL HEALTH TRANSFORMATIONAL PROJECT - SHOUT	31/03/2025
2/6/2025	DIGITAL MENTAL HEALTH	31/03/2025
2/6/2039	IT SUPPORT FOR EMPLOYABILITY CLIENTS	31/03/2025
2/6/2041	MONEY & WELFARE BENEFITS ADVICE & SUPPORT UP TO AND INCLUDING TYPE III	31/03/2025
2/6/2042	HOUSING MONEY & WELFARE BENEFITS ADVICE & SUPPORT	31/03/2025
2/6/2056	FUEL	31/03/2025
2/6/2086	BUSINESS GROWTH PROGRAMME	31/03/2025

Appendix 5. Top categories of spend by total expenditure

The top 10 categories represent 86% of the council's total spend

Proclass 10.1 Level 1	Total Spend	Total Value (%)
Social Community Care	£ 29,298,168.35	37.47
Facilities & Management Services	£ 10,102,312.20	12.92
Construction	£ 7,556,575.68	9.66
Construction Materials	£ 4,157,116.83	5.32
Utilities	£ 3,413,597.71	4.37
Information Communication Technology	£ 3,363,220.26	4.30
Housing Management	£ 2,694,155.74	3.45
Human Resources	£ 2,669,489.83	3.41
Environmental Services	£ 2,565,478.17	3.28
Consultancy	£ 1,783,489.91	2.28
Public Transport	£ 1,558,270.72	1.99
Financial Services	£ 1,456,941.71	1.86
No Summary Category	£ 1,450,327.79	1.85
Vehicle Management	£ 1,183,967.86	1.51
Education	£ 1,006,040.83	1.29
Catering	£ 882,191.54	1.13
Furniture & Soft Furnishings	£ 701,273.76	0.90
Healthcare	£ 511,967.66	0.65
Horticultural	£ 264,364.45	0.34
Cleaning & Janitorial	£ 247,921.28	0.32
Sports & Playground Equipment & Maintenance	£ 198,518.39	0.25
Highway Equipment & Materials	£ 185,274.65	0.24
Clothing	£ 177,817.23	0.23
Mail Services	£ 173,661.34	0.22
Legal Services	£ 160,969.84	0.21
Street & Traffic Management	£ 147,280.38	0.19
Health & Safety	£ 120,826.65	0.15
Stationery	£ 80,868.63	0.10
Arts & Leisure Services	£ 47,618.38	0.06
Domestic Goods	£ 28,719.45	0.04
Cemetery & Crematorium	£ 1,000.00	0.00

Top 50 Suppliers by total expenditure

Supplier Name	Total Value	Proclass 10.1 Level 3
Clackmannanshire Educ Partnership Ltd	£ 8,888,305.27	Facilities & Management Services - Other
CARING HOMES LTD	£ 3,525,789.56	Social Care - Adult - Nursing Homes
Cera Care Operations (Scotland) Ltd	£ 2,677,196.53	Social Care - Adult - Domiciliary Care
HC ONE LTD	£ 1,746,856.79	Social Care - Adult - Nursing Homes
SIDEY GLAZIERS LTD	£ 1,671,228.39	Construction Materials - General Materials
Avondale Environmental Limited	£ 1,597,500.12	Environmental - Waste Mgmt - Waste Disposal
EDF Energy Networks Ltd	£ 1,541,784.04	Utilities - Electricity
HUB EAST CENTRAL SCOTLAND LIMITED	£ 1,453,985.65	Consultancy - Management - Organisation & Planning
Parklands Care Home	£ 1,429,502.12	Social Care - Adult - Residential Care
J H Civil Engineering Ltd	£ 1,423,090.83	Construction - Other
Key Housing Association Ltd	£ 1,309,225.26	Housing Management - Other
ARTHUR J GALLAGHER (U K) LIMITED	£ 1,220,519.10	Financial Services - Insurance
Scottish Autism Central Area Office	£ 1,216,819.56	Social Care - Adult - Residential Care
Community Integrated Care	£ 947,072.91	Social Care - Adult - Domiciliary Care
IKL CARE	£ 931,943.35	Social Care - Adult - Domiciliary Care
CAREVISIONS	£ 887,747.37	Social Care - Children - Specialist Domestic Violence
L&S 24/7 Building Services Lasman Industries Ltd	£ 740,653.26	Construction - Buildings - Construction
SWIIS FOSTER CARE LTD	£ 735,743.44	Social Care - Children - Adoption
TOTAL GAS & POWER LTD	£ 731,031.84	Utilities - Gas
Everwarm Services Limited	£ 700,812.18	Construction - Buildings - Other
P H Jones Ltd	£ 666,973.35	Construction - Buildings - Repair & Maintenance
John Mcgeady Ltd	£ 638,506.88	Construction - Other
M.A.B Preservation Limited	£ 631,612.92	Construction - Buildings - Repair & Maintenance
Action for Children Services Limited Fostering	£ 620,914.43	Social Care - Children - Adoption
Ailsa Building Contractors Ltd	£ 608,229.45	Construction - Buildings - Repair & Maintenance
XMA Ltd	£ 599,547.34	ICT - Software - Commercial Off The Shelf
Flourish Home Support Services Ltd	£ 559,716.10	Social Care - Adult - Domiciliary Care
HUNTERS EXECUTIVE COACHES	£ 546,335.65	Public Transport - Passenger Transport
Scotia Homecare Solutions Ltd	£ 533,707.08	Social Care - Adult - Domiciliary Care
SCOTTISH FUELS	£ 533,315.17	Utilities - Heating Oil
Ark Housing Association Ltd GR	£ 527,969.57	Housing Management - Other
Trust Housing Association Ltd	£ 520,507.19	Housing Management - Other
BRAKE BROS FOODSERVICE LTD	£ 517,696.55	Catering - Food & Beverages - Other
Wellbeing Scotland	£ 510,596.52	Social Care - Adult - Advice & Counselling Services
THE NATIONAL AUTISTIC SOCIETY	£ 492,263.50	Social Care - Children with Disabilities Care Services
Richmond Fellowship	£ 486,750.33	Social Care - Other
1st Class Care Solutions Ltd	£ 485,149.16	Social Care - Adult - Domiciliary Care
Kibble Education And Care Centre	£ 462,396.53	Social Care - Children - Childcare Services
Clackmannanshire Third Sector Interface	£ 459,898.16	No Summary Category
THE ADOLESCENT & CHILDRENS TRUST	£ 453,651.18	Social Care - Children - Adoption
Re-Gen Waste Ltd	£ 444,503.59	Environmental - Waste Mgmt - Recycling

