
Report to: Audit & Scrutiny Committee

Date of Meeting: 12 December 2024

Subject: Council Financial Performance 2024/25 as at September 2024

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 2024, in respect of:

- the General Fund (GF) revenue and capital spend and the achievement of savings for the current financial year 2024/25,
- the Clackmannanshire element of the Stirling & Clackmannanshire Health and Social Care Partnership (H&SCP) revenue spend; and

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 £0.054m for the year to 31 March 2025;
- 2.1.2 the Clackmannanshire element of the Health and Social Care Partnership (H&SCP) forecasted overspend of £6.093m, for the year to 31 March 2025;
- 2.1.3 the balances of earmarked reserves held and used to date and remaining balances;
- 2.1.4 the General Fund Capital Programme forecasted to underspend by £(5.512)m, with proposed carryforward of £4.971m
- 2.1.5 progress to date in delivering the £5.383m approved savings programme, currently forecast to achieve £4.841m, 90%, as at 31 March 2025.

3.0 Background

3.1 This report summarises the forecasted financial position of the Council for the financial year ending 31 March 2025. This report consolidates 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 2024 the General Fund is forecasting an overspend for the year of £0.054m, this is a favourable movement of £(0.615)m from the £0.669m overspend reported as at June. At this point in the year, the forecast reflects spend in full of any ringfenced funds that are required to be earmarked for future years if not fully utilised in the current financial year.

4.2 The Council Summary at **Appendix 1** provides the forecast position by each Directorate and centrally held Corporate Service areas along with the position for Partnerships and Sources of Funding. The overall net overspend is made up as follows:

- People Directorate - £(0.115)m underspend, movement £(0.444)m. Management action has been taken to reduce the previously forecasted overspend.
- Place Directorate - £(0.574)m underspend, movement £(0.827)m. Management action has been taken to reduce the previously reported overspend including a more thorough review of forecasts.
- Partnership & Performance Directorate - £0.173m overspend, movement £0.162m. Overspend includes £0.350m attributable to VS savings that are not able to be achieved, and
- Chief Executive and Corporate Services - £0.569m overspend, movement £0.494m. Overspend includes centrally held savings to be achieved within the individual services.

Pay award 2024/25

4.3 The above forecast position includes an estimate £0.200m for the shortfall in funding as a result of the Single Status pay award that is being part funded by additional funding from the Scottish Government. The actual shortfall for both Single Status and Teachers is currently being calculated and will be reported to this committee as part of the Quarter 3 outturn as at December.

4.4 Measures to reduce spend in year in light of the challenging financial budget gap for 2025/26 remain in place. This includes continuation of essential spend, meaning that only spend that is currently committed or business critical should be undertaken and recruitment to business critical posts only. Progress on the impact of these measures will be monitored throughout the year and further measures could be taken if forecasted spend continues to exceed the approved budget.

4.5 **Appendices 3 to 6** provide details of individual Directorate financial performance, with variance by Service area and reason for variance.

Earmarked Reserves

4.6 At 1 April 2024, the council held earmarked reserves of £23.242m to be applied to future spend. At the end of September 2024, £1.933m has been allocated to spend for 2024/25 leaving a balance of £21.309m as set out in the table below:

Earmarked Reserve	Balance at 1 April 2024	Allocated spend as at September	Remaining balance
	£'000	£'000	£'000
Devolved School Management	(505)	400	(105)
Pupil Equity Funding	(560)	560	-
Ringfenced Housing Grants	(1,181)	98	(1,083)
Organisational Change fund	(198)	77	(121)
Other Miscellaneous Commitments	(1,891)	93	(1,798)
Employment Fund	(515)	-	(515)
Transformation fund	(1,928)	126	(1,802)
COVID - General funding	(288)	288	-
COVID - Specific Funding	(251)	19	(232)
Specific Employability Funding	(523)	170	(353)
Developer Contributions	(816)	-	(816)
Ukrainian refugee support	(599)	-	(599)
Homeless Accommodation	(1,950)	102	(1,848)
Service Concessions	(5,958)	-	(5,958)
Support 2024/25 budget	(6,079)	-	(6,079)
TOTAL	(23,242)	1,933	(21,309)

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 £6.093m based on the most recent financial information. This is a favourable movement of £(0.378)m from £6.471m overspend reported as at June. 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 20 November 2024 indicated a forecasted overspend across the Partnership of £12.924m based on forecasts at September subject to NHS Forth valley meeting financial pressures in relation to the set aside budget. The partnership has limited reserves and the forecast above includes a contribution of £3.947m from these reserves.
- 5.3 As a consequence of the projected overspend and in line with the integration scheme, a financial recovery plan has been developed and areas identified as part of this plan were presented to the Integrated Joint Board (IJB) for consideration.
- 5.4 It is essential that this recovery plan is further developed and actions implemented. It is unlikely that the recovery plan will fully mitigate the forecasted in year overspend by the end of the year.
- 5.5 Whilst the integration scheme does not specifically require partners to fund the overspend, the integration scheme is silent on how the gap may be funded. This is a significant risk for the Council if it is required to make an additional contribution considering its own challenging financial position. The Chief Executive and Section 95 Officer have both advised the Interim Chief Officer and Chief Finance Officer of the Partnership that we would be unlikely to have the capacity to contribute on a risk share basis in this financial year or future years. The Councils uncommitted reserves are just over 2% and with its own in year pressures reflected above alongside the forecasted overspend at quarter 2, the Council has no capacity to support any additional contribution.

