
Report to: Audit & Scrutiny Committee

Date of Meeting: 24 October 2024

Subject: Draft Council Financial Performance for 2023/24

Report by: Chief Finance Officer

1.0 Purpose

1.1 This paper provides an update on the financial performance for the Council, for the 2023/24 financial year as at March 2024, 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 The General Fund revenue underspend of £(1.977)m for the year to 31 March 2024 before earmarked reserves;

2.1.2 The Clackmannanshire element of the Health and Social Care Partnership (H&SCP) spend on budget for the year to 31 March 2024, after allocation of reserves;

2.1.3 The HRA revenue surplus of £(4.709)m, £(0.891)m greater than the budgeted surplus for the year to 31 March 2024;

2.1.4 The HRA Capital programme underspend of £(5.260)m, of which £6.906m is proposed to be carried forward;

2.1.5 The overspends on the HRA Capital Programme and the management review that is underway to investigate these and identify actions to avoid reoccurrence;

2.1.6 The General Fund Capital Programme underspend of £(12.803)m, and proposed carry forward of £10.043m

2.1.7 The progress to date in delivering the £3.814m approved savings programme, with £2.642m, 69.3%, achieved as at 31 March 2024.

3.0 Background

3.1 This report summarises the draft 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. The final position will be confirmed following the external audit of the 2023/24 Annual Accounts.

4.0 General Fund Revenue

4.1 The General Fund is reporting an underspend for the year of £(1.977)m. This includes earmarked reserves of £3.012m resulting in a net reduction in reserves of £1.035m.

4.2 The Council Summary (**Appendix 1**) provides the breakdown of the outturn position by each Directorate and centrally held Corporate Service areas along with the position for Partnerships and Sources of Funding. The overall net underspend before earmarked is made up as follows:

- People Directorate - £(0.551)m underspend,
- Place Directorate - £(2.152)m underspend,
- Partnership & Performance Directorate - £0.276m overspend and
- All other corporate service areas - £0.450m overspend, which includes centrally held savings achieved within the individual services.

4.4 The reported underspend of £(1.977)m is a favourable movement of £(1.242)m from the forecast underspend as at December, reported to Council at its meeting in May 2024.

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

Earmarked Reserves

4.6 At 1 April 2024, earmarked reserves of £17.597m were held. During the year £9.066m were applied to revenue spend which included the approved £4.643m to support the 2023/24 budget and £0.037m was applied to capital spend. Following a review of the remaining reserves, £0.801m was identified as no longer required and was released to general reserves. This left an earmarked reserve balance of £7.730m as at 31 March 2024. Further detail of the committed reserves held at 31 March 2024 will be provided in the 2023/24 draft annual accounts to be presented to Council later in the year.

5.0 Clackmannanshire & Stirling Health and Social Care Partnership (H&SCP)

- 5.1 The Clackmannanshire element of the H&SCP was previously reporting an overspend for the 2023/24 financial year of £3.719m which is £0.035m greater than the forecast of £3.684m reported as at December. To bring spend in line with budget, reserves held by the Partnership have been allocated to offset this overspend, resulting in a nil variance for the year. Details of the spend against budget for each service area are shown in **Appendix 7**.
- 5.2 As the use of reserves is not a sustainable measure, the Integrated Joint Board (IJB) will need to ensure close scrutiny of the financial position for 2024/25 and the realisation of savings to ensure spend is met within budget.

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 £4.022m 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 £26.970m.
- 6.2 The total spend on the General Fund capital programme for the year is £14.168m. This is a decrease of £2.964m on the forecasted £17.132m reported as at December. As a result, the underspend on the programme is £12.803m. Whilst work on capital projects has been progressed, delays are still being incurred due to internal and external factors and as such £10.043m is proposed to be carried forward to 2024/25 which is £2.151m greater than that included within the 2024/25 approved budget. **Appendix 10** provides detail of the 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	11.201	3.243	(7.958)	<p>£1.007m underspend on Free School Meals Equipment (removal of grant funding), £0.180m to be carried forward to 2024/25</p> <p>£1.488m underspend on Clackmannan Regeneration to be carried forward to 2024/25</p> <p>£3.177m underspend on Wellbeing Hub and resourcing to be carried forward to 2024/25</p> <p>£0.456m underspend on City Deal Resourcing due to reprioritisation of projects to be carried forward</p> <p>£0.400m underspend on Innovation Hub delivery to be carried forward to 2024/25</p> <p>£0.245m underspend on Town Centre Regeneration to be carried forward to 2024/25</p>
Property	4.586	1.648	(2.939)	<p>£0.201m underspend on Alloa Leisure Bowl Demolition as costs less than expected.</p> <p>£0.314m Kilncraigs roof to be carried forward</p> <p>£0.315m Strategic Enhancements no longer required</p> <p>£0.320m underspend on resourcing due to vacant posts, £0.040m to be carried forward to 2024/25</p> <p>£0.647m underspend Cemetery Walls Upgrade to be carried forward to 2024/25</p> <p>£0.165m Clackmannan town hall to be carried forward</p> <p>£0.801m underspend on Learning Estate Option appraisals and contingency £0.0639m to be carried forward to 2024/25</p>
Roads	4.937	4.991	0.054	<p>£0.288m overspend on Carriageways</p> <p>£0.092m underspend on Flood Prevention, £0.030m to be carried forward to 2024/25</p> <p>£0.082m underspend on lighting replacement</p> <p>£0.072m Community Bus Fund, to be carried forward</p>

Land	1.344	0.761	(0.583)	<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>£0.270m underspend on Clackmannan Tolbooth to be carried forward to 2024/25</p> <p>£0.063m underspend on Renewable Energy Projects, £0.050m to be carried forward to 2024/25</p> <p>£0.32m underspend on playparks to be carried forward</p>
Fleet	0.733	0.580	(0.153)	Orders committed, delivery delayed
IT	3.678	2.719	(0.959)	<p>£0.743m Various underspends across multiple IT infrastructure projects grouped together as M365 and cybersecurity progressed.</p> <p>£0.205m underspend on Analogue to Digital to be carried forward to 2024/25.</p> <p>£0.080m Social Service IT System - MVP superceded by revised plan approved by Council in August 2024</p>
Place Based Investment	0.491	0.226	(0.265)	Underspend on grant funding to be carried forward into 2024/25.
Gross Capital Expenditure	26.971	14.168	(12.803)	
Allocation of Capital Funding	(12.309)	(9.835)	2,474	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	14.662	4.333	(10.329)	

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 achievement of those savings by 31 March 2024.

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

Directorate	Total Approved Savings £000	Achieved £000	Unachieved £000
People	2,019	1,657	362
Place	1,254	753	501
Partnership & Performance	541	232	309
Total Approved Savings	3,814	2,642	1,172
		69.3%	30.7%

7.2 The above table indicates that 69.3% of savings have been achieved, with 30.7% unachievable in 2023/24. Savings that have not been achieved have been offset by underspends within services and will carry forward to 2024/25. Detail of individual savings within each directorate is provided in **Appendix 2**.

8.0 Housing Revenue Account (HRA)

Revenue

8.1 The HRA surplus at 31 March 2024 is £4.709m which is £0.891m greater than budgeted. This is a favourable movement of £0.713m from that forecasted as at 31 December. **Appendix 8** provides a summary of the variances.

Capital

- 8.3 The net 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 Westthagh 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 as at 31 March 2024.
- 8.4 The net expenditure at the year end is £13.089m which is £(5.260)m less than budget with a proposed carryforward to 2024/25 of £6.906m.
- 8.5 A significant impact on the underspend is delays with the Westthagh Travelling Site and Lochies Road projects. Budget has been carried forward to future years for both of these projects. The Kitchen replacement project is also underspend and carryforward of the underspend is requested.
- 8.6 At the conclusion of the financial year 2023/24, it has been noted that several housing capital projects exceeded their budget allocations which was not in accordance with the Councils' financial regulations.
- 8.7 A number of these projects operate under term contracts, which impose both financial and timeline limits. As a result, in some cases, the improvements to tenants' homes were completed ahead of schedule, allowing the Council to meet tenants' expectations sooner than anticipated.
- 8.8 For example, certain tenants who were scheduled to have new energy-efficient windows installed in the future have benefited from early installation, which would be particularly welcome to those tenants during the current cost of living crisis.
- 8.9 However, moving forward, it is essential that the service enhance the accuracy of financial projections in the HRA and implement robust management strategies to address potential overspending. This includes the need to halt budget overruns promptly and seek appropriate governance approvals where necessary.
- 8.10 To address these challenges, the Place service is introducing a Strategic Housing Finance Board. This board will closely monitor expenditure, analyse trends, and assess the potential impact on future business plan decisions. The terms of reference for this board will be shared with the Council as part of the upcoming financial update report, which will also detail the effect of the additional capital spend on current revenue.
- 8.11 The service proposes to revise the Capital Plan to mitigate and manage the increased interest charges over the remaining term of the plan, which was approved by the Council in February. This approach is designed to ensure that tenants are not disadvantaged by the overspending. This will also be reported to the next Council meeting.
- 8.12 A full internal review by Senior Management is currently underway into how these overspends were allowed to occur. The outcome of this review will document the management actions including those noted above that will be put in place to avoid this in the future.