The Furnishing Service Ltd	£ 434,106.13	Furniture - Domestic Furniture
AC Gold Services	£ 429,039.04	Construction - Buildings - Other
Kidz World	£ 415,301.38	Social Care - Children - Nurseries & Creches
STEP UP	£ 406,476.58	HR - Training & Conferences
A & B Reid	£ 387,228.63	Construction - Open Spaces - Other
Scottish Water	£ 376,672.92	Utilities - Water
Hillhouse Quarry Company Ltd	£ 366,590.69	Construction Materials - General Materials
PROFILE SECURITY SERVICES LTD	£ 365,013.82	Facilities Mgmt - Security - Other
SCRT Ltd	£ 363,694.47	HR - Temporary & Agency Staff - Social & Community Care

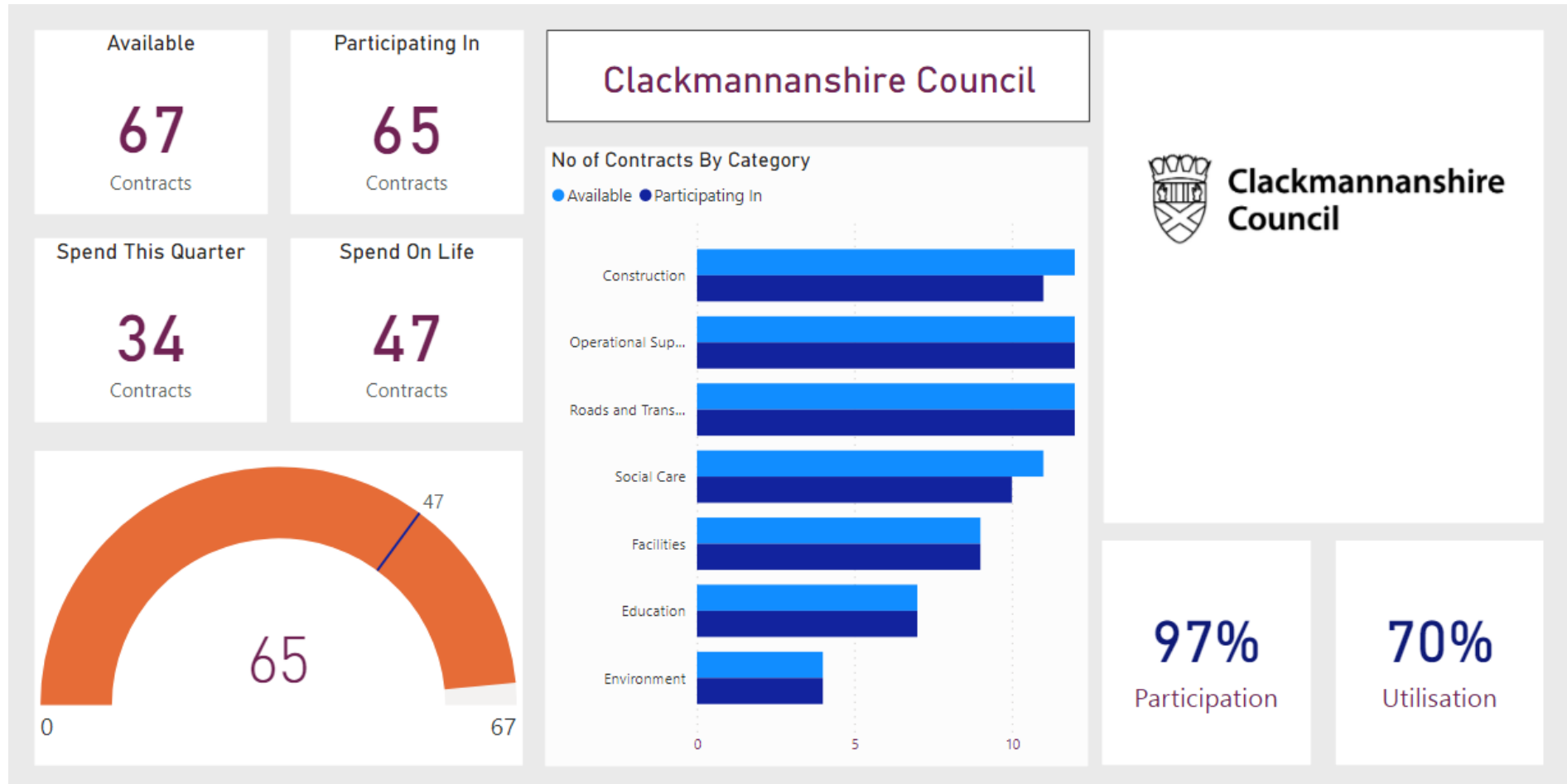
Appendix 6. Participation in National Contracts

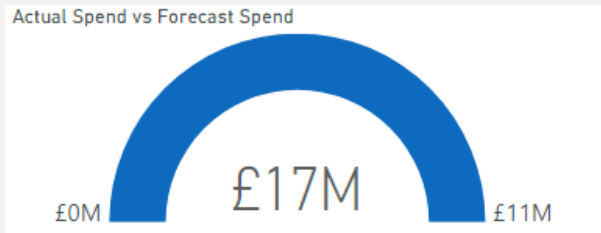
Scottish Government procurement (Cat A) Summary of contracts used spend and savings

Contract	SUPPLIER	Total Spend	Total Saving
Electricity 2019	EDF Energy Ltd	£ 1,518,723.03	£ 32,810.55
Natural Gas	Total Gas & Power Ltd	£ 844,703.58	£ 19,850.77
Web Based & Proprietary Client Devices 2019	XMA Limited	£ 595,569.04	£ 118,495.57
Liquid Fuel - Scotland Central (2019)	Scottish Fuels	£ 529,305.55	£ 7,210.46
Water and Waste Water Services (2020)	Business Stream	£ 354,810.99	£ 97,502.05
Temp Admin, Catering & Manual Staff Services Framework 2019	Pertemps Recruitment	£ 204,158.23	£ 17,732.95
Mobile Client Devices	Hewlett Packard UK Ltd	£ 121,947.60	£ 87,169.93
Technology Peripherals and Infrastructure	Computacenter	£ 82,301.18	£ 19,752.28
Interim Professional Staff Services Framework 2019	ASA INTERNATIONAL	£ 79,065.29	£ 6,942.74
Postal Services Framework 2021 – Lot 1 - One Stop Shop	Royal Mail Group Ltd	£ 75,586.70	£ 3,023.47
Desktop client devices framework 2020	Hewlett Packard UK Ltd	£ 72,017.17	£ 45,639.73
National Framework for Office Equipment and Services (2017)	Ricoh (UK) Ltd	£ 58,025.02	£ 13,154.27
General stationery and office paper (2016)	Lyreco UK Ltd	£ 48,863.56	£ 11,013.85
Recruitment Advertising & Public Information Notices (2020)	TMP (UK) Ltd	£ 25,348.96	£ 25,579.12
Temp Admin, Catering & Manual Staff Services Framework 2019	BRIGHTWORK LTD	£ 19,802.32	£ 1,689.50
IT Peripherals (2018)	Computacenter	£ 6,383.34	£ 655.57
Banking Services (2022)	The Royal Bank of Scotland	£ 4,974.82	£ 1,989.93
Office Equipment - Multi-functional Devices & Services	Ricoh (UK) Ltd	£ 2,017.98	£ 584.00
Print And Associated Services 2019 - litho/ digital print services	Panda Litho Ltd	£ 834.00	£ 125.10
Print And Associated Services 2019 - litho/ digital print services	Harlow Printing Ltd	£ 802.63	£ 120.39
IT Consumables (2016)	Banner Group Ltd	£ 177.05	£ 12.34