6.0 General Fund Capital

- 6.1 For 2024/25, the approved General Fund Capital programme set out significant gross investment in Clackmannanshire amounting to £20.011m. A further £2.151m was added as a result of carry forwards from 2023/24 and £0.921m has been added to reflect additional grant income for various projects and initiatives. These additional amounts have increased the approved budget for 2024/25 to £23.083m.
- 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 £17.571m for the year resulting in an underspend of £(5.512)m against the approved budget. It is estimated that as a result of delays and reprioritisation, the proposed carry forward to 2025/26 will be £(4.971)m.

6.3 The underspend of £(5.512)m has increased by £(3.069)m since that reported as at June. The main reason for this movement is the forecast underspend on the City Region Deal projects of £2.970m, which have been reprofiled to later years. These projects are fully funded and result in a corresponding underachievement in income as the grant is not claimed until spend has occurred. **Appendix 8** provides detail of the forecasted expenditure to 31 March 2025 and variance against budget by project.

6.4 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	Revised Budget 2024/25	Forecast to 31 March 2025	Forecast Over / (under) Spend	Main Variances
	£m	£m	£m	
Community Investment Strategy	12.649	8.768	(3.881)	Underspends on: <ul style="list-style-type: none"> - Shared Prosperity Fund £(0.128)m due to timing of projects, carry forward to 2025/26 - Town Centre Regeneration £(0.195)m to be carried forward - City Region Deal £(2.970)m due to delays in programme and associated City Region Deal resourcing £(0.293)m - Wellbeing Hub and Lochies Resourcing £(0.187)m carried forward to 2025/26 in line with more accurate phasing of requirements
Property	2.283	0.992	(1.291)	Underspends on: <ul style="list-style-type: none"> - Learning Estate option appraisals £(0.582)m to be carried forward - Kilncraigs roof £(0.199)m to be carried forward - Clackmannan Town hall £(0.151)m project complete under budget - Capital Programme Resourcing £(0.174)m to be carried forward - Alva Primary School Bridge £(0.035)m to be carried forward - Cemetery wall upgrade £(0.022)m - Vacant & Derelict Land £(0.015)m to be carried forward
Roads	3.339	3.296	(0.043)	Underspends on: <ul style="list-style-type: none"> - Community Bus Fund project £(0.037)m and - Road Safety Improvements funded by SG £(0.006)m

Land	0.878	0.590	(0.288)	Underspends on: <ul style="list-style-type: none"> - Kilncraigs stone preservation £(0.120)m to be carried forward - Polmaise Waste Transfer Station £(0.077)m to be carried forward - Renewable energy projects £(0.050)m to be allocated to solar and food growing project - Playparks £(0.032)m underspend
Fleet	0.578	0.471	(0.107)	- Vehicle Replacement £(0.107)m spend committed but may not take delivery until following year – carryforward to 2025/26
IT	3.090	3.148	0.058	Underspend on: <ul style="list-style-type: none"> - Schools ICT replacement £(0.136)m - Social Work IT System MVP £(0.080)m to be carried forward in line with revised approved plan for this project August 2024 - Tech Analogue to Digital £(0.055)m, implementation extended, carry forward to 2025/26 - Working Smarter £0.337m to be realigned with project 10255
Place Based Investment	0.266	0.306	0.040	Cycle facilities - £0.051 overspend due to asbestos on site.
Gross Capital Expenditure	23.083	17.571	(5.512)	
Allocation of Capital Funding	(8.439)	(5.334)	3.105	Funding is allocated to projects as it is spent. Any funding that is not utilised in full will be carried forward to 2025/26, where grant conditions allow, or repaid. <ul style="list-style-type: none"> • City Region Deal £2.970 - Grant not being drawdown due to delayed spend. Carried forward to 2025/26 • Nature Restoration Fund £0.100m – grant withdrawn by Scottish Government
Net Capital Programme	14.644	12.237	(2.407)	

7.0 Delivery of 2024/25 Approved Savings

7.1 At its budget meeting in March 2024, Council approved savings of £5.383m for the financial year 2024/25. The table below shows the split of these savings across Directorates and the forecasted achievement of those savings by 31 March 2025.

General Services Revenue Budget 2024/25 - Progress of Approved Savings by Directorate

Directorate	Total Approved Savings £000	Achieved/ Likely to be achieved £000	At Risk £000	Unachievable £000
People	1,713	1,497	20	196
Place	1,252	938	218	96
Partnership & Performance	2,418	2,406	12	0
Total Approved Savings	5,383	4,841	250	292
		90%	4.6%	5.4%

7.2 The above table indicates that 90% of savings are likely to be achieved, with 4.6% forecast to be at risk and 5.4% unachievable in 2024/25. Detail of individual savings within each directorate is provided in **Appendix 2**.