9.0 Conclusions

- 9.1 General Fund Revenue Services are reporting an underspend of £(1.977)m for the year to 31 March 2024 before earmarked reserves;
- 9.2 The Clackmannanshire element of the H&SCP is reporting an spend in line with budget for the year to 31 March 2024 after allocation of reserves;
- 9.3 The HRA revenue has achieved a surplus of £(4.709)m which is £(0.891)m greater than the budgeted surplus for the year to 31 March 2024.
- 9.4 The HRA Capital programme is reporting an underspend of £(5.260)m for the year to 31 March 2024.
- 9.5 The General Fund Capital programme is reporting an underspend of £(12.803)m.
- 9.6 Of the £3.814m approved savings programme, £2.642m (69.3%) has been 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**

Complies with relevant Council Policies

14.0 Equalities Impact

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

Yes

No

15.0 Legality

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

16.0 Appendices

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

Appendix 1 – Draft Council Summary at 31 March 2024

Appendix 2 – Summary Savings by Directorate at 31 March 2024

Appendix 3 – People Variances at 31 March 2024

Appendix 4 – Place Variances at 31 March 2024

Appendix 5 – P&P Variances at 31 March 2024

Appendix 6 – Corporate Variances at 31 March 2024

Appendix 7 – HSCP Variances at 31 March 2024

Appendix 8 – HRA Revenue Variances at 31 March 2024

Appendix 9 – HRA Capital Spend as at 31 March 2024

Appendix 10 – General Fund Capital Spend as at 31 March 2024

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


Council Financial Performance 2023/24 as at December 2023

General Services Revenue and Capital Budget 2023/24

Author(s)

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Approved by

NAME	DESIGNATION	SIGNATURE
Chris Alliston	Strategic Director – Partnership and Performance	

Council Summary 2023/24

APPENDIX 1

As at March 2024

	Annual Budget 24GLBR £'000	Actual to Mar-24 £'000	Variance £'000	Earmarked Reserves £'000	Variance after Earmarked £'000
Directorate					
People	81,885	81,334	(551)	1,130	579
Place	35,482	33,330	(2,152)	1,882	(270)
Partnership & Performance	11,942	12,218	276	0	276
Directorate Expenditure	129,309	126,882	(2,427)	3,012	585
Corporate					
Corporate Centrally Held	525	539	14	0	14
Corporate Services	(1,172)	(144)	1,028	0	1,028
Misc Services - Non Distributed Costs	1,424	1,424	(0)	0	(0)
	777	1,819	1,042	0	1,042
	130,086	128,701	(1,385)	3,012	1,627
less allocated to non general fund	(1,305)	(1,348)	(43)	0	(43)
	128,781	127,353	(1,428)	3,012	1,584
Add Requisitions from Joint Boards					
Central Scotland Valuation Joint Board	462	462	0	0	0
Corporate Expenditure	129,243	127,815	(1,428)	3,012	1,584
Add/Deduct					
Interest on Revenue Balances	(205)	(453)	(248)	0	(248)
Loans Fund Contribution	5,792	5,504	(288)	0	(288)
Contribution to Bad Debt Provision	100	87	(13)	0	(13)
Total Expenditure	134,930	132,953	(1,977)	3,012	1,035
Health & Social Care Partnership	26,209	26,209	(0)	0	(0)
Sources of Funding					
General Revenue Funding/Non-Domestic Rates	(124,208)	(124,257)	(49)	0	(49)
Council Tax	(25,547)	(25,547)	0	0	0
Contribution from Reserves	(2,318)	0	2,318	0	2,318
Contribution from Earmarked Reserves	(4,423)	0	4,423	0	4,423
Contribution from Uncommitted Reserves	(4,643)	0	4,643	0	4,643
Total Funding	(161,139)	(149,804)	11,335	0	11,335
Projected (Surplus)/Shortfall	(0)	9,358	9,358	3,012	12,371

Management Efficiency Savings 2023/24

Saving Reference	Directorate	Department	Responsible Officer	Description	Cash/ Permanent	2023/24 £	Achieved £	Unachieved £	Total	£
P&PMGT1	P&P	Corporate	N Bridle	Hybrid Working - Reduction in Mileage	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	Cash	124,200	124,200			124,200
P&PMGT12	P&P	Finance & Revenues	L Sim	Increase in Water Agency Fee	Permanent	40,681	40,681			40,681
P&PMGT13	P&P	All	S Crickmar	Voluntary Severance	Permanent	328,179	18,997	309,182		328,179
PEMGT16	People	Education & Learning	L Sanda	CLD	Permanent	38,133	38,133			38,133
PEMGT02	People	Education & Learning	C Bruce	Review of Devolved School Management	Cash	400,000	400,000			400,000
PEMGT11	People	Education & Learning	L McDonald	Primary Schools Efficiency (Falling Rolls)	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	Cash	50,155		50,155		50,155
PEMGT05	People	Education & Learning	L McDonald	ELC Centre Support	Cash	10,481	10,481			10,481
PEMGT13	People	Care & Protection	S Robertson	Review of supported accommodation (further saving 23/24)	Cash	63,000		63,000		63,000
PEMGT14	People	Care & Protection	S Robertson	Reduction in external foster places (further saving 2023/24)	Cash	33,000	33,000			33,000
PEMGT01	People	Care & Protection	S Robertson	Reduction in hours, various posts	Permanent	27,600	27,600			27,600
PEMGT12	People	Care & Protection	S Robertson	Youth Justice Mileage	Permanent	3,971	3,971			3,971
PEMGT19	People	Care & Protection	S McDonald	CAB 2nd yr of 2022/23 saving	Permanent	16,500	16,500			16,500
PEORED03	People	Care & Protection	S Robertson	Children Services Redesign	Permanent	119,621	119,621			119,621
PEORED02	People	Care & Protection	S Robertson	Review of Residential Placements	Permanent	98,500		98,500		98,500
PEMGT15	People	Support & Wellbeing	L Sanda	Leisure Bowl management fee	Cash	300,000	300,000			300,000
PEMGT06a&b	People	Strategic Director	L Sanda	External Recharge to Regional Improvement Collaborative	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	Permanent	45,000	45,000			45,000
PLMGT15	Place	Property	A Morrison	Schools PPP management fee	Cash	80,000		80,000		80,000
PLMGT14	Place	Property	A Morrison	Insurance premium recharge to Commercial tenants	Permanent	77,420	77,420			77,420
PLMGT14a	Place	Property	A Morrison	Delay filling maintenance officer post	Cash	14,340	14,340			14,340
PLMGT20	Place	All	P Leonard	Voluntary Severance	Permanent	462,080	235,329	226,751		462,080
PLMGT1	Place	Development	E Fyvie	Trading Standards	Cash	50,000	50,000			50,000
PLMGT2	Place	Development	E Fyvie	GIS	Permanent	39,900	39,900			39,900
PLMGT3a	Place	Development	E Fyvie	Legacy Developer Contributions	Cash	136,000		136,000		136,000
PLMGT10	Place	Housing	T Cain	HRA post reallocation	Permanent	20,880	20,880			20,880
PLMGT11	Place	Housing	T Cain	Reallocation of operational costs	Permanent	44,214	44,214			44,214
PLMGT12	Place	Housing	T Cain	Reallocation of strategic housing costs	Permanent	5,530	5,530			5,530
PLMGT8	Place	Environment	I McDonald	Fleet - Removal of vacant posts	Permanent	21,000	21,000			21,000
PLMGT18	Place	Environment	I McDonald	Reduction in overtime within Waste service	Permanent	5,000	5,000			5,000
						3,031,820	2,068,232	963,588		3,031,820