Participation in National Contracts

Scotland Excel - Local Authority sector contracts (Cat B)





Clackmannanshire Council



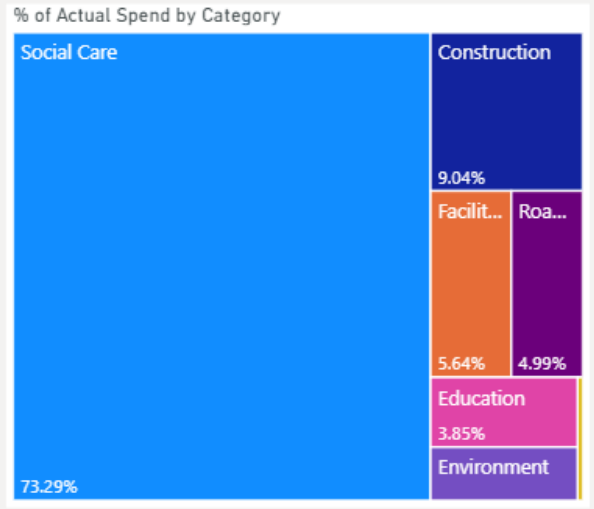
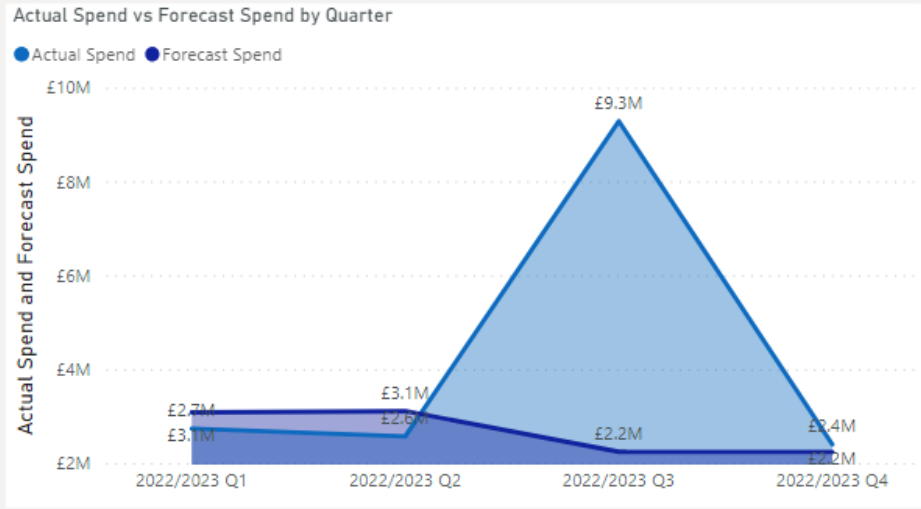
Actual Spend
£17.0M

Forecast Spend
£10.7M

Spend Variance
£6.3M

Estimated Saving
£0.1M

- Fiscal Year/Quarter
- 2023/2024
 - 2023/2024 Q1
 - 2022/2023
 - 2022/2023 Q1
 - 2022/2023 Q2
 - 2022/2023 Q3
 - 2022/2023 Q4
 - 2021/2022
 - 2021/2022 Q1
 - 2021/2022 Q2
 - 2021/2022 Q3
 - 2021/2022 Q4
 - 2020/2021
 - 2020/2021 Q2
 - 2020/2021 Q3
 - 2020/2021 Q4



Appendix 7. Clackmannanshire procurement activity (Cat C) savings

Clackmannanshire Council Cat C procurement activity savings are calculated by showing the difference between the budget figure authorised at the start of the procurement process and the actual contract figure. Both values are for the total value of the contract over the lifetime of the contract. The figures shown below are for procurement activity started in **April 2022 up to March 2023**.

Potential Overall Savings **£1,516,853.95** and:

Potential Annual Saving for 2022/23 of **£1,133,363.95**

File Number	Requirement	Supplier Name	Form 1 Estimated Spend	Form 2 Amount of Award	Savings	Capital / Revenue	Goods, Services or Works	Months	Potential Annual Saving
2/6/1941	CLACKMANNAN MAIN STREET NEW BUILD	DBM Building Contractors	£ 1,420,000.00	£ 1,418,994.12	£ 1,005.88	Capital	Works	18	£ 1,005.88
2/6/1957	MULTI TRADE FRAMEWORK	Maintenance and Building Preservation Ltd (MAB)	£ 2,000,000.00	£ 1,000,000.00	£ 1,000,000.00	Both	Works	12	£ 1,000,000.00
2/6/1963	ENGINEERING & TECHNICAL CONSULTANCY - ROADS	WSP UK Ltd	£ 80,000.00	£ 73,501.32	£ 6,498.68	Revenue	Service	12	£ 6,498.68
2/6/1966	FLOOD RISK ASSESSMENT - SOUTH ALLOA	Jeremy Benn Associates Limited	£ 49,999.00	£ 29,262.00	£ 20,737.00	Revenue	Service	3	£ 20,737.00
2/6/1967	SOFT SKILLS TRAINING	Elite Training & Consultancy (Scotland) Ltd	£ 40,000.00	£ 28,560.00	£ 11,440.00	Revenue	Service	48	£ 2,860.00
2/6/1969	MENTAL HEALTH TRAINING	Scottish Association for Mental Health	£ 23,000.00	£ 21,120.00	£ 1,880.00	Revenue	Service	6	£ 1,880.00
2/6/1973	TENANT SATISFACTION SURVEYS	Research Resource Scotland Limited	£ 49,000.00	£ 28,530.00	£ 20,470.00	Revenue	Service	5	£ 20,470.00
2/6/1975	PROVISION OF LOCAL BUS SERVICES IN CLACKMANNANSHIRE Lots 1-3	Hunters Executive Coaches	£ 1,162,000.00	£ 724,605.00	£ 437,395.00	Revenue	Service	84	£ 62,485.00
2/6/1985	LEARNING ESTATE OPTIONS APPRAISAL & CONDITION - STRUCTURAL SURVEYS	Hub East Central Scotland Limited	£ 200,000.00	£ 190,956.00	£ 9,044.00	Capital	Works	12	£ 9,044.00
2/6/1998	WASTE ANALYSIS	Alfred H Knight Energy Services Ltd	£ 30,000.00	£ 21,616.61	£ 8,383.39	Revenue	Service	4	£ 8,383.39
					£ 1,516,853.95				£ 1,133,363.95

Appendix 8. Exception reports

Contract standing orders apply to all contracts entered into by procurement officers. In some circumstances however, exceptions may be granted. All requests must be made in writing, following the procedure detailed in Appendix 1 of CSO's, identifying the grounds for the request. Approvals must also be recorded in writing and given prior to any action not in accordance with CSO's being taken.