8.0 Conclusions

8.1 General Fund Revenue Services are forecasting an overspend of £0.054m for the year to 31 March 2025;

8.2 The Clackmannanshire element of the H&SCP is forecasting to overspend £6.093m for the year to 31 March 2025.

8.3 The General Fund Capital programme is forecast to underspend by £(5.512)m.

8.4 Of the £5.383m approved savings programme, £4.841m (90%) are forecast to be achieved by 31 March 2025.

9.0 Sustainability Implications

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

10.0 Resource Implications

10.1 *Financial Details*

10.2 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

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

10.4 *Staffing*

10.5 There are no direct staffing implications arising from this report.

11.0 Exempt Reports

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

12.0 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)

13.0 Equalities Impact

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

Yes No

14.0 Legality

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

15.0 Appendices

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

Appendix 1 – Draft Council Summary at 30 September 2024

Appendix 2 – Summary Savings by Directorate at 30 September 2024

Appendix 3 – People Variances at September 2024

Appendix 4 – Place Variances at September 2024

Appendix 5 – P&P Variances at September 2024

Appendix 6 – Corporate Variances at September 2024

Appendix 7 – HSCP Variances at September 2024

Appendix 8 – General Fund Capital Forecast as at September 2024

16.0 Background Papers

- 16.1 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

- General Fund Revenue & Capital Budget 2024/25

Author(s)

NAME	DESIGNATION	TEL NO / EXTENSION
Lindsay Sim	Chief Finance Officer	2022

Approved by

NAME	DESIGNATION	SIGNATURE
Chris Alliston	Strategic Director of Partnership & Performance	

Council Summary 2024/25

	Annual Budget 2024/25 £'000	Actual to September £'000	Forecast to March 2025 £'000	Variance Forecast to Budget £'000	Previous reported Variance At June £'000	Variance Movement Sept to June £'000
Directorate						
People	83,621	40,961	83,506	(115)	329	(444)
Place	34,988	16,017	34,414	(574)	253	(827)
Partnership & Performance	12,747	6,988	12,920	173	11	162
Directorate Expenditure	131,356	63,966	130,841	(515)	594	(1,109)
Corporate						
Chief Executive	326	328	316	(10)	(10)	0
Corporate Services	(994)	0	(415)	579	85	494
Misc Services - Non Distributed Costs	1,100	411	1,100	0	(0)	0
	432	739	1,001	569	75	494
	131,788	64,705	131,842	54	669	(615)
less allocated to non general fund	(1,315)	0	(1,315)	(0)	0	(0)
	130,473	64,705	130,527	54	669	(615)
Add Requisitions from Joint Boards						
Central Scotland Valuation Joint Board	490	0	490	0	0	0
Corporate Expenditure	130,962	64,705	131,016	54	669	(615)
Add/Deduct						
Interest on Revenue Balances	(205)	0	(205)	0	0	0
Loans Fund Contribution	6,233	2,319	6,233	0	0	0
Contribution to Bad Debt Provision	100	0	100	0	0	0
Total Expenditure	137,090	67,024	137,144	54	669	(615)
Health & Social Care Partnership	28,762	7,565	34,856	6,093	6,471	(378)
Total Expenditure Including HSCP	165,852	74,589	172,000			
Sources of Funding						
General Revenue Funding/Non-Domestic Rates	(130,708)	(69,070)	(130,708)	(0)	0	0
Council Tax	(25,602)	0	(25,602)	(0)	0	(0)
Contribution from Reserves	(1,531)	0	(1,531)	0	0	0
Contribution from Earmarked Reserves	(1,933)	0	(1,933)	0	0	0
Contribution from Uncommitted Reserves	(6,079)	0	(6,079)	0	0	0
Total Funding	(165,853)	(69,070)	(165,853)	(0)	0	(0)
Net Budget	(1)	5,519	6,147	(0)		