Policy Savings 2023/24

	Directorate	Department	Responsible Officer	Description	Cash/ Permanent	2023/24 £	Achieved £	Unachieved £	Total £
PEOPOL1	People	Education & Learning	C Bruce	Review of Early Learning and Childcare provision	Permanent	483,333	333,043	150,290	483,333
PEOPOL9	People	Education & Learning	C Bruce	Review of Secondary School Support Services	Permanent	13,015	13,015		13,015
P&PPRED01	P&P	Various	Various	Review of Community Access Points	Permanent	18,000	18,000		18,000
P&PPOL3	P&P	HR & Workforce Dev	C Alliston	Reduction in Training Budget	Permanent	15,000	15,000		15,000
PLPOL03	Place	Environment	I McDonald	Increase Charge for Brown Bin Permits	Permanent	75,000	75,000		75,000
PLPOL10B	Place	Environment	I McDonald	New Charge to Developers for new communal bins	Permanent	3,000		3,000	3,000
PLPOL04	Place	Environment	I McDonald	Roads Income - Increase Fees and Charges	Permanent	5,000		5,000	5,000
PLPOL05	Place	Environment	I McDonald	Increase Burial Charges	Permanent	10,000	10,000		10,000
PLPOL09	Place	Environment	I McDonald	Transition to Net Zero *(see appendix E - Electric Vehicle Charging Policy)	Permanent	160,000	110,000	50,000	160,000
						782,348	574,058	208,290	782,348

People	2,018,744	1,656,799	361,945	2,018,744
Place	1,254,364	753,613	500,751	1,254,364
P&P	541,060	231,878	309,182	541,060
Total	3,814,168	2,642,290	1,171,878	3,814,168
	-	69.3%	30.7%	-

People	Annual Budget 2023/24	Actual to March 2024	Variance Actual to Budget at March 2024	Previous variance at Dec 2023	Variance movement Dec to March 2024	Narrative
	£'000	£'000	£'000	£'000	£'000	
Strategic Director	(16)	73	89	88	1	Overspend reflects historic restructure saving not achieved £0.085m and £0.004m staffing pay award shortfall.
Support & Wellbeing						
Customer Services	662	615	(47)	(33)	(14)	Libraries & Customer services: - £(0.047)m underspend due to staffing vacancies £(0.047)m with shortfall in income of £0.003m and other minor non staffing underspends £(0.003)m. Movement of £(0.014)m relates to staff turnover £(0.007)m and Library Books £(0.007)m
Leisure & Sports Development	1,029	676	(353)	(289)	(64)	Sports Development: £(0.213)m underspend - Savings from discontinued programmes (Rugby Development, Multi Sports & Active Start) totalling £(0.025)m, Staff turnover/vacant posts £(0.144)m and underspend on Swimming Programs of £(0.148)m (identified as 2024/25 budget saving), offset by overspends on Sports Programs (Active communities, Holiday Sports, Sports Classes) totalling £0.079m, Ski-ing £0.044m overspend mainly in relation to one off purchase of equipment and various other non staffing underspends totaling £(0.019)m Leisure: £(0.140)m underspend - Staff turnover and vacancies underspend £(0.120)m, Supplies and Services (£0.006m) various small underspends, £(0.056)m underspend in Wellbeing Hub operating costs not required, partially offset by Income shortfall £0.020m mainly in halls & Community Centres Internal hires, and £0.022m pay award funding shortfall. The movement of £(0.064)m relates to staff turnover £(0.023)m, further staffing recharges to EAC & Youth Trust £(0.028)m, additional Income £(0.012)m and minor other non staffing £(0.001)m.
Total Support & Wellbeing	1,690	1,291	(400)	(322)	(78)	
Education & Learning						
Devolved Schools	36,197	35,691	(506)	(506)	0	Devolved Schools are reporting an underspend of £(0.506)m. This consists of £(0.556)m underspend within Primary schools - staffing turnover and vacant posts £(0.572)m and a over spend on per capita budgets of £0.016m. Underspend of £(0.005)m within Secondary schools consists of staffing £(0.146)m vacant posts & turnover and per capita £0.141m overspend. ASN is forecasting an overspend of £0.053m - consisting of an underspend in staffing (£0.016m) offset by overspends on per capita £0.036m and external placement income shortfall £0.033m. Early Years have a minor overspend of £0.002m Per Capita. Any underspend in Devolved budgets is carried forward at year end into DSM earmarked reserves and is available for use in the next financial year. The movement of £0.001m relates to additional staffing £0.015m, per Capita £(0.016)m and placement income £0.002m

People	Annual Budget 2023/24	Actual to March 2024	Variance Actual to Budget at March 2024	Previous variance at Dec 2023	Variance movement Dec to March 2024	Narrative
	£'000	£'000	£'000	£'000	£'000	
Early Years	10,115	10,451	336	347	(11)	<p>Early Years are forecasting an overspend of £0.336m. Kidzone out of school care £0.014m overspend due to shortfall in income, a review of fees ongoing to rectify. Mainstream Nursery provision including 1140hrs expansion is currently forecasting an overspend of £0.322m of which £0.452m relates to inflationary pressures on 1140 hrs cash limited (Grant) budget, Nursery meals 10% increase £0.023m, Catering, Cleaning & Janitorial staff & utilities recharges inflation £0.039m and Early Years staffing 1140 hrs, increments and pay awards £0.389m, this is partly mitigated by the draw down of remaining DSM earmarked reserve of £(0.173)m and £(0.095)m which was held centrally within Corporate to partially offset 2023/24 pay inflation. There is an estimated shortfall in 2023/24 saving "Review of Operating Models " of £0.150m, Supply costs £0.062m, Fee Income surplus £(0.039)m, staff turnover Teachers & Central Team £(0.045)m and various non staffing £0.016m. The Movement of (£0.011m) consists of reduction in inflationary Pressures on 1140 hrs areas £(0.010)m, an improvement in "review of Operating Models ELC " saving due to staffing reduction in Early Years Nursery settings (£0.009)m, further fee income £(0.006)m, Nursery Meals (excluding inflation) £(0.012m), further Supply costs £0.023m, and various other minor movements totalling £0.006m. Kidzone OOSC £(0.003)m non staffing.</p>
ASN Non Devolved	7,626	7,817	191	173	18	<p>ASN Non Devolved is forecasting an overspend of £0.191m. Accessibility Strategy £0.017m overspend (demand led), Pupil transport costs are overspent by £0.063m due to increased demand and additional school days this financial year, Travel Escorts £0.042m overspent as demand continues to increase, Other staffing is forecast as £0.061m overspent, Learning Assistants have a overspend of £0.023m, there is an underspend on Community Mental Health budget of £(0.034)m, Insurance overspend of £0.005m and other minor variances totalling £0.014m. The movement of £0.018m consists of Community Mental Health previously assumed utilised £(0.034)m, Accessibility Strategy £(0.010)m staffing Learning Support £0.015m, Learning Assistants £0.039m being staffing £0.015m Income £0.020m and non staffing £0.004m minor others £0.008m</p>
Primary Non Devolved	1,839	2,707	868	179	689	<p>Primary Non Devolved is reporting an over spend of £0.868m. Within the Core Primary Non Devolved areas a £0.161m overspend is made up from staff turnover / vacancies £(0.124)m, Pupil Transport £(0.022)m offset by overspends on Teachers Supply £0.097m, £0.170m non staffing (Parent Pay fees £0.007m, Cleaning £0.042m, Seemis £0.071m, equipment & property works £0.045m), Salary Recharge to Capital now not valid £0.050m and other non staffing £(0.005)m. Within Teachers flexibility an overspend of £0.707m reflects a shortfall in SS pay funding of £0.279m and Teachers pay funding shortfall of £0.427m (Re determination not forthcoming) The movement of £0.689m consists of Teachers pay funding £0.427m previously assumed would be allocated, staffing recharge to Capital no longer valid £0.050m, Teachers Supply £0.237m coding issue with Secondary Supply now resolved and increase in demand, staff training costs additional budget £(0.010)m, Clothing Grants previously forecast on budget £(0.017)m and Property costs £0.002m.</p>
Secondary Non Devolved	1,991	1,862	(129)	29	(158)	<p>Secondary Non Devolved is reporting an underspend of £(0.129)m. Unachievable Income on Parents contribution to travel as no longer chargeable £0.009m, Gaelic (Pupil Transport) £0.010m, staff vacancy £(0.029)m, Teachers Supply costs underspend £(0.152)m, Music tuition £0.034m overspend as expected 23-24 funding not valid, school transport underspend of (£0.012)m and various others totaling £(0.002)m. The movement of £(0.158)m relates to Teachers Supply costs £(0.163)m due mainly to miscoding issue with Primary Supply now corrected and School transport cost £0.007m adverse movement</p>
Pupil Equity Funding	2,451	1,891	(560)	0	(560)	<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. The underspend and movement relate to previously being forecast on Budget as any underspend moved to earmarked reserves and made available in following year.</p>