In such an event, the requirement to comply with the Scottish Regulations remains. A voluntary award notices without competition are published in Public Contracts Scotland where appropriate for any exception granted, and where the exemption granted is above threshold, the procedures leading to the award under the Scottish Regulations are followed.

File Number	Requirement	Supplier Name	Form 2 Amount of Award	Service
2/6/1947	HOUSING AND PROPERTY IT BUSINESS MANAGEMENT SOLUTION	Civica	£95,000	Place
2/6/1947	HOUSING AND PROPERTY IT BUSINESS MANAGEMENT SOLUTION	NEC Software Solutions UK Limited	£145,000	Place
2/6/1991	TRAINING AND CONSULTANCY SERVICES	Resilience Learning Partnership	£45,000	People
2/6/2003	ADULT NUMERACY (MULTIPLY) PROGRAMME	Clackmannanshire Economic Regeneration Trust (CERT)	£350,715	Place
2/6/2007	PRE-EMPLOYABILITY PROGRAMME	Clackmannanshire Economic Regeneration Trust (CERT)	£310,000	Place
2/6/2041	MONEY & WELFARE BENEFITS ADVICE & SUPPORT UP TO AND INCLUDING TYPE III	Clackmannanshire Citizens Advice Bureau Ltd	£91,000	Place
2/6/2042	HOUSING MONEY & WELFARE BENEFITS ADVICE & SUPPORT	Clackmannanshire Citizens Advice Bureau Ltd	£532,506	Place

Appendix 9. Spikes Cavell (The Hub) charts

Spend by Scottish Region – Forth Valley

Region (Scottish Definition)	Total Spend	Total Value (%)	Total Suppliers	Total Suppliers (%)	Total Transactions	Total Transactions (%)
Scotland - Forth Valley	£ 28,209,683.86	37.05	298	26.23	12389	40.83
Scotland - Glasgow and Strathclyde	£ 11,930,198.85	15.67	178	15.67	4929	16.24
South East	£ 11,126,225.60	14.61	69	6.07	1467	4.83
Scotland - Tayside Central and Fife	£ 4,455,336.55	5.85	72	6.34	2035	6.71
Scotland - Edinburgh and Lothians	£ 3,406,754.28	4.47	93	8.19	1233	4.06
South West	£ 3,163,890.80	4.16	42	3.70	791	2.61
North West	£ 2,269,344.91	2.98	61	5.37	1190	3.92
London	£ 2,197,919.78	2.89	63	5.55	967	3.19
East Midlands	£ 1,688,481.58	2.22	55	4.84	747	2.46
Scotland - Highlands and Islands	£ 1,655,098.95	2.17	8	0.70	95	0.31
East of England	£ 1,545,649.22	2.03	41	3.61	607	2.00
Yorkshire and The Humber	£ 1,439,615.68	1.89	57	5.02	1905	6.28
West Midlands	£ 1,337,122.10	1.76	56	4.93	1523	5.02
Scotland - South	£ 668,179.07	0.88	9	0.79	129	0.43
Northern Ireland	£ 611,818.53	0.80	7	0.62	34	0.11
North East	£ 299,634.45	0.39	9	0.79	246	0.81
Scotland - Aberdeen and North East	£ 110,052.59	0.14	11	0.97	45	0.15
Wales	£ 15,716.25	0.02	7	0.62	13	0.04

Spend by Region – Scotland

Region (ONS Definition)	Total Spend	Total Value (%)	Total Suppliers	Total Suppliers (%)	Total Transactions	Total Transactions (%)
Scotland	£ 50,435,304.15	66.25	669	58.89	20855	68.73
South East	£ 11,126,225.60	14.61	69	6.07	1467	4.83
South West	£ 3,163,890.80	4.16	42	3.70	791	2.61
North West	£ 2,269,344.91	2.98	61	5.37	1190	3.92
London	£ 2,197,919.78	2.89	63	5.55	967	3.19
East Midlands	£ 1,688,481.58	2.22	55	4.84	747	2.46
East of England	£ 1,545,649.22	2.03	41	3.61	607	2.00
Yorkshire and The Humber	£ 1,439,615.68	1.89	57	5.02	1905	6.28
West Midlands	£ 1,337,122.10	1.76	56	4.93	1523	5.02
Northern Ireland	£ 611,818.53	0.80	7	0.62	34	0.11
North East	£ 299,634.45	0.39	9	0.79	246	0.81
Wales	£ 15,716.25	0.02	7	0.62	13	0.04

Grow Local Percentage (%) spend Local area

vCode Business Sector	vCode Business Subsector	vCode Vendor Category	Total Spend	Total Vendors	Total Transactions
Social Care & Services	Adult Services	Nursing Homes	£ 5,272,646.35	2	337
Social Care & Services	Adult Services	Home Care Service Providers	£ 4,906,522.76	5	273
Social Care & Services	Adult Services	Adult Residential Care Providers	£ 1,414,171.31	2	143
Construction	Main Contractors	General Builders	£ 809,043.07	2	200
Travel & Accommodation	Travel	Bus & Coach Operators	£ 665,589.86	3	244
Other Goods & Services	Economic Development	Development Agencies	£ 469,898.16	2	24
Travel & Accommodation	Travel	Taxis & Private Hire Companies	£ 419,885.49	16	260
ICT	Systems Integration & Services	Computer Systems Integrators	£ 354,975.24	1	42
Social Care & Services	Other Social Care & Services	Other Social Care & Social Service Providers	£ 235,257.92	2	86
Construction	Construction Materials	Plumbing, Heating & AC (HVAC) Equipment Suppliers	£ 228,333.99	1	1776
Construction	Construction Materials	Builders Merchants	£ 205,750.25	2	1970
Healthcare	Healthcare Services	Counselling Service Providers	£ 199,276.96	1	35
Social Care & Services	Children's Services	Other Child Care Services Providers	£ 187,071.75	12	143
Social Care & Services	Other Social Care & Services	Disability & Special Needs Services Providers	£ 90,122.24	2	112
Construction	Construction Equipment	Plant & Construction Equipment Suppliers	£ 86,588.18	2	49
Construction	Construction Materials	Sheet Metal & Fabrication Suppliers	£ 76,436.40	1	248
Construction	Construction Equipment	Power & Hand Tool Suppliers	£ 63,122.67	1	377
Social Care & Services	Children's Services	Independent Family Support Service Providers	£ 54,294.50	2	4
Construction	Construction Trades	Welding Contractors	£ 52,588.79	1	12
Facilities Management	Property & Estate Management	Property Letting & Estate Agents	£ 41,552.72	2	45
Construction	Construction Materials	Do-It-Yourself (DIY) Stores	£ 34,011.96	1	1275
Transport	Logistics	Road Transport Contractors	£ 33,277.65	1	25
Arts, Sport & Leisure	Leisure Services	Theme Parks & Attractions	£ 33,101.42	1	2
Human Resources	Recruitment Services	Other Recruitment Agencies & Service Providers	£ 28,602.01	1	31
Arts, Sport & Leisure	Arts	Other Arts Providers	£ 28,429.72	1	16
Facilities Management	Property & Estate Management	Office Rental & Meeting Room Hirers	£ 27,866.88	1	31
Waste & Environmental Services	Recycling	Recycling Service Providers	£ 19,403.47	2	27
Human Resources	Training	IT Training Providers	£ 18,594.00	1	5
Vehicles	Road Vehicles	Car & Van Servicing & Maintenance Providers	£ 18,486.69	2	17
Education	Education Service Providers	Other Education Service Providers	£ 18,038.00	2	41