APPROVED SAVINGS 2024/25

Management Efficiency Savings 2024/25

Saving Reference	Directorate	Department	Responsible Officer	Description	Cash/ Permanent	2024/25 £	Achieved/ Likely to be achieved £	At Risk £	Unachieved £	Total £
P&PMGT03	P&P	HR & WFD	Chris Alliston	New Corporate Training Funding Model	Cash	86,000	86,000			86,000
P&PMGT06	P&P	Corporate	Chris Alliston	Managed reduction of overtime budgets	Cash	106,976	106,976			106,976
P&PMGT07	P&P	HR & WFD	Chris Alliston	Budget realignment	Permanent	950	950			950
P&PMGT12	P&P	Legal & Governance	Lee Robertson	Centralisation of Service Legal Budgets	Permanent	7,000		7,000		7,000
P&PMGT14	P&P	Corporate	Lindsay Sim	Reduction in Pension Contribution following triennial valuation	Permanent	1,327,000	1,327,000			1,327,000
P&PMGT15	P&P	Partnerships & Transformation	Cherie Jarvie	Budget Realignment - safe drive stay alive	Permanent	3,000	3,000			3,000
P&PMGT19	P&P	Finance & Revenues	Lindsay Sim	Reduce SWF resource - vacant post	Permanent	33,000	33,000			33,000
P&PMGT23	P&P	Finance & Revenues	Lindsay Sim	Review VJB SLA - inflationary uplift	Permanent	10,000	10,000			10,000
P&PMGT24	P&P	Partnerships & Transformation	Cherie Jarvie	Capitalisation of ICT posts supporting capital plan implementation	Permanent	62,500	62,500			62,500
P&PMGT25	P&P	Corporate	Lindsay Sim	Reduction in Loans Fund interest charges	Cash	609,000	609,000			609,000
PEMGT01	PEOPLE	Education	Adrienne Aitken	Change in contracted hours new ELC appointments	Permanent	52,843	52,843			52,843
PEMGT02	PEOPLE	Education	Catriona Scott	Review of secondary education supply teaching staff budget	Permanent	100,000	100,000			100,000
PEMGT03	PEOPLE	Education	Michael Boyle	Review of Devolved School Management	Cash	400,000	400,000			400,000
PEMGT04	PEOPLE	Educational Psychology	Veronica Cully	Review of Education Psychology Management Structure	Permanent	20,000	20,000			20,000
PEMGT05	PEOPLE	Education	Colin Bruce	Capitalisation of Project Manager for Digital Technology for Digital Rollout	Permanent	50,155	50,155			50,155
PEMGT06	PEOPLE	CLD	Catriona Scott	Subscriptions budget for CLD	Permanent	2,000	2,000			2,000
PEMGT07	PEOPLE	Sports and Leisure	Robbie Stewart	Review of Leisure Bowl budget	Cash	200,000	200,000			200,000
PEMGT08A	PEOPLE	Sports and Leisure	Robbie Stewart	Review of Sports Development Service	Permanent	62,789	62,789			62,789
PEMGT15	PEOPLE	Education	Michael Boyle	Delivering ASN School Transport - Budget realignment	Permanent	34,000	34,000			34,000
PEMGT18	PEOPLE	Education	Lorraine Sanda	Alternative funding for SLA for Play Alloa	Permanent	15,685	15,685			15,685
PEMGT19	PEOPLE	Education	Adrienne Aitken	Centralised ELC admissions	Permanent	228,505	228,505			228,505
PLMGT01	Place	Economic Development	Emma Fyvie	Recovery of Staffing costs	Cash	170,000	170,000			170,000
PLMGT02	Place	Trading Standards	Emma Fyvie	Trading Standards SLA Rebate	Cash	70,000			70,000	70,000
PLMGT03	Place	Property	Pete Leonard	Building cleaning to pre-COVID policy standard	Permanent	25,000		25,000		25,000
PLMGT04	Place	Public Buildings	Pete Leonard	Removal of LLP budget	Permanent	183,810	183,810			183,810
PLMGT06	Place	Development	Emma Fyvie	Building Standards Agency	Permanent	12,710	12,710			12,710
PLMGT07	Place	Environment-Land	Iain McDonald	Land income - budget realignment	Cash	80,000	80,000			80,000
PLMGT09	Place	Environment-Waste	Iain McDonald	Increased income from Recycling Paper/Card	Permanent	180,050	180,050			180,050
PLMGT10	Place	Property	Alison Morrison	New target operating model for public buildings R&M	Permanent	109,800		109,800		109,800
PLMGT11	Place	Development	Emma Fyvie	Redesign vacant Environmental Health Officer post to Technical Officer	Permanent	4,500	4,500			4,500
PLMGT12	Place	Property	Alison Morrison	Rent Review/Service Charge Review	Permanent	19,612		19,612		19,612
PLMGT13	Place	Property	Alison Morrison	Revenue savings from Asset Disposal (Phase 1)	Permanent	12,600		12,600		12,600
PLMGT14	Place	Property	Alison Morrison	Insurance Premium recharge to Commercial Tenants	Permanent	41,312		41,312		41,312
PLMGT15	Place	Environment - Land	Iain McDonald	Land Re-Design - Staff	Permanent	14,450			14,450	14,450
Total Management Efficiency Savings 2024/25						4,335,247	4,035,473	215,324	84,450	4,335,247