People	Annual Budget 2023/24	Actual to March 2024	Variance Actual to Budget at March 2024	Previous variance at Dec 2023	Variance movement Dec to March 2024	Narrative
	£'000	£'000	£'000	£'000	£'000	
Business Management	783	744	(40)	(33)	(7)	Business Management is reporting an underspend of £(0.040)m, historic saving Head Of Education - post re-instated £0.052m, offset by vacant post & staff turnover (£0.030)m, EMA admin fee surplus £(0.009)m, EAC & FWP staffing recharge £(0.048m) and minor other non staffing £(0.005)m. The movement of £(0.007)m relates to Staff Turnover.
Other Areas	1,071	959	(111)	9	(120)	In other areas , Psychology Service £(0.065)m, School Crossing Patrols Officers £(0.018m) and CLD £(0.028)m combines to an underspend of £(0.111)m being staffing vacancies and turnover £(0.018)m in SCPO's, £0.028m staffing overspend, £(0.010)m Underspend in Supplies & Services and Staffing Recharges from FWP £(0.046)m in CLD and Psychology £(0.065)m underspend being "Mental Health Trauma" funding earmarked for use in 24-25 . The movement of £(0.120m) consists of Psychology "Mental Health Trauma" funding previously forecast on budget £(0.065)m, CLD FWP staffing recharges £(0.046)m not previously forecast and various other minor Supplies & Services movements totaling £(0.009)m.
Education & Learning Total	62,072	62,122	50	198	(148)	

People	Annual Budget 2023/24	Actual to March 2024	Variance Actual to Budget at March 2024	Previous variance at Dec 2023	Variance movement Dec to March 2024	Narrative
	£'000	£'000	£'000	£'000	£'000	
Care & Protection						
Children's Commissioned Services	760	766	6	0	6	Small additional payments made to a provider, not forecasted £0.006m not part of contractual commissioned services.
Corporate Parenting	7,042	6,969	(73)	(3)	(70)	Overspends: Woodside Childrens Unit £0.086m , mainly on Employee costs £0.074m with additional overspends on Payments to clients (£0.005m), Transport costs £0.004m and Third Party Payments £0.003m Throughcare/Aftercare £0.115m , with overspends on Payments to individuals £0.052m such as leaving care grant, normally £ 2,500, weekly statutory payments to clients, Third Party payments £0.040m such as payment of rent and accommodation on behalf of service users, Employee Costs £0.018m and Transport and other costs £0.005m Statutory Legal Costs associated with permanent adoptions £0.178m with 10 young people being placed with permanent adopter during 2023/24 Adoption Costs £0.111m , with 60% increase in Adoption payments from previous year. Staffing throughout the remainder of Corporate Parenting £0.035m , as a result of reliance on agency staff throughout the year Underspends: Kinship and Residence order payments £(0.364)m . The underlying trend is that spending on Kinship and Residence Order payments has increased by 8% from previous financial year, Net underspend on External Fostering-£ (0.191)m, with 5 placements ending in the closing months of the financial year. An additional factor is income of £100K from the Home Office's Unaccompanied Asylum Seeker scheme which subsidises the cost of placements. Movement in forecast of £(0.008)m due to increase in income from UASC children.
Fieldwork Children And Families	1,856	1,731	(125)	(160)	35	Overspends: SCIM (Scottish Child Interview Model) Project spending £0.051m , a new initiative from Scottish Government, no additional funding provided. The spend is payment to Falkirk Council, the lead partner working with Clacks. Transport Costs £0.040m , this is a combination of staff mileage/fares £0.002m and client transport costs £0.038m. Supplies and Services £0.016m , main overspends being in the areas of Legal & Professional fees £0.007m, Subscriptions £0.003m, purchase of equipment £0.002m and others £0.004m. Underspends: Employee Costs £(0.177)m , as a result of a number of social worker vacancies throughout the financial year. Section 22 emergency grant payments £(0.035)m . Movement of £0.035m is made up of additional Scdm costs of £0.014m, higher agency costs £0.015m and professional fees £0.006m.
Residential Placements	3,682	3,809	127	117	10	Overspend of £0.127m in high costs placements as a result of 3 new placements in the second half of the financial year, 2 of which include schooling costs as well as care which make up the movement.
Management and Support	948	977	29	51	(22)	Overspends of £0.062m in Third Party payments such as Emergency Duty Team £0.032m, salary recharges from 2021 £0.030m and offset by income of £(0.033)m from Criminal justice and Glenochil Scottish Prison recharges Movement relates to increase in internal income from Criminal Justice due to increased recharges to Scottish Prison Service.
Permanence Team	252	210	(42)	(74)	32	Underspend of £(0.042m) in employee costs as a result of social worker vacancies throughout the year of. Movement of £0.032m relates to late invoicing of agency costs not previously forecast

People	Annual Budget 2023/24	Actual to March 2024	Variance Actual to Budget at March 2024	Previous variance at Dec 2023	Variance movement Dec to March 2024	Narrative
	£'000	£'000	£'000	£'000	£'000	
Early Interventions	1,676	1,620	(56)	22	(78)	Underspends: Disability Team £(0.047)m , with reduced spending on self directed support £(0.029)m and payments to NHS £(0.062)m plus additional income from recharges to NHS £(0.012)m; partially offset by overspends in payments to other agencies £0.032m, Homecare £0.026m, Respite Costs £0.008m, Equipment purchased for clients £0.004m, Employee Costs £0.003m, Emergency Accommodation for a young person while main carer was hospitalised £0.002m, Others £0.001m. Partnership Posts £(0.032)m , with increased income from training of post-grad social work students £(0.016)m and public protection income from partners £(0.016)m Overspends: Early Help Hub £0.013m , with overspends in Supplies & Services £0.006m, Employee costs £0.005m and Staff travel costs £0.002m. Movement of (£0.089)m made up of complex care payments to NHS Forth Valley £(0.061)m and payments to third parties £(0.028)m being less than anticipated owing to a reduction in the number of children requiring complex care managed by NHS Forth Valley. The movement of £(0.078)m is made of saving in complex care cases £(0.050)m and £(0.028)m for a child who was in temporary for a much shorter period than expected.
Criminal Justice Service	1,617	1,505	(112)	(62)	(50)	Section 27 Service - Net Underspend £(0.116)m Overspends: Employee Costs £0.111m , with 3 positions funded from additional income generated by the service, Payments to Voluntary Organisations £0.013m , Rent £0.004m , Others £0.004m Underspends : Section 27 - Increased Income £(0.248)m . from Government Covid Grant £(0.062)m, Income from Bail Supervisions £(0.080)m and Other grant income £(0.006)m Glenochil -Scottish Prison Service - Net Underspend £(0.016)m Overspends: Third Party Payments £0.046m , mostly related to payment to Childrens Services in management fee £0.037m Underspends: Employee Costs as result of regular vacancies £0.062m MAPPA - Net Overspend £0.021m Overspends: Employee Costs £0.021m , which includes cost of chairperson (no budget) £0.015m. Movement of £0.050m due to increase in income from bail supervision cases that was higher than originally forecast. Movement of £(0.050)m is for additional income from bail supervision cases with much higher volume than originally forecast.
Community Justice	305	261	(44)	(36)	(8)	Underspend of £(0.044)m relating to £(0.010)m additional income for Violence Against Women and Girls and £(0.040)m in payments to voluntary organisations offset by overspend in £0.010m in agency costs. Movement of £(0.008)m due to less than forecast payments to voluntary orgs.
Total Care & Protection	18,138	17,848	(290)	(145)	(145)	
Directorate Total	81,885	81,334	(551)	(181)	(370)	

Place	Annual Budget 2023/24	Actuals to March 2024	Variance Actuals to Budget	Previous variance at Dec 2023	Variance movement Dec 2023 to March 2024	Narrative
	£'000	£'000	£'000	£'000	£'000	
Strategic Director	(62)	242	304	255	49	Directorate 2023/24 VS saving only partly achieved.
Development	2,125	1,796	(329)	(116)	(213)	<p>Planning and Building standards: £0.053m overspend, £(0.084)m movement: £0.136m overspend due to unachieved cash saving, previously outturned as achieved; £(0.083)m underspend and movement due to increased income for planning applications and increased income for building warrants; £(0.001)m small movement.</p> <p>Economic Development: £(0.189)m underspend, £(0.117)m movement; This underspend is to continue the employability programmes next year (2024/25) and the underspend is to be earmarked for this purpose.</p> <p>Environmental Health: £(0.113)m underspend, £(0.034)m movement: £(0.066)m underspend due to staffing vacancies, £0.001m small staffing movement ; £(0.018)m increased income, £(0.008)m favourable movement due to an increase in pest control income; £(0.017)m underspend and movement in contractor costs; £(0.010)m various small underspends and movement.</p> <p>Energy & Sustainability: £(0.043)m underspend due to staffing turnover due to costs from historic HEEPS programme, £(0.012)m movement.</p> <p>Trading Standards: £(0.038)m underspend due to a lower charge from Stirling Council for service carried out and £0.029m movement due to Stirling Council carrying out further work than had been anticipated in the last quarter.</p> <p>Total Proposed EMR: £0.0271m Economic Development</p>
						<p>Fleet: £(0.122)m underspend, £(0.043)m movement: £(0.036)m underspend in tyres due to less wear and tear; £(0.076)m underspend, £(0.038)m movement due to increased income from avoidable repairs and recharges to HRA and Criminal Justice; £(0.007)m underspend in general consumables; £(0.003)m various small underspends, £(0.005)m movement.</p> <p>Land: £(0.027)m underspend, £(0.129)m movement: £(0.216)m underspend and £(0.050)m movement in income due to an increase in work carried out; Offset by £0.084m overspend and movement of £0.020m due to reduced income from external sources; £0.004m overspend, £(0.077)m movement due to staffing; £0.100m increase in contractor / operating costs, movement of £(0.067)m.</p> <p>Roads: £0.707m overspend, £0.683m movement: £0.077m overspend and £0.050m movement in staffing; £0.056m overspend and £0.054m movement on contract end agreement for street lighting columns; £0.275m overspend, £0.189m movement on street lighting power due to increase in energy prices; £0.330m overspend and movement in payments to contractors; £(0.031)m underspend, £0.060m movement on various other spends.</p>