Top 20 spend by Cost Centre

Org Level 3 Description	Total Spend	Total Suppliers
Balance Sheet	£ 11,399,958.50	99
Secondary Schools PPP	£ 8,888,445.27	2
Physical Disability Assessment & Care Management	£ 7,683,650.39	54
Learning Disability Assessment & Care Management	£ 7,083,944.92	52
Older People Assessment & Care Management	£ 4,749,336.77	61
HRA Operations	£ 3,218,914.23	90
External Foster Care	£ 2,832,030.28	13
Residential Placements	£ 2,805,520.98	18
Mental Health Assessment & Care Management	£ 2,769,506.41	43
Utilities Management	£ 2,326,307.66	19
Waste Treatment	£ 2,222,332.95	11
Early Years Centrally Held	£ 1,620,311.68	37
Building Repairs & Maintenance	£ 1,026,756.73	67
Homeless & Specialised Accom	£ 982,758.65	25
Fleet Operations	£ 828,210.41	63
ASSISTANCE TO PUPILS SPECIAL	£ 794,215.99	21
Continuing Care	£ 713,237.65	3
Roads Operations	£ 699,411.63	73
Childrens Commissioned Services	£ 676,102.68	7
Grounds Maintenance	£ 577,514.38	69

Top 25 spend by Nominal Code

Internal Spend Category Description	Total Spend	Total Suppliers
Payments To Contractors	£ 11,846,701.70	171
Home Care	£ 11,587,390.98	47
Private Nursing Homes	£ 10,738,545.98	39
Private Residential Homes	£ 4,582,475.98	32
Asset Additions - Council Dwellings	£ 3,769,775.89	17
Fostering & Kinship Payments	£ 2,797,191.42	14
Asset Additions - Infrastructure	£ 2,763,236.68	32
Educational Establishments Payment	£ 2,359,855.92	32
Asset Additions - Vehicle, Plant and Equipment	£ 1,712,491.05	26
Agency Staff Costs	£ 1,522,552.20	14
Materials - Direct purchases from suppliers	£ 1,460,927.52	189
Voluntary Organisations Payment	£ 1,409,891.64	23
Other Agencies Payment	£ 1,326,759.65	90
Electricity	£ 1,313,995.04	13
Pupil & Client Transport	£ 1,281,548.91	26
Waste Contractors - Landfill	£ 1,259,930.83	1
Payment To Subcontractor	£ 1,234,582.03	13
Supported Accommodation	£ 1,227,075.88	11
Materials (issued from Stock)	£ 1,193,667.44	49
Annual Maintenance External Providers	£ 1,176,972.58	67
Asset Additions - Investment Property	£ 945,035.62	1
Purchase Of Equipment	£ 938,568.49	144
External Residential Income	£ 860,241.62	8
Gas	£ 770,384.54	10
Provision Of Food	£ 743,648.65	16

Appendix 10. Procurement Strategy Action Plan – Annual Update 22/23

The table below summarises the actions and initiatives planned over the Strategy period to achieve the outcomes set out in the Vision for Procurement at section 5.

A number of these are aspirational and priority will be given to statutory obligations.

Elements of the effectiveness of the procurement strategy will be measured via the [Procurement & Commercial Improvement Programme \(PCIP\)](#).

PCIP assessments occur approximately every three years for each public procurement sector in Scotland. The PCIP assessment process is not an audit but provides a means of measuring and reporting on the procurement and commercial capability of organisations. This is done through the provision of evidence based around a series of set questions.

Definitions

Responsible "The person or persons that will undertake the objective"

Accountable "The person that is answerable and has liability for the objective"

Consult "Prior to making a decision"

Inform "After decision is made"

PROCUREMENT ACTION PLAN March 2019 – March 2023

Strategic Theme 1 Straightforward Procurement

To make procurement as straightforward as possible for the Council and potential suppliers, in particular to improve access for local suppliers and SMEs and to eliminate anything that does not add value to the procurement

Action	Responsibility	Target Date	Update April 2023
Deliver electronic procurement systems to satisfy new legislative requirements.	TechnologyOne Project Team	Reviewed on an annual basis	No change to legislation Upgrade to the Technology One environment to the 2022B release is November 2022
	Accountable		
	Chief Accountant		
	Consult		
	Procurement Manager		
	Inform		
	Strategic Director (Partnership & Performance)		
	Responsibility	A per Scottish Procurement policy notes, which are published on an ad hoc basis to provide advice on current policy issues.	No change to legislation All SPPN's have been noted Expected changes later 2024
	Procurement Manager		
	Accountable		
Strategic Director (Partnership & Performance)			
Consult			
Review impact of newly implemented EU Procurement Rules and UK legislation and make necessary changes to existing approaches.	CMT		
	Inform		
	CMT		
	Responsibility	Reviewed on an annual basis	How to do business with Clackmannanshire Council updated for National meet the buyer events & Forth Valley events
	Procurement Manager		
Accountable			
Strategic Director (Partnership & Performance)			
Consult			
Guidance produced for local/third sector suppliers and SMEs is clear concise and easy to follow, and includes a section with regard to local and national support bodies, and how they can improve access.	CMT		
	Inform		
	Elected members		
	Responsibility	Ongoing	Continuing to use and update
	All Purchasing staff		
Accountable			
Heads of Service			
Consult			
Continue to use Public Contract Scotland portal as our main advertising media for all regulated procurements.	Procurement Manager		
	Inform		
	All Council staff		

PROCUREMENT ACTION PLAN March 2019 – March 2023

Strategic Theme 2 Embed procurement and contract management Skills

To continue to embed professional procurement and contract management skills across the Council. This goes hand in hand with moves to increase the commercial acumen of the Council