Policy Savings 2024/25

Management Efficiency Savings 2024/25

Saving Reference	Directorate	Department	Responsible Officer	Description	Cash/ Permanent	2024/25 £	Achieved/ Likely to be achieved £	At Risk £	Unachieved £	Total £
P&PPOL01	P&P	HR & WFD	Chris Alliston	IOSH and First Aid Training Income	Perm	4,400	4,400			4,400
P&PPOL05	P&P	Legal & Governance	Lee Robertson	Income & Charging - Legal Admin Charge	Perm	2,000	2,000			2,000
P&PPOL06	P&P	Partnerships & Transformation	Cherie Jarvie	Remove funding to 3 community halls (Coalsnaughton, Clackmannan and Devonvale)	Perm	8,800	8,800			8,800
P&PPOL07	P&P	Finance & Revenues	Lindsay Sim	Council Tax - Premium on 2nd Homes	Perm	55,000	55,000			55,000
P&PPOL09	P&P	Corporate	Chris Alliston	No longer making payment to leavers who write in and request arrears	Cash	80,000	80,000			80,000
P&PPOL23	P&P	Legal & Governance	Lee Robertson	Income & Charging - Licensing	Perm	2,500	2,500			2,500
P&PPOL25	P&P	Partnerships & Transformation	Cherie Jarvie	Income & Charging Full Cost Recover for Commercial Events	Perm	5,000		5,000		5,000
P&PPOL26	P&P	Partnerships & Transformation	Stuart Crickmar	Digital Transformation - Redesign of Customer Services/CAP/Library Provision (joint proposal People and P&P)	Perm	15,000	15,000			15,000
PEPOL06	People	Care & Protection	Sharon Robertson	Review of third sector funding for children's services	Perm	44,760	44,760			44,760
PEPOL07	People	Care & Protection	Sharon Robertson	Introduce multiagency equipment storage and recycling facility	Cash	20,000		20,000		20,000
PEPOL10	People	Support & Wellbeing	Robbie Stewart	Review of Leisure Services charges	Perm	40,000	40,000			40,000
PEPOL15	People	Support & Wellbeing	Catriona Scott	Reduce CLD service	Perm	71,804	71,804			71,804
PEPOL09A	People	Support & Wellbeing	Robbie Stewart	Review of Leisure Services - Option A	Perm	127,899	127,899			127,899
PEPOL18A	People	Education & Learning	Veronical Cully	Option A - Reduction 1fte in Psychological Service	Perm	46,741	46,741			46,741
PEPOL21	People	Education & Learning	Michael Boyle	Review of Primary Class Sizes	Perm	195,450	0		195,450	195,450
PLPOL02B	Place	Property	Alison Morrison	Janitorial Service Redesign	Perm	33,500	33,500			33,500
PLPOL06	Place	Environment - Roads	Iain McDonald	Stop Winter footpath gritting by mechanical means and operate in core hours only	Cash	41,000	41,000			41,000
PLPOL09	Place	Environment - Waste	Iain McDonald	Garden waste collection charge - increase from £45 to £48 (6.7%)	Perm	20,000	20,000			20,000
PLPOL18	Place	Property	Alison Morrison	Property - Service Redesign	Perm	109,603	109,603			109,603
PLPOL03C	Place	Property	Alison Morrison	School Meals income - 25p increase	Cash	46,689	42,689	4,000		46,689
PLPOL15C	Place	Environment - Land	Iain McDonald	Reduce use of Agency staff for street cleaning 4 FTE to 2 FTE	Perm	60,000	60,000			60,000
PLPOL23D	Place	Environment	Iain McDonald	Reduce Forestry by one FTE	Perm	17,522		5,841	11,681	17,522
Total Policy Savings 2024-25						1,047,668	805,696	34,841	207,131	1,047,668

People	1,712,631	1,497,181	20,000	195,450	1,712,631
Place	1,252,158	937,862	218,165	96,131	1,252,158
P&P	2,418,126	2,406,126	12,000	-	2,418,126
Total	5,382,915	4,841,169	250,165	291,581	5,382,915
	-	89.9%	4.6%	5.4%	-

People	Annual Budget 2024/25	Forecast to March 2025 as at Sept 2024	Variance Forecast to Budget at Sept 2024	Previous variance at June 2024	Variance movement June to Sept 2024	Narrative
	£0.0'000	£0.0'000	£0.0'000	£0.0'000	£0.0'000	
Strategic Director	36	118	82	69	13	Forecast overspend of £0.082m reflects historic restructure saving not achieved £0.084m and staffing underspend (£0.002m) due to SD post 50% recharged to RIC April - May less Pay award Budget shortfall . The Movement of £0.013m relates to pay award budget shortfall and "RIC staffing saving" overstated in June.
Support & Wellbeing						
Customer Services	626	591	(35)	(30)	(5)	Libraries & Customer services: - £(0.035)m underspend due to staffing vacancies and staff turnover £(0.055)m part offset by forecast overspend of £0.020m in service charges for card machine terminals. The movement of (£0.005m) relates to staff turnover (£0.011m) part offset by Pay Award Budget shortfall £0.006m.
Leisure & Sports Development	932	730	(202)	(136)	(66)	Sports Development: £(0.081)m forecast underspend - £(0.062)m Swimming (excess Budget), Discontinued Programs £(0.044)m, SS Pay award Budget shortfall £0.008m, Ski Centre £0.016m additional maintenance and various other variances of £0.001m Leisure: £(0.122)m underspend - being £(0.156)m underspend in Wellbeing Hub operating costs/Subsidy not required, partially offset by Income shortfall £0.032m mainly in halls & Community Centres Ben Cleuch & Sauchie Hall, SS Pay Award shortfall £0.012m, staff turnover £(0.006)m and non staffing underspends £(0.004)m. The movement of £(0.066)m is mainly Swimming Programs Budget excess £(0.062)m, SS Pay Award Budget Shortfall £0.018m, staff turnover in £(0.005)m, additional Income £(0.010)m and reduction in forecast expenditure £(0.007)m
Total Support & Wellbeing	1,558	1,321	(237)	(166)	(71)	
Education & Learning						
Devolved Schools	37,916	37,256	(661)	(109)	(552)	Devolved Schools are reporting an underspend of £(0.661)m. This consists of £(0.765)m forecast underspend within Primary schools - staffing turnover and vacant posts. A underspend of £(0.164)m within Secondary schools consists of staffing £(0.308)m underspend vacant posts & turnover and per capita £0.144m overspend. ASN is forecasting an overspend of £0.268m - consisting of an overspend in staffing £0.109m, per capita £0.058m and external placement income shortfall £0.101m. Early Years per capita is currently forecasting on budget. The movement of £(0.552)m relates to further staff turnover & vacancies 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.
Early Years	10,387	10,525	138	195	(57)	Early Years are forecasting an overspend of £0.138m. Kidzone out of school care £0.023m overspend due to shortfall in income and additional staffing costs (Janitors O/T) , a review of fees ongoing to rectify. Mainstream Nursery provision is currently forecasting an overspend of £0.115m. Additional income for Out Of Hours Care £(0.046)m and EAC funded provision £(0.100)m, supply costs £0.038m overspend, staff turnover £(0.027)m underspend, Partner Nursery providers are forecast to overspend by £0.167m, there is a shortfall in "review of operating models "23-24/24-25" saving of £0.100m and various minor under spends totaling £(0.017)m The movement of £(0.057)m is Partner Nurseries £(0.026)m, staff turnover £(0.019)m and supply cover £(0.012)m.