Place	Annual Budget 2023/24	Actuals to March 2024	Variance Actuals to Budget	Previous variance at Dec 2023	Variance movement Dec 2023 to March 2024	Narrative
	£'000	£'000	£'000	£'000	£'000	
Environment	9,688	9,214	(475)	(399)	(76)	<p>Transportation: £(0.246)m underspend, £(0.109)m: £(0.153k)m underspend due to staffing vacancies, £0.005m small staffing movement; £(0.007)m underspend and movement in drainage & flooding costs as milder winter than anticipated; £(0.006)m underspend and movement in public transport; £0.003k overspend, £(0.009)m movement in Transport Co-ordination and due to decreased charges from other local authority than anticipated; £(0.038)m underspend, £(0.032)m movement due to reduced bus services; £(0.034)m underspend and movement in Traffic Signals, Signs & Crossings as no TM manager in post to fully utilise budget; £(0.002)m underspend, £(0.010)m movement in Road Markings due to less costs than initially anticipated; £(0.009)m underspend & £(0.016)m movement on various small spends.</p> <p>Waste: £(0.788)m underspend, £(0.477)m movement: £(0.300)m underspend, £(0.243)m movement due to more favourable waste disposal prices as a result of the introduction of the grey bins; £(0.445)m increase in income, £(0.113)m movement from property contracts (HRA), £(0.145)m underspend, £(0.054)m movement in staff due to a delay in filling posts; These are offset by the following overspends: £0.013m overspend, £(0.002)m movement in diesel due to increase in fuel prices; £0.026m overspend, £(0.002)m movement on short term vehicle hire for a hookloader vehicle due to current vehicle being unreliable; £0.031m overspend, £(0.015)m 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; £0.006m underspend, £(0.048)m on various small spends.</p> <p>Senior Manager: £0.002m overspend on small spends.</p> <p>Total Proposed EMR: £0.010m Winter Maintenance; £0.020m Transportation</p> <p>Housing & Community Safety: £(0.024m) underspend, £0.001m movement, due to staffing and secondment.</p> <p>Housing Operations: (£0.116m) underspend, (£0.170m) movement: £0.061m overspend due to unachieved funding; £0.063m overspend due to additional spend on homelessness furnishing; Off set by Rapid rehousing funding not spent of (£0.244m) Movement due to additional funding.</p> <p>Housing Services: (£0.444m) underspend, (£0.237m) movement: (£0.367m) Ukraine Refugee funding propose EMR as underspend; £(0.054)m Affordable housing income council tax second homes EMR as underspend; £(0.019)m Other small variances</p>
Housing	731	148	(583)	(177)	(406)	
Property	23,000	21,931	(1,070)	(43)	(1,026)	<p>Catering: £(0.374)m underspend, £(0.276)m movement: £(0.223)m underspend, £(0.133)m movemnt on school meal income as a result of increase nursery meals and increased funding for rollout of free school meals; £(0.111)m underspend, £(0.107)m movement in food and disposables due to a lower than expected uptake of school meals; £(0.030)m underspend and movement due to reduced spend on equipment; £(0.010)m underspend, £(0.006)m movement on staffing due to delay in filling vacancies.</p> <p>Building Operations: (£0.390m) underspend, £(0.453)m movement: £0.110m overspend, £(0.502)m 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; £0.063m overspend, £0.028m movement on various small costs within property administration; £(0.184)m underspend for LLP now ended; £(0.019)m underspend and movement on office moves; £(0.360)m underspend, £0.038m movement on repairs and maintenance. £(0.349)m Corporate building repairs offset by an overspend of £0.227m in annual Maintenance due to using more internal resource. Rates is underspent by (£0.238)m due to the change of tenancy during the year.</p> <p>Facilities: £(0.292)m underspend, £(0.230)m movement: £(0.209)m underspend, £(0.167)m movement instaffing due to delay in filling vacancies; £(0.073)m additional income, £(0.063)m movement for additional cleaning relating to the rollout of 1140hours in Education; £(0.010)m underspend on internal window cleaning.</p> <p>Rental Income: £(0.039)m overspend, £(0.015)m movement due to an unachievable income budget.</p> <p>Secondary Schools PPP: £(0.052)m underspend and movement.</p>
Directorate Total	35,482	33,330	(2,152)	(480)	(1,672)	

Partnership & Performance	Annual Budget 2023/24	Actual at March 2024	Actual to Budget at March 2024	Previous variance at December 2023	Variance movement Dec to Mar 2024	Narrative
	£'000	£'000	£'000	£'000	£'000	
Strategic Director - P&P	(230)	147	376	350	26	Strategic Director : Overspend due to historic VS saving and unrealised VS savings in year.
						<p>Finance: Underspend £(0.166)m, movement £0.089m: £(0.116)m underspend, £(0.011)m movement on Staffing costs due to vacancies; £(0.075)m underspend, movement nil payfunding not utilised; £(0.020)m underspend, movement £(0.020)m IFRS16 software not yet required; £(0.016)m underspend, £0.001m movement due to income from Procurement Rebates; £(0.006)m underspend on Publications; £0.038m overspend, movement £0.002m on Professional Fees for Finance system support offset by vacant software developer post; £0.006m overspend on recruitment fee offset by staffing vacancies; £0.022m overspend for procurement contract advice offset by procurement assistant vacancy;</p> <p>Revenues: Overspend £0.019m, movement £(0.099)m : £(0.108)m underspend, movement £(0.041)m on staffing due to vacancies; £(0.206)m, movement £0.088m, Billing & Assessment £(0.153)m, movement £0.140m, Collection £0.003m, movement £(0.001)m, Non Domestic Rates £0.418m, movement £(0.224)m Rent Allowances and Rebates: due to increased homelessness £0.046m, movement £(0.043)m, Revenues Admin</p> <p>SWF: £0.070m overspend, movement £0.003m : £0.184m overspend for Professional fees for external staffing provision partially offset by £(0.111)m staffing vacancies and funded from vacancies within revenues.</p>
Finance & Revenues	4,588	4,511	(78)	(166)	89	
HR & Workforce Development	1,874	1,922	47	12	35	<p>HR & Payroll: Overspend £0.047m, movement £0.035m: £0.003m overspend on staff costs; movement £0.029m £0.029m overspend on apprenticeship levy; movement of £(0.005)m £0.030m overspend, £0.007m movement on contractor spend for WOW, H&S testing equipment and PVG scheme; £0.010m overspend on legal fees for settlement costs; movement of £(0.001)m £0.010m overspend on various minor budgets: movement of £0.033m. £(0.029)m underspend Corporate Trainin; movement of £(0.029)m as previously expected on Budget</p>
Legal & Governance	1,623	1,510	(113)	(92)	(21)	<p>Elections: £(0.094)m underspend, movement of £(0.066)m due to no electoral activities in 2023/24 Registrars: £0.024m overspend, movement of £0.015m, staffing £0.036m, Income £(0.016)m, non staffing £0.004m - movement is reduction in Fee income from previous forecast Members services: £(0.013)m underspend, movement of £(0.002)m, staffing Legal and Democracy: £(0.024)m underspend, movement of £0.037m, staffing turnover & vacancies £(0.108)m part offset by £0.084m on external provision. Movement all relates to further external provision costs Business Support: £(0.002)m underspend, movement of £(0.001)m, staffing</p>