Action	Responsibility	Target Date	Update April 2023
Provide strategic professional advice to the corporate review of how to transform the way the Council procures its works, services and supplies and to propose a new model for procurement and purchasing activities across the Council.	Procurement Manager	Ongoing	Ongoing continuing to provide advice
	Accountable		
	CMT		
	Consult		
	CMT		
Provide support and learning and development opportunities to staff, contractors, stakeholders, unions and elected members engaged in procurement processes to ensure they are able to deliver effectively and are empowered to deal with and understand the impact of any procurement decisions/ issues.	Responsibility	Reviewed on an Annual basis	Various training Sessions delivered throughout the year SDP, Scotland Excel and Scottish Procurement training available
	Procurement Manager		
	Accountable		
	CMT		
	Consult		
Review the role of the Procurement Matters Group and the terms of reference for the group. The procurement matters group is a management model where employees identified as having responsibility for procurement within their job role would have this aspect of their role managed by the Procurement Manager.	Responsibility	March 2023	Meetings taking place quarterly rather than monthly to encourage better participation and attendance. No real effect and will review again early in the new financial year
	Procurement Manager		
	Accountable		
	CMT		
	Consult		
Assist Clackmannanshire Third Sector Interface (CTSI) in the development and delivery of training with regard to 'Understanding Social Enterprise/Third Sector Legal Structures', and the impact/opportunities re Community Benefit Clauses	Responsibility	March 2023	Early discussions taken place. Delayed due to capacity issues
	Procurement Manager and CTSI		
	Accountable		
	Procurement Manager		
	Consult		
CTSI			
Inform			
Elected Members			

<p>Collaborate with CTSi on the production of a guide for analysing and measuring social value/impact in the assessment of bids.</p>	<p>Responsibility Procurement Manager and CTSi</p> <p>Accountable CTSi</p> <p>Consult CTSi</p> <p>Inform CMT</p>	<p>March 2023</p>	<p>Not started re profile to next year Delayed due to capacity issues</p>
<p>Brexit - Public Procurement Regulations have been implemented to UK law from four European Directives.</p> <p>The principles contained within the directives of equal treatment, non-discrimination, transparency and proportionality are enshrined within the Scottish Procurement Regulations and ultimately our procurement activity. Upon departure from the European Union it is unlikely that there would be any significant impact to procurement legislation and the way in which procurement activity is conducted</p> <p>However we will consider any of the implications of Brexit across our procurement portfolio, with focus on procurement regulations, trade, migrant labour workforce, and take all available practical steps. This will include working with the Scottish Government and Scotland Excel</p>	<p>Responsibility Purchasing staff</p> <p>Accountable Purchasing staff</p> <p>Consult Scottish Government & Scotland Excel</p> <p>Inform Purchasing Staff</p>	<p>March 2023</p>	<p>Awaiting outcome re Changes to UK and Scottish procurement Law expected 2024</p>

PROCUREMENT ACTION PLAN March 2019 – March 2023

Strategic Theme 3 Support and encourage the local supplier market			
To support and encourage an effective local supplier market including the voluntary sector and the promotion of local social value in contracts.			
Action	Responsibility	Target Date	Update April 2023
Revise guidance on Council’s website about selling to the Council.	Procurement Manager	Dec. 2019 There after on an annual basis	Updated February 2023
	Accountable		
	Procurement Manager		
	Consult		
	Procurement Matters Group		
Refresh and publish online schedule of proposed procurements to promote future contract opportunities.	Inform	As part of the procurement annual report and as per capital budget as agreed by Council February / March each year	Ongoing
	Strategic Director (Partnership & Performance)		
	Responsibility		
	Procurement Manager		
	Accountable		
Where possible, utilise the Public Contract regulations to enable Officers to place contracts with supported businesses more readily without having to resort to full tendering exercises, e.g. <ul style="list-style-type: none"> Identify third sector suppliers that meet ‘Supported Business’ criteria; and Identify opportunities to make use of reserved contracts for local supported businesses at monthly CTSI meetings. 	Heads of Service	Ongoing	
	Consult		
	All Services		
	Inform		
	All Stakeholders		
For non regulated procurement exercises officers will purchase via local suppliers and will include at least one local supplier to tender where there is one available.	Responsibility	Every procurement journey route 1 procurement	Still being maintained and managed via quick quote process and Procurement governance documents form 1
	Purchasing Staff		
	Accountable		
	Heads of Service		
	Consult		
	Procurement Manager		
	Inform		
	Procurement Matters group		

<p>Support businesses local to Clackmannanshire through a range of initiatives including:</p> <ul style="list-style-type: none"> • Making it simpler to do business with the Council; • Reduce to a minimum the bidding burden on suppliers; • Have regard to the impact on small/local firms of the way in which a procurement is structured and how they are paid; • Provide clear information about selling to the Council on the Council's website. • Production of a clear and concise guide for Third Sector suppliers that includes guidance with regard to partnership/consortia bids • Run a series of 'Meet the Supplier' events to encourage greater engagement from the third sector with the procurement process, and to create greater understanding of Third sector suppliers amongst council officers 	<p>Responsibility</p>	<p>Throughout each year and reported in the procurement annual report</p>	<p>Ongoing</p>
	<p>Procurement Manager Supplier Development programme CTSI</p>		
	<p>Accountable</p>		
	<p>Procurement Manage</p>		
	<p>Consult</p>		
	<p>Stakeholders</p>		
	<p>Inform</p>		
	<p>Elected Members</p>		
<p>Take in to account and align with the Council's Local Outcome Improvement Plan (LOIP) and that communication of its purpose, priorities and outcomes are better communicated across departments. Where possible align the procurement journey so that procurement exercises are attractive to local businesses and people and ensure fair opportunities for all.</p>	<p>Responsibility</p>	<p>Every procurement exercise</p>	<p>Written into all procurement Governance documentation</p>
	<p>Purchasing Staff</p>		
	<p>Accountable</p>		
	<p>Heads of Service</p>		
	<p>Consult</p>		
	<p>Procurement Manager</p>		
<p>Inform</p>			
	<p>CMT</p>		
<p>Extend awareness of implications of Public Procurement Reform legislation through;</p> <ul style="list-style-type: none"> • Workshop discussions to brief third sector on Council procurement policy and changes in legislation; and • Establish monthly communication between Council procurement manager and CTSI. 	<p>Responsibility</p>	<p>March 2023</p>	<p>Early Discussions Delayed due to capacity issues</p>
	<p>Procurement Manager CTSI</p>		
	<p>Accountable</p>		
	<p>Procurement Manager CTSI</p>		
	<p>Consult</p>		
	<p>Procurement Manager CTSI</p>		
	<p>Inform</p>		
	<p>Procurement Manager CTSI</p>		