People	Annual Budget 2024/25	Forecast to March 2025 as at Sept 2024	Variance Forecast to Budget at Sept 2024	Previous variance at June 2024	Variance movement June to Sept 2024	Narrative
	£0.0'000	£0.0'000	£0.0'000	£0.0'000	£0.0'000	
ASN Non Devolved	7,242	7,357	114	350	(236)	ASN Non Devolved is forecasting an overspend of £0.114m. Accessibility Strategy £0.013m overspend (demand led expenditure based on previous years trends) Learning Assistants have a forecast overspend of £0.025m (£0.098m, staffing part offset by drawdown of covid consequential funding £(0.073)m) Over spend of £0.066m in other ASN staffing and various non staffing variances totalling £0.010m. Overall overspend position reflects trends in previous years of increasing pressures on ASN budgets in both Devolved & Non Devolved areas. The movement of £(0.236)m relates to additional funding covid consequentials Learning Assistants £(0.073)m and Travel Escorts £(0.029)m, staff turnover Learning Assistants £(0.097)m and in other ASN teams £(0.042)m and £0.005m Non Staffing.
Primary Non Devolved	2,299	2,792	493	226	267	Primary Non Devolved is reporting an overspend of £0.493m. staff turnover / vacancies £(0.065)m, Teachers Supply costs £0.144m (demand led) and £0.118m non staffing (Parent Pay fees £0.008m, Cleaning £0.040m, Seemis £0.035m, equipment & property works £0.035m). Unachieved saving (Primary Roles) £0.195m and additional staffing resource required for Primary Devolved £0.101m after staffing budget re profiling to reflect AY 24-25 requirements . The Movement of £0.267m relates to unachieved saving Primary Roles £0.195m, additional requirement for primary Devolved Teachers after AY 24-25 Budget re profiling £0.101m, Teachers supply £0.029m and further staff turnover £(0.053)m.
Secondary Non Devolved	2,028	2,001	(27)	(41)	14	Secondary Non Devolved is reporting an underspend of £(0.027)m. Gaelic (Pupil Transport) £0.010m over spend, Teachers Supply costs underspend £(0.065)m, Music Instructors £0.028m overspend staffing. The movement of £0.014m relates to Music Instructors staffing Death In Service Costs part offset by further staff turnover
Pupil Equity Funding	2,223	2,223	(0)	0	(0)	Pupil Equity Funding (PEF) is allocated on an Academic Year basis and any underspend is carried forward with the requirement that it is fully spent by July of the following year.
Business Management	791	803	11	(1)	12	Business Management is forecasting a overspend of £0.011m, historic saving Head Of Education post re-instated £0.052m, offset by vacant post, staff turnover & funded posts (£0.041)m. The movement of £0.012m relates to staff turnover and additional funding from EAC offset by transfer of VS saving £0.032m to Strategic Director P&P.
Other Areas	825	726	(99)	(38)	(61)	In other areas, Psychology Service £0.000m, School Crossing Patrols Officers £(0.011m) and CLD £(0.088)m combines to an underspend of £(0.090)m being: Crossing Patrol Staffing (£0.011m), CLD staffing £(0.088m). The movement relates to CLD leavers in August & September not previously forecast totaling (£0.061m).