Partnership & Performance	Annual Budget 2023/24	Actual at March 2024	Actual to Budget at March 2024	Previous variance at December 2023	Variance movement Dec to Mar 2024	Narrative
						IT: £0.163m overspend, £(0.287)m movement: £(0.107)m underspend, movement nil on computer hardware purchases & maintenance; £(0.107)m underspend, £(0.076)m movement due to vacancies; £(0.174)m underspend, movement £(0.174)m on capitalisation of salaries; £0.021m overspend, movement £0.021m on printing and photocopying; £0.055m overspend, movement £(0.034)m on telephony costs; £0.070m overspend, movement £0.001m on mobile phones; £0.186m overspend, movement £0.186m on VS savings unallocated; £0.224m overspend, movement £(0.150)m on Software Maintenance; Strategy & Performance: Underspend £(0.120)m, movement £(0.098)m: £(0.152)m underspend, £(0.009)m movement due to vacancies and pay award; £(0.075)m underspend, £(0.000)m movement pay funding; £(0.027)m underspend, movement £0.007m on voluntary organisation payments; £(0.014)m overspend, movement £0.009m Grants and Donations; £(0.004)m underspend and movement on various small underspends; £0.030m overspend, £0.030m movement due to unallocated savings not achieved; £0.007m overspend, £(0.002)m movement due to other income not achieved; £0.100m overspend, £0.100m movement professional fees
Partnership & Transformation	3,891	3,934	44	(342)	386	
Working Smarter	195	195	(1)	(76)	76	Working Smarter: £(0.001)m, movement £(0.076)m agency costs.
Directorate Total	11,942	12,218	276	(315)	591	

**Corporate Budgets & Sources of Funding
Variances as at 31 March 2024**

Appendix 6

Corporate	Annual Budget 2023/24	Actual to March 2024	Variance to Budget at March 2024	Previous variance at Dec 2023	Variance movement Dec to March 2024	Narrative
	<i>£'000</i>	<i>£'000</i>	<i>£'000</i>	<i>£'000</i>	<i>£'000</i>	
Corporate Services & Centrally Held	(647)	395	1,042	236	806	Corporate savings centrally held achieved within services - family friendly, turnover and mileage. Achievement monitored throughout year.
Misc Services - Non Distributed Costs	1,424	1,424	0	0	0	No variance
Central Support	(1,305)	(1,348)	(43)	(6)	(37)	Inflationary increase on recharge to VJB
Central Scotland Valuation Joint Board	462	462	0	0	0	Spend in line with budget
Interest on Revenue Balances	(205)	(453)	(248)	(200)	(48)	Higher interest rates on short term deposits
Loans Fund Contribution	5,792	5,504	(288)	(204)	(84)	Based on actual borrowing - less than expected in line with underspend on capital programme.
Contribution to Bad Debt Provision	100	87	(13)	0	(13)	Provision calculated at year end - less than budgeted
Total expenditure	5,621	6,071	450	(174)	624	
Sources of Funding	(161,139)	(149,804)	11,335	0	11,335	£11m utilised from committed reserves, only calculated at year end
Total	(155,518)	(143,733)	11,785	(174)	11,959	

HSCP	Annual Budget 2023/24	Actuals to March 2024	Variance Actual to Budget at March 2024	Previous Variance at December 2023	Variance Movement December to March 2024	Narrative
Employees						
Employee Expenditure						Budget provided for a 2% pay award compared to actual costs of 6%. Underspends across Day Care £(0.063)m, Assessment and Care Management £(0.075)m and Rapid/MECS £(0.007)m. This position is offset by overspends across Residential Care and Respite of £0.022m as a result of staff absence and the use of agency staff and Management £0.042m. The adverse movement is the result of recruitment and the full impact of the pay award.
	9,788	9,720	(67)	(60)	(7)	
Employees Total	9,788	9,720	(67)	(60)	(7)	
Long Term Care						
Nursing Homes						The budget provides for approx. 208 places compared to the current number of 246. The favourable movement is the result of the allocation of reserves £1.633m from reserves.
	10,288	10,221	(67)	1,313	(1,380)	
Residential Homes						The budget provides for approximately 40 places whilst current numbers are stable at 44. 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 movement is due to the allocation from reserves of £0.367m.
	2,966	2,870	(96)	442	(538)	
Long Term Care Total	13,254	13,091	(163)	1,755	(1,918)	
Community Based Care						
Care at Home						The budget provides for approximately 12,800 hours of care per week compared to commitments of 15,600/week, an increase of 700 hours since the start of the year. The favourable movement from December is the result of a reduction in committed costs as well as the allocation of £1.178m from reserves.
	12,880	12,926	47	2,082	(2,035)	
Day Care						This budget support day care for approx. 27 service users. The favourable movement reflects adjustments to packages of care.
	210	272	62	104	(42)	
Direct Payments						The service continues to see growth in Direct Payments with committed costs growing by £0.400m since the start of the year, (much of this being within Learning Disability where numbers have increased by 10). The movement since December results from adjustments to care plans.
	1,239	1,490	251	404	(153)	
Housing Aids and Adaptations						Payments are lower than previously forecast as a result in delays in completion of projects.
	159	103	(56)	0	(56)	
Housing with Care						Expenditure broadly in line with forecast.
	58	68	10	11	(1)	
Respite						Expenditure slightly lower than forecast.
	61	105	44	8	36	
Community Based Care Total	14,607	14,964	357	2,609	(2,252)	
Other Third Party Payments						
Voluntary Organisations						The adverse movement reflects the re-alignment of budgets across Third Party Payments.
	201	201	0	(60)	60	
Misc. Third Party Payments						This budget covers payments to other Local Authorities and NHS. The favourable movement reflects the re-alignment of budgets and final payments.
	777	687	(90)	(172)	82	
Other Third Party Payments Total	979	888	(90)	(232)	142	
General Supplies						
Premises Expenditure						The favourable movement reflects reduced expenditure post pandemic.
	12	40	27	77	(50)	
Supplies and Services						This budget covers a range of equipment and operational materials. The movement follows a updated forecast for insurance costs.
	405	411	6	13	(7)	
Transport Expenditure						Staff travel costs have increased following the expansion of the Rapid/Reablement service.
	48	58	10	10	(0)	
General Supplies Total	465	508	43	100	(57)	
Income						
Income						Client income is lower than previously forecast due to a fall in contributions for non personal care and reduced occupancy at Menstrie House.
	(5,168)	(4,957)	211	217	(6)	
Resource Transfer (Health)						Final position 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)	(8,007)	(292)	(704)	414	
Income Total	(12,883)	(12,964)	(80)	(487)	409	
						At the year end HSCP recorded an overspend of £3.719m, which has been matched by a draw down from reserves held by the IJB, to deliver a outturn balanced position. Overall the service received "one off" funding of £4.365 in 2023/24.
Total	26,208	26,208	(0)	3,684	(3,684)	

Housing Revenue Account	Annual Budget 2023/24	Actuals to March 2024	Variance Actuals to Budget	Previous variance at Dec 2023	Variance movement Dec 2023 to March 2024	Narrative
	£'000	£'000	£'000	£'000	£'000	
Employee Related Expenditure	9,459	8,972	(486)	(376)	(111)	£(0.486)m underspend, movement by £(0.111)m driven by: £(0.200)m continued support to the General Fund by Property; £(0.534)m underspend on staffing costs due to recruitment freeze, partly offset by £0.174m overspend relating to overtime; £0.074m small variances in other areas;
Premises Related Expenditure	2,612	2,091	(521)	(648)	127	£(0.521)m underspend, movement of £0.127m: £(0.559)m in relation to additional funds for voids not being spent to date, of which £(0.444)m is requested to carry to the next financial year; £(0.077)m bad debt provision; £0.076m overspend relating to void rent loss; £0.039m overspend in the internal account from Land due to clean up of premises.
Transport Related Expenditure	420	491	71	47	24	£0.071m overspend, movement £0.024, overspend of £0.071m driven by increase in costs of running fleet, mainly on maintenance and fuel price increases. A review of the number of vehicles required is ongoing.
Supplies and Services	3,045	2,689	(356)	(89)	(267)	£(0.356)m underspend, movement of £(0.267)m: £(0.164)m of direct materials under budget; £(0.082m) of professional fees not utilised; £(0.049)m of legal fees not utilised; £(0.033)m of equipment spend not utilised; £(0.028)m of other small variances
Third Party Payments	1,891	3,295	1,404	1,448	(44)	£1.404m overspend, movement £(0.124): £1.284m relating to payments to subcontractors, these payments are offset by an increase in income via HRA supporting GF; £0.102m overspend in other council accounts; £0.080m overspend in relation to RAAC costs £(0.061)m reduction on payments to voluntary organisations.
Support Services	1,204	1,204	0	0	0	On budget
Capital financing costs	1,681	1,546	(136)	(0)	(135)	Underspend in the year due to budget assumption being high
Total Gross Expenditure	20,312	20,288	(24)	382	(406)	
Income	(24,130)	(24,997)	(866)	(560)	(306)	£(0.866)m underspend, movement of £(0.306)m: £(0.638)m income from internal recharge; £(0.354)m interest income higher than budget due to favourable interest rates; £0.070m decrease in general rents due to voids and sale of lockups reducing income; £0.040m of WestHaugh rent not achieved; £0.016m small variances.
Total Net Expenditure	(3,818)	(4,709)	(891)	(178)	(713)	