<p>Better Align Service Level Agreements with Alliance Priorities by:</p> <ul style="list-style-type: none"> Mapping grant-aid and commissioned spend from the Council to the local third sector; and Initiating a review and appropriate changes to Service Level Agreements based on Alliance policy priorities. 	<p>Responsibility</p> <p>Purchasing staff</p>	<p>March 2023</p>	<p>Not Started Delayed due to capacity issues</p>
	<p>Accountable</p> <p>Heads of service</p>		
	<p>Consult</p> <p>CMT Elected members</p>		
	<p>Inform</p> <p>All grant aid funded suppliers</p>		
<p>Advise and work in partnership with the Integration Joint Board (IJB) in line with The Public Bodies (Joint Working) (Scotland) Act 2014 as the IJB are not able to contract or hold contracts with third parties as contractual arrangements remain with the local authority.</p>	<p>Responsibility</p> <p>Social Services Commissioning IJB</p>	<p>Every adult commissioning exercise</p>	<p>Ongoing work to be done on Awareness of individual procedures</p>
	<p>Accountable</p> <p>Social Services Commissioning IJB</p>		
	<p>Consult</p> <p>Procurement Manager</p>		
	<p>Inform</p> <p>CMT</p>		
<p>Increase local procurement expenditure by 2.5% per year from 14% to 21.5% or greater over the life of the strategy</p>	<p>Responsibility</p> <p>Purchasing Staff</p>	<p>21.5% spend with local suppliers by March 2023 23.36% financial year 2020/21 25.40% financial year 2021/22</p>	<p>26.16% financial year 2022/23</p>
	<p>Accountable</p> <p>Procurement Manager</p>		
	<p>Consult</p> <p>All Stakeholders</p>		
	<p>Inform</p> <p>Elected Members</p>		

PROCUREMENT ACTION PLAN March 2019 – March 2023

Strategic Theme 4 Sound procurement practices and innovative solutions

To use sound procurement practices and innovative solutions to promote sustainability and value for money, making use of clear and detailed procurement/purchasing data, collaboration and partnership opportunities where this accords with the Council's Principles of partnership working.

Action	Responsibility	Target Date	Update April 2023
Ensure that all regulated procurements comply with the sustainable procurement duty and in the case of commissioning ensure these are aligned to the Integration Joint Board joint strategic commissioning plans which pull together the forecast of overall need across the local authority area, together with the availability of services or resources to meet that need and makes recommendations following an option appraisal for how these should be met	Responsibility	All regulated procurement exercises	Ongoing
	Purchasing Officers Social services commissioning		
	Accountable		
	Heads of Service		
	Consult		
	Procurement Manager IJB		
	Inform		
Establish systems to record the impact of procurement policies and practices on the council's climate change duties.	Responsibility	March 2023	Not Started
	Procurement Manger		
	Accountable		
	Heads of Service		
	Consult		
	CMT		
Review scope for and deliver further corporate contracts to consolidate spend.	Responsibility	Ongoing agenda item with the Procurement Matters Group	Ongoing
	Procurement Matters Group		
	Accountable		
	Heads of Service		
	Consult		
	CMT		
Revise template documents and guidance with intention of promoting scope for innovation by the market in appropriate procurements.	Responsibility	Ongoing agenda item with the Procurement Matters Group	Ongoing
	Procurement Manager		
	Accountable		
	Procurement Manager		
	Consult		
	Procurement Matters Group		
Inform			
Purchasing Staff			

When exploring outsourcing and private partnership solutions, these will not be procured in insolation and consultation with staff, service users, unions and stakeholders will be undertaken when market testing.	Responsibility	When required	Ongoing
	Heads of Service		
	Accountable		
	CMT		
	Consult		
	All Stakeholders		
	Inform		
Elected Members			
Utilise the Scottish Government's sustainable prioritisation tool to identify and prioritise procurement activity.	Responsibility	March 2023	Tool being revised to web format once complete we will be able to utilise
	Purchasing Staff		
	Accountable		
	Heads of Service		
	Consult		
	Procurement Manager		
	Inform		
CMT			
Utilise the Flexible Framework Self-Assessment Tool (FFSAT) to provide a Sustainable Action Plan to establish the performance level of sustainable procurement across the council.	Responsibility	March 2023	Tool being revised to web format once complete we will be able to utilise
	Purchasing Staff		
	Accountable		
	Heads of Service		
	Consult		
	Procurement Manager		
	Inform		
CMT			
Create and manage a sustainable register to capture, monitor and report on the sustainable outcomes achieved via procurement activity, and link to related internal and external reporting requirements.	Responsibility	March 2023	Not Started
	Procurement Manager		
	Accountable		
	Procurement Manager		
	Consult		
	All stakeholders		
	Inform		
CMT			

Explore innovative solutions through greater collaborative approaches between the Council and the local Third sector	Responsibility	March 2023	Early Discussions Delayed due to capacity issues
	Purchasing Staff CTSI		
	Accountable		
	Purchasing Staff CTSI		
	Consult		
	Procurement Matters Group CTSI		
Explore the development of a subcontractor community benefit directory	Responsibility	December 2020	Completed https://ctsi.org.uk/community-benefits
	CTSI		
	Accountable		
	CTSI		
	Consult		
	Procurement Manager		
Inform	Procurement Matters Group		

PROCUREMENT ACTION PLAN March 2019 – March 2023

Strategic Theme 5 Fair procurement

To ensure that, contractors comply with our Living Wage and Blacklisting Policies and to ensure that we take account of the possible impact that our approach to major projects might have on different groups of people.

Action	Responsibility	Target Date	Update April 2023
Ensure that all procurement follows the fundamental principles of (transparency, equal treatment and non-discrimination, proportionality and mutual recognition), the legal requirements of the Procurement Reform (Scotland) Act 2014, The Public Contracts (Scotland) Regulations 2015, The Procurement (Scotland) Regulations 2016, statutory guidance issued under the Act and Scottish public procurement policy generally and including the Scottish specific equality duty.	Purchasing Staff	Every Regulated procurement exercise	Ongoing
	Accountable		
	Heads of Service		
	Consult		
	Procurement Manager		
	Inform		
Establish simple methodology for assessing best value case for using the Living Wage requirement in service and works contracts,	Responsibility	July 2022	Completed Living wage accreditation Obtained 2021 – extensive procurement data mining exercise and correspondence has been undertaken
	Procurement Manager		
	Accountable		
	Procurement Manager		
	Consult		
	Procurement Matters Group		
Procurement will also foster and adopt the Fair Work directive where legally permissible by removing contractors who use Zero Hour Contracts and contractors who do not provide a minimum of pay in line with the living wage	Responsibility	Where Identified	Ongoing
	Procurement Manager		
	Accountable		
	Procurement Manger		
	Consult		
	Procurement Matters group		
Inform	Purchasing Staff		