People	Annual Budget 2024/25	Forecast to March 2025 as at Sept 2024	Variance Forecast to Budget at Sept 2024	Previous variance at June 2024	Variance movement June to Sept 2024	Narrative
	£0.0'000	£0.0'000	£0.0'000	£0.0'000	£0.0'000	
COVID Consequentials Funding Allocation	0	0	0	(102)	102	Funding to partly offset overspend on ASN Learning Assistants, Transport and Free School Meal Holiday Payments now allocated to ASN Non Dev & Primary Non Devolved
Education & Learning Total	63,713	63,683	(30)	480	(510)	
Care & Protection						
Children's Commissioned Services	750	707	(42)	(43)	0	Underspend of £(0.042)m in payments to voluntary organisations.
Corporate Parenting	7,136	6,983	(154)	(139)	(14)	Underspends: £(0.143)m in Kinship and Residence Orders payments £(0.150)m income is being forecasted from the Home Office in respect of young people being looked after from the Unaccompanied Asylum Seekers scheme. £(0.046)m in external fostering costs £(0.036)m underspend in staffing across the department. This is comprised of an overspend within the Childrens Unit of £0.081m with total underspends of £(0.117)m across Family Placement and Throughcare & Aftercare. Offset by Overspends: £0.143m in internal fostering and adoption costs, with a significant overspend of £0.170m in adoption payments being mitigated slightly by a £(0.027)m underspend in internal fostering. £0.078m in non staff costs in Throughcare Aftercare in Payments to individuals, rent payments.
Fieldworm Children And Families	1,732	1,816	84	80	4	Overspends: £0.044m in Pupil/Client transport costs based on current contracts/commitments £0.024m in Supplies and Services, mostly legal services £0.015m in Professional Fees, mainly costs associated with, independent chair of Adult and Child Protection
Residential Placements	3,791	4,005	213	184	29	Overspends: £0.209m overspend in residential placements. Current forecast in residential placements is based on five day-Education only placements (an increase of 1 since last month) at an average of £0.066m per annum each plus 10 full care or care/education packages at an average of £0.266m per annum. £0.017m on Other Local Authorities Education placements, as a result new placements. Offset by £(0.013)m underspend in Step Up placements, slight saving arises from the 6th placement not being in place for the full financial year.
Management and Support	987	978	(9)	3	(12)	Underspend : £(0.015)m in Employee Costs Offset by Overspend: £0.006m Payments to other local authorities.
Permanence Team	202	352	150	64	86	Overspends: £0.0145m in staffing costs, with a high reliance on agency staff throughout the financial year £0.003m in transport costs (staff mileage) £0.002m across all other non-staffing budget lines
Early Interventions	1,855	1,682	(172)	(96)	(76)	Underspends: £(0.020)m in purchase of equipment by CWD team £(0.077)m in payments to Children with Disabilities £(0.075)m in Employee Costs

People	Annual Budget 2024/25	Forecast to March 2025 as at Sept 2024	Variance Forecast to Budget at Sept 2024	Previous variance at June 2024	Variance movement June to Sept 2024	Narrative
	£0.0'000	£0.0'000	£0.0'000	£0.0'000	£0.0'000	
Community Justice	265	265	0	0	0	Expected to spend on budget
Criminal Justice Service	1,597	1,598	1	(13)	14	Overspends: £0.006m in MAPPA, £0.002m in Glenochil offset by Underspend: £(0.006)m in S27 Management
COVID Consequentials Funding Allocation	0	0	0	(93)	93	Now allocated to services
Total Care & Protection	18,315	18,386	71	(53)	124	
Directorate Total	83,621	83,507	(114)	330	(444)	

Place	Annual Budget 2023/24	Forecast to March 2025 as at Sept 2024	Variance Forecast to Budget at Sept 2024	Previous variance at June 2024	Variance movement June to Sept 2024	Narrative
	£'000	£'000	£'000	£'000	£'000	
Strategic Director	(1)	(59)	(58)	(58)	0	Directorate 2023/24 VS saving forecast to be partly achieved
Development	1,948	1,898	(50)	(22)	(28)	<p>Planning and Building standards: £(0.019)m underspend, no movement due to delays in recruitment. Economic Development: £(0.021)m underspend, £(0.019)m movement due to various small variances. Environmental Health: £(0.023)m underspend, no movement due to staffing vacancies. Trading Standards: £0.037m overspend, due to higher costs from Stirling Council. The team at Stirling Council is now fully staffed, resulting in a higher charge. Energy and Sustainability: £(0.023)m underspend, £(0.009)m movement due to staffing as a result of delay in filling vacancies. Fleet: £(0.119)m underspend: £(0.003)m underspend in staffing; £(0.028)m underspend on tyres due to less wear and tear; £0.014m overspend in insurance due to increased costs; £(0.093)m underspend due to increased income from avoidable repairs and recharges to HRA, Criminal Justice & Education; £(0.007)m underspend in Computer Software Maintenance; £(0.002)m various small underspends. Land: £0.133m overspend, £(0.030)m movement: £(0.026)m underspend due to increased income re removal of household waste in Street Care; £(0.179)m underspend due to staffing offset by £0.148m agency costs; £(0.148)m underspend, £(0.030)m movement due to income from other council accounts; £0.207m increase in contractor / operating costs; £0.065m increase in service charges; £0.011m overspend for purchase of waste bin and replacement ride on mower; £0.006m overspend in short term vehicle hire; £0.003m overspend in materials due to replacement shoring board; £0.004m increase in computer software maintenance as major upgrade required. £0.042m overspends in various others other areas.</p>
Environment	9,757	9,525	(232)	(26)	(206)	<p>Roads: £0.051m overspend, no movement: £0.067m overspend in Street Lighting Power Electricity due to increased costs; £(0.016)m underspend on staff costs mainly relating to a delay in recruitment to vacancies and (£0.005)m staff travel underspend. Transportation: £(0.062)m underspend, no movement due to staff vacancies. Waste: £(0.236)m underspend, £(0.176)m movement due to vacancies and increased income.</p>