Period to March 2024

	2023/24 Budget Expenditure	Actual March 2024	Actual to Budget Variance	Comment	Carry Forward to 2024/25
SCOTTISH HOUSING QUALITY STANDARD					
TACKLING SERIOUS DISREPAIR PRIMARY BUILDING ELEMENTS					
Structural Works					
Structural Upgrades	180,000	500,231	320,231	£360k relates to spend as a result of storm damage - now trying to reclaim via storm funding - no procurement in place.	
Asbestos Testing for Council Houses	20,000	14,818	(5,182)	No proactive plan to remove asbestos - therefore these budgets are minimal to catch the odd project that arises through discovery	
Asbestos Removal Works for Council Houses	50,000	41,595	(8,405)	No proactive plan to remove asbestos - therefore these budgets are minimal to catch the odd project that arises through discovery	
Structural Works	250,000	556,644	306,644		
SECONDARY BUILDING ELEMENTS					
Damp/Rot					
Damp & Rot Works	120,000	141,976	21,976	Budget is for large discovery of damp within properties - it's hard to predict the capital impact of this as it depends on the scope and nature of the dampness and treatment works. By it's nature we spend in accordance with the discovery at the time. Has procurement until 2027 and is spending ahead of it's lifecycle.	
Damp/Rot	120,000	141,976	21,976		
Roofs / Rainwater / External Walls					
Roof & Render Upgrading Works	1,500,000	1,487,160	(12,840)	Planned programme ahead of time that we've managed to keep within budget.	
Roofs / Rainwater / External Walls	1,500,000	1,487,160	(12,840)		
Windows & Doors					
Window Replacement	2,175,000	2,364,938	189,938	Has procurement until March 2026 and is spending ahead of that lifecycle.	
External Door Replacement	50,000	0	(50,000)	No discovery or planned works - budget held as a provision incase the situation arises	
Windows	2,225,000	2,364,938	139,938		
	3,845,000	3,994,074	149,074		
ENERGY EFFICIENCY					
Central Heating - Design and Installation	650,000	650,278	278	Spent on target	
Renewable Central Heating Systems	60,000	42,096	(17,904)	work complete- Everwarm - trial installation of air sourced heat pumps	
Energy Performance Certificates Programme	50,000	50,000	0	Spent on target	0
Internal Wall Insulation	50,000	50,000	0	Work complete	
Full/Efficient Central Heating	810,000	792,373	(17,627)		
MODERN FACILITIES & SERVICES					
Kitchen Renewal					
Kitchen Replacement	1,175,000	681,430	(493,570)	Cwfd required	(493,570)
Kitchen Renewal	1,175,000	681,430	(493,570)		(493,570)
Bathrooms					
Bathroom Replacements	50,000	19,370	(30,630)	No planned programme, reactive when discovery of rip out required	
Bathrooms	50,000	19,370	(30,630)		
	1,225,000	700,800	(524,200)		(493,570)
HEALTHY, SAFE & SECURE					
Safe Electrical systems	1,490,000	1,681,622	191,622	Work on testing programme delayed during covid. No remedials being undertaken this year. Runovers due to catchups post covid. Has procurement and is spending ahead of the lifecycle, procurement lasts to 2027.	0
Safe Electrical Systems	1,490,000	1,681,622	191,622		0
Communal Areas (Environmentals)					
External Works : Fencing, Gates, Paths	225,000	185,105	(39,895)	Only £180k planned for year. Land service cannot commit to other works. Capped due to constraints.	(39,895)
Secure Door Entry Upgrade & CCTV Security	300,000	298,859	(1,141)	Planned programme spend on budget	
Communal Areas (Environmentals)	525,000	483,965	(41,035)		
	2,015,000	2,165,587	150,587		0
NON-SHS ELEMENTS PARTICULAR NEEDS HOUSING (CITC)					
Conversions & Upgradings					
Conversions & Upgradings	0	22,265	22,265	Charges have come from servitor therefore outwith procurement	0
Conversions & Upgradings	0	22,265	22,265		

	2023/24 Budget Expenditure	Actual March 2024	Actual to Budget Variance	Comment	Carry Forward to 2024/25
Disabled Adaptations					
Aids & Adaptations	570,000	773,544	203,544	Everwarn contract, has procurement, however we're spending ahead of the lifecycle	
Disabled Adaptations	570,000	773,544	203,544		
Environmental Improvements					
HRA Roads & Footpaths Improvements	300,000	297,272	(2,728)		
Environmental Improvements	300,000	297,272	(2,728)		0
	870,000	1,093,081	223,081		0
Council New Build Housing					
Off The Shelf Purchase	4,277,000	4,989,923	712,923	Overspend relates to the purchase of the properties. The management of this project slipped due to resource.	
Westthugh Travelling Site - Alva	5,474,000	322,602	(5,151,398)	Various issues progressing this project, expected progression in 2024/25	(5,151,398)
Lochies Road Clackmannan	2,033,000	88,247	(1,944,753)	Delay with Contractor. Budget still required for future but it's felt that due to resourcing this won't commence until 2025/26 financial year	(1,944,753)
Council New Build Housing	11,784,000	5,400,771	(6,383,229)		(7,096,151)
	11,784,000	5,400,771	(6,383,229)		(7,096,151)
OTHER					
Other Costs / HBMS					
Construction Design Management	30,000	18,871	(11,129)	Overspend not related to property - housing requirement for reports for off the shelves - virement from electrical budget project 10265	
Computer Equipment - New (HBMS)	744,000	0	(744,000)	Procurement at early stages. Planned spend for 2024/25	(744,000)
Lock Up Strategy	100,000	2,039	(97,961)	no advancement with project - still to progress	(97,961)
IT Infrastructure - Clacks IT	21,000	14,131	(6,869)		
Demolitions	150,000	5,000	(145,000)	Carry forward to 2024/25	(145,000)
Other Costs / HBMS	1,045,000	40,041	(1,004,959)		(986,961)
TOTAL CAPITAL EXPENDITURE	21,844,000	14,743,372	(7,100,628)		(8,616,577)
Income					
Westthugh	(2,500,000)		2,500,000	Limited spend in year therefore grant not drawn down due	1,091,000
Off the shelf purchases	(1,600,000)	(1,654,000)	(54,000)	More funding than budgeted	0
Lochies	(648,000)		648,000	Project not progressed in year so grant unable to be drawn down	620,000
TOTAL INCOME	(4,748,000)	(1,654,000)	1,840,741		1,711,000
NET BUDGET	17,096,000	13,089,372	(5,259,887)		(6,905,577)