Embed Blacklisting protocols in procurement processes for construction contracts.	Responsibility	Ongoing	Ongoing
	Procurement Manager and Works purchasing officers		
	Accountable		
	Procurement Manger		
	Consult		
	Procurement Matters group		
Procurement will encourage, through the tender process and support to contractors, provision of apprenticeships and promote health and safety and utilise environmentally sustainable solutions	Responsibility	Every appropriate regulated procurement exercise	Ongoing
	Purchasing officers		
	Accountable		
	Purchasing officers		
	Consult		
	Procurement Manager		
Ensure that where appropriate EQIA's are completed for regulated procurements.	Responsibility	Every appropriate regulated procurement exercise	Ongoing
	Purchasing officers		
	Accountable		
	Purchasing officers		
	Consult		
	Stakeholders		
Inform	Procurement Manager		

PROCUREMENT ACTION PLAN March 2019 – March 2023

Strategic Theme 6 Compliance			
Procurement will continue to identify, manage and control risk by developing policy and procedures which consider risk, and balance operational effectiveness and compliance.			
Action	Responsibility	Target Date	Update April 2023
Update Council Contract Standing Orders to support compliance with the new procurement rules and cascade changes to informed clients and key stakeholders.	Responsibility	March 2023	Started to revise but awaiting legislative changes
	Procurement Manager		
	Accountable		
	Strategic Director (Partnership & Performance)		
	Consult		
	Elected Members, CMT and procurement Matters group		
Adapt internal procedures, processes and documentation to reflect the required legislative changes.	Inform	On going	On going
	Purchasing Officers		
	Responsibility		
	Procurement Manager		
	Accountable		
	Procurement Manager		
Produce a procurement workforce plan to consider what skills and development requirements will be necessary within the Council to comply with the procurement rules.	Consult	March 2022	Not Started Delayed due to capacity issues
	Procurement Matters group		
	Inform		
	Purchasing Officers OD Officer		
	Accountable		
	Procurement Manager		
Implement measures in conjunction with Internal Audit to ensure that the opportunity for procurement fraud is minimised	Inform	Ongoing	Ongoing
	CMT		
	Consult		
	Heads of Service		
	Accountable		
	Procurement Manager and Internal Audit		

Produce an annual procurement report in line with legislative requirements as soon as possible after the financial year end.	Responsibility	Quarter 3 Annually	Ongoing
	Procurement Manager		
	Accountable		
	Strategic Director (Partnership & Performance)		
	Consult		
	CMT and Elected members		
	Inform		
Scottish Government			

Report to Audit & Scrutiny Committee

Date of Meeting: 14 December 2023

Subject: Audit & Scrutiny Committee Annual Report Follow Up

Report by: Strategic Director, Partnership & Performance

1.0 Purpose

- 1.1. The purpose of this report is to follow up on a number of actions that arose from the Committee's Annual Report which was considered on 26 October, and subsequently approved by Council on 30 November 2023.

2.0 Recommendations

- 2.1. It is recommended that Committee note, challenge and comment on the report.

3.0 Considerations

- 3.1. When the Committee considered its Annual Report on 26 October 2023, it remitted a number of actions to the Strategic Director, Partnership and Performance that were to be further progressed and reported back in December 2023. These were:
- 3.1.1. Seek Council approval of the Committee's Annual Report at the next available meeting.
 - 3.1.2. Consider arrangements for co-opting independent members on to the Audit & Scrutiny Committee;
 - 3.1.3. Draft a training and development programme for the Committee based on a skills audit undertaken in October 2023;
- 3.2. With regard to paragraph 3.1.1, Council approved the Annual Report on 30 November 2023.
- 3.3. Initial research has been undertaken on the action outlined at 3.1.2. CIPFA recommend at least two co-opted independent members. Having looked at a sample of Scottish councils the membership of most is similar in size and arrangements to Clackmannanshire's Audit & Scrutiny Committee. That includes for example, having a chair from the main opposition independent of the prevailing administration group. There appears to be no significant shift

elsewhere to co-opting independent expertise from outwith the pool of elected members.

- 3.4. Table 1 below indicates some of the potential pros and cons of having independent members of the audit committee function:

Potential Benefits	Potential Disbenefits
<ul style="list-style-type: none"> Recruit specialist skills and expertise that may not exist within the current committee membership Provide an alternative worldview from outside local government 	<ul style="list-style-type: none"> Additional cost of recruitment, vetting, induction, expenses, training and support Would require additional committee support resources Expertise from other sectors is not always readily transferable into a local government context Any turnover could be significantly disruptive to functioning of the committee

Table 1

- 3.5. Whilst there may be some benefits, any such undertaking will undoubtedly create pressures on resources that will likely outweigh these. Given current arrangements remain fit for purpose and broadly align with those of most councils in Scotland, on balance, it would seem prudent to continue with the status quo, focusing instead on developing the knowledge and skills of the Committee.
- 3.6. The Committee's training needs analysis identified the following priorities:
- 3.6.1. High – Annual Governance Statement and the Control Environment; Information Governance
- 3.6.2. Medium – Procurement; Performance & Risk; Principles of Best Value and Value for Money; Fraud & Corruption
- 3.6.3. Low – Financial Monitoring.
- 3.7. Work had already commenced on some of the above; an internal development workshop on Performance and Risk took place on 13 June 2023, an external provider undertook training on Data Protection in November 2023; and, an external provider is being brought in to provide officer and members training on Procurement & Governance on 4 December.
- 3.8. Table 2 illustrates proposals to meet the development needs of the Committee up to the summer recess.

Subject Matter	Target Date	Internal/External
Annual Governance Statement/Control Environment	Q4 2023/24	Internal
Data Protection	Complete	External
Cyber Security	Q1 2024/25	Both
Procurement Governance	Q3 2023/24	External
Performance & Risk (Phase 2)	Q4 2023/24	Internal
Principles of Best Value & VFM	Q4 2023/24	Internal
Fraud & Corruption	Q1 2024/25	Both
Financial Monitoring/Scrutiny	Q1 2024/25	Internal

Table 2

- 3.9. At this stage there are no resource implications arising from the report. The Committee learning and development plan will be met from within approved resources. Should additional resources be required for further training or from any future proposals, these will be brought back to Committee for further consideration.

4.0 Sustainability Implications

- 4.1. There are no sustainability implications arising from this report.

5.0 Resource Implications

5.1. Financial Details

- 5.2. 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

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

- 5.4. *Staffing – there are no staff implications arising from this report.*

6.0 Exempt Reports

- 6.1. Is this report exempt? No

7.0 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)

8.0 Equalities Impact

- 8.1 Have you undertaken the required equalities impact assessment to ensure that no groups are adversely affected by the recommendations?
An EQIA is not applicable in this context.

9.0 Legality

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

10.0 Appendices

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

None

11.0 Background Papers

- 11.1 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)

- The Council's Decision-Making Framework and Special Responsibility Allowances, Report to Council 25 May 2022.

Author(s)

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Stuart Crickmar	Strategic Director	2127

Approved by

NAME	DESIGNATION	SIGNATURE
Stuart Crickmar	Strategic Director	