Capital Projects Outturn to 31st March 2024

Appendix 10

Expenditure as at 18-09-24

Project ID	Project ID Description	Amended Budget	Expenditure As at 31 Mar 2024	(Under)/ Overspend	C/fwd included in 2024/25 Budget Approved by council	Additional Q4 Outturn CFWD Requests
		£	£	£	£	
Community Investment Strategy						
10306	SG EES ABS Grant 23/24	973,243	0	-973,243	0	
10307	UK GOV Shared Prosperity Fund UKPF	87,000	81,603	-5,397	0	5,397
10272	Free School Meals Equipment	1,038,000	30,905	-1,007,095	180,000	0
10304	ISACS Sunnyside Primary	50,000	0	-50,000	0	
10305	ISACS Lochies School	25,000	18,986	-6,014	0	6,014
10183	Forthbank Recycling Centre Improvements	0	0	0	0	
10174	Fitness Suite Replacement	12,000	6,555	-5,445	0	
10006	Park Primary School - School Development	0	54,848	54,848	0	
10017	School Estate - Tullibody South Campus	10,000	0	-10,000	0	
10042	Community Investment Grants	0	0	0	0	
10140	Village and Small Town - Alva	0	14,362	14,362	0	
10149	Clackmannan Regeneration	2,525,233	1,037,062	-1,488,171	1,087,311	400,860
10164	Clackmannan CAP	93,000	0	-93,000	93,000	
10029	Street Lighting Improvements - Tillicoultry & Alva	0	0	0	0	
10032	Alva Community Campus/Locality Hub/Primary School	0	0	0	0	
10085	Dumyat Visitor Hub	0	75,701	75,701	0	
10014	Craigbank Primary School Refurbishment	0	0	0	0	
10015	Safer Routes to School	74,484	73,595	-889	0	
10024	Clackmannan Primary School Refurbishment/Locality Hub	0	0	0	0	
10043	Lochies Primary School - School Development	0	0	0	0	
10125	Banchory Primary School - School Development	16,000	0	-16,000	0	16,000
10168	Forthbank Road Operational Facilities	20,000	20,000	0	0	
10209	City Deal RPMD	100,000	80,868	-19,132	0	
10213	Innovation Hub Delivery	400,000	0	-400,000	370,000	30,000
10283	City Region Deal	61,000	0	-61,000	0	
10296	Transformation Zones - Resourcing	28,000	0	-28,000	0	
10191	Town Centre Regeneration Fund	285,332	39,852	-245,480	260,000	-14,520
10290	City Region Deal - Resourcing	469,000	13,481	-455,519	55,000	292,717
10266	City Region Deal - Regional Energy Masterplan	31,358	31,359	1		0
10251	Wellbeing Hub - Permanent	3,300,000	1,436,347	-1,863,653	1,794,000	69,653
10281	Lochies School - New Build	1,195,000	-1	-1,195,001	1,195,000	
10254	Capital Program Legal Resource	94,576	32,647	-61,929	0	61,928
10292	Wellbeing Hub & Lochies - Resourcing	313,000	195,093	-117,907	108,000	9,907
x		11,201,226	3,243,263	-7,957,963	5,142,311	877,956
Fleet Asset Management Strategy						
10062	Vehicle Replacement	732,664	579,989	-152,675	0	152,675
x		732,664	579,989	-152,675	0	152,675
IT Asset Management Strategy						
10041	Schools ICT Replacement - All Primaries	164,794	28,774	-136,020	0	136,020
10031	Schools ICT Replacement - Alva Academy	42,000	32,101	-9,899	0	
10011	Schools ICT Replacement - Lornshill	42,000	7,230	-34,770	0	
10000	Schools ICT Replacement - Alloa	41,000	22,159	-18,841	0	
10230	ICT Replacement (Secondary Schools)	0	0	0	0	
10064	IT Infrastructure	184,953	744,430	559,477	0	
10187	Digital Infrastructure	604,152	401,430	-202,722	0	15,000
10202	Digital Learning Strategy	250,000	249,940	-60	0	
10210	Homeworking	100,000	116,119	16,119	0	-16,119
10255	Digital Transformation - Work Smarter	1,051,409	166,824	-884,585	492,000	474
10256	IT Resourcing - Corporate	124,000	123,974	-26	0	
10257	IT Resourcing - Digital Rollout	50,000	50,000	0	0	
10282	Social Care System MVP	80,000	0	-80,000	0	80,000
10285	Digital Transformation - Future Ways of Working	0	0	0	0	
10294	Working Smarter (IOT, RPA) - Resourcing	279,000	341,576	62,576	0	
10295	Future Ways of Working - Resourcing	94,000	0	-94,000	0	0

Project ID	Project ID Description	Amended Budget	Expenditure As at 31 Mar 2024	(Under)/Overspend	C/fwd included in 2024/25 Budget Approved by council	Additional Q4 Outturn CFWD Requests
		£	£	£	£	
10067	Digital Transformation	0	0	0	0	
10207	Digital Foundations : M365	0	0	0	0	
10225	Upgraded Telephony System	0	112,652	112,652	0	
10231	Building Energy Management System	39,882	0	-39,882	39,882	
10065	Social services adaptations	68,000	64,288	-3,712	0	
10253	Tech Analogue to Digital Trans	462,413	257,846	-204,567	150,000	54,567
x		3,677,603	2,719,343	-958,260	681,882	269,942
Land Asset Management Strategy						
10245	West End Park Improvements	46,713	46,713	0	0	
10284	National play park and open space improvements	93,000	61,201	-31,799	0	31,799
10005	Park, Play Area & Open Space Improvements - Alloa	16,224	1,255	-14,969	0	
10061	Wheeled Bins	30,000	44,171	14,171	0	
10278	Wheeled Grey Bins (RIF80)	583,890	597,364	13,474	0	
10289	Polmaise Waste Transfer Station	77,000	0	-77,000	77,000	
10258	Kilncraigs - Stone Preservation	120,000	0	-120,000	0	120,000
10096	Gartmorn Dam Country Park	35,000	0	-35,000	35,000	
10279	Clackmannan Tolbooth	280,000	10,310	-269,690	280,000	-10,310
10086	Renewable Energy Projects	62,509	0	-62,509	0	50,000
x		1,344,336	761,013	-583,323	392,000	191,489
Place Based Investment Fund						
10300	Tullibody Civic Centre - Outdoor Playing Surface	54,250	53,646	-604	0	604
10301	Hawhill Community Centre - Outdoor Playing Surface	35,250	25,721	-9,529	0	9,529
10302	New Cycle Facilities	91,900	7,484	-84,416	0	84,416
10308	Place Based Investment Programme 2023/24	10,000	28,789	18,789	310,000	-138,861
10313	PBIF Carsebridge Cultural Campus 23/24	96,500	0	-96,500	0	
10314	PBIF Menstrie Cycle Path Lighting 23/24	82,500	0	-82,500	0	
10315	PBIF Menstrie Active Travel Orientation Improvements 23/24	11,000	0	-11,000	0	
10316	PBIF Improvements to Paths and Park - Tillicoultry 23/24	110,000	110,073	73	0	
x		491,400	225,712	-265,688	310,000	-44,312
x						
Property Asset Management Strategy						
10226	Wellbeing Hub - Demolition of ALB	352,447	151,823	-200,624	0	2,000
10268	Nature Restoration Fund	195,000	184,280	-10,720	0	10,720
10303	Vacant & Derelict Land IP	537,491	522,048	-15,443	0	15,443
10176	Electric Vehicle Charge Points	0	11,528	11,528	0	
10208	Bowmar Community Hub	9,000	0	-9,000	0	
10214	Kilncraigs - Roof	900,000	585,948	-314,052	0	314,052
10045	Statutory Compliance DDA Schools	14,000	11,938	-2,062	0	
10046	Compliance - Asbestos Removal (Schools)	8,000	6,315	-1,685	0	
10221	Cemetery Walls Upgrade	675,445	28,315	-647,130	625,445	21,685
10224	Learning Estate Cleaning Equipment	10,000	13,825	3,825	0	
10259	Strategic Estates Enhancements	315,000	0	-315,000	0	
10286	Alva Primary School Bridge	35,000	0	-35,000	0	35,000
10287	Land Welfare Facilities - Replacement	46,000	0	-46,000	0	46,000
10288	Local Care Provision (Woodside)	16,000	0	-16,000	16,000	
10293	Property - Resourcing	37,000	0	-37,000	0	37,000
10297	Climate Change - Resourcing	19,000	0	-19,000	0	
10298	Capital Programme Support - Resourcing	380,000	60,419	-319,581	40,000	
10220	Clackmannan Town Hall Roof and Wall Upgrade	228,256	63,076	-165,180	0	165,000
10260	Learning Estates - Option Appraisals	365,000	8,226	-356,774	265,000	20,000
10261	Learning Estates - Contingencies	444,000	0	-444,000	354,000	
x		4,586,639	1,647,741	-2,938,898	1,300,445	666,900
x						

Project ID	Project ID Description	Amended Budget	Expenditure As at 31 Mar 2024	(Under)/Overspend	C/fwd included in 2024/25 Budget Approved by council	Additional Q4 Outturn CFWD Requests
		£	£	£	£	
Roads Asset Management Strategy						
10051	Carriageways - Roads	1,800,000	2,087,505	287,505	0	
10054	Bridge Improvements	75,000	75,416	416	0	
10056	Lighting Replacement	160,000	77,701	-82,299	0	
10291	Roads & Fleet - Resourcing	56,000	0	-56,000	0	0
10055	Road Safety	0	2,743	2,743	0	
10172	Parking Management Scheme	0	0	0	0	
10222	Active Travel Route - Alloa-Alva-Menstrie	1,759,999	1,810,744	50,745	0	
10309	SG Road Safety Improvement Fund	75,978	75,953	-25	0	
10049	Flood Prevention	179,650	87,324	-92,326	30,000	
10050	Cycle Routes	100,000	112,649	12,649	0	
10311	Community Bus Fund	121,000	49,213	-71,787	35,000	36,787
10310	National Cycle Network Accessibility Improvements	250,000	249,625	-375	0	
10312	Cycling, Walking and Safer Routes 2023/24	359,000	361,728	2,728	0	
x		4,936,627	4,990,601	53,974	65,000	36,787
x						
x						
Total Capital Programme		26,970,495	14,167,662.21	-12,802,833	7,891,638	2,151,437