Place	Annual Budget 2023/24	Forecast to March 2025 as at Sept 2024	Variance Forecast to Budget at Sept 2024	Previous variance at June 2024	Variance movement June to Sept 2024	Narrative
	£'000	£'000	£'000	£'000	£'000	
Housing	358	142	(216)	(104)	(111)	<p>ASBO/CSP: £(0.064m) underspend, movement £0.057m £(0.098)m from two vacancies currently not filled and not expected to fill before end of the year; £(0.009)m from Anti-social measures contractor budget not expected to spend; £(0.004)m from Landlord Registration income higher than original budget assumption; £(0.003)m from Computer software budget expected to not be achieved; £(0.002)m mileage budget expected to not be achieved; £0.032m Housing support team income from other council accounts lower than originally anticipated; £0.020m Advice services income from other council accounts lower than originally anticipated.</p> <p>Homeless & Specialised Accom: £(0.128)m underspend, movement £(0.057)m: £(0.138)m professional fees budget not expected to be utilised £(0.234)m net surplus homelessness position between rents and B&B supported accommodation costs; £0.038m contractor costs with the level of homelessness increasing; £0.047m utility costs with the level of homelessness increasing; £0.054m furniture purchase costs increased with the level of homelessness increasing; £0.061m Government Income budget not received and is not expected at this point £0.019m other agency payments above budget assumption £0.015m other small changes within homelessness budgets</p> <p>Housing and Community Safety: £(0.006)m underspend, movement £0.003m due to a budget for employee being a pro rata 9 months and management costs not forecast to spend for the year.</p> <p>Resettlement Programmes: £(0.009)m underspend, movement £0.089m due to timing of Earmarked Reserves drawdown and spending Ukrainian grant fund, possible push up to EMR at year end;</p> <p>Strategic Housing Authority: £(0.008)m, movement £(0.000)m £(0.005)m Other income in affordable housing received, not previously budgeted;</p>
Property	22,925	22,908	(17)	463	(481)	<p>Catering: £(0.032)m underspend, £(0.168)m movement: underspend due to income from nursery meals, (budget to be realigned)</p> <p>Building Operations: £0.033m overspend, £(0.372)m movement: £0.160m overspend, £(0.027)m movement within other council accounts property admin £(0.385)m underspend, £(0.636)m movement on repairs and maintenance. £0.258m overspend, £0.291m movement on utilities due to increase in cost.</p> <p>Facilities: £(0.060)m underspend, £(0.033)m movement as a result of staffing. £(0.044)m underspend, £(0.007)m movement in staffing due to delay in filling vacancies; £0.016m overspend, £(0.026)m movement in janitorial.</p> <p>Rental Income: £0.041m overspend, £0.041m movement: £0.066m overspend and movement on agency staff; £(0.018)m underspend and movement professional fees budget not forecast to spend £(0.007)m underspend and movement on various small spend.</p>
Directorate Total	34,988	34,414	(573)	253	(827)	

**Corporate Budgets & Sources of Funding
Variances as at September 2024**

Appendix 6

Corporate	Annual Budget 2024/25	Forecast to March 2025	Forecast to Budget at March 2025	Previous variance at June 2024	Variance movement June to Sept 2024	Narrative
	£'000	£'000	£'000	£'000	£'000	
Chief Executive	326	316	(10)	(10)	0	£(0.010)m underspend on staffing vacancies
Corporate Services	(994)	(415)	579	85	494	Overspend relates to: £0.379m corporate savings centrally held to be achieved within services - family friendly, turnover and mileage. Achievement monitored throughout year, and £0.200m estimated shortfall in fudnign for the Single Status pay award
Misc Services - Non Distributed Costs	1,100	1,100	0	0	0	Spend expected in line with budget
Central Support	(1,315)	(1,315)	0	0	0	Spend expected in line with budget
Central Scotland Valuation Joint Board	490	490	0	0	0	Spend will be in line with budget
Interest on Revenue Balances	(205)	(205)	0	0	0	Income from short term cash deposits in line with budget
Loans Fund Contribution	6,233	6,233	0	0	0	Dependent on actual borrowing and progress with capital programme.
Contribution to Bad Debt Provision	100	100	0	0	0	Calculated at the end of the year based on aged of debt
Total expenditure	5,735	6,304	569	75	494	
Sources of Funding	(165,853)	(165,853)	0	0	0	Funding expected in line with budget
Total	(160,118)	(159,549)	569	75	494	

**Corporate Budgets & Sources of Funding
Variances as at September 2024**

Appendix 6

Corporate	Annual Budget 2024/25	Forecast to March 2025	Forecast to Budget at March 2025	Previous variance at June 2024	Variance movement June to Sept 2024	Narrative
	£'000	£'000	£'000	£'000	£'000	
Chief Executive	326	316	(10)	(10)	0	£(0.010)m underspend on staffing vacancies
Corporate Services	(994)	(615)	379	85	294	Overspend relates to corporate savings centrally held to be achieved within services - family friendly, turnover and mileage. Achievement monitored throughout year.
Misc Services - Non Distributed Costs	1,100	1,100	0	0	0	Spend expected in line with budget
Central Support	(1,315)	(1,315)	0	0	0	Spend expected in line with budget
Central Scotland Valuation Joint Board	490	490	0	0	0	Spend will be in line with budget
Interest on Revenue Balances	(205)	(205)	0	0	0	Income from short term cash deposits in line with budget
Loans Fund Contribution	6,233	6,233	0	0	0	Dependent on actual borrowing and progress with capital programme.
Contribution to Bad Debt Provision	100	100	0	0	0	Calculated at the end of the year based on aged of debt
Total expenditure	5,735	6,104	369	75	294	
Sources of Funding	(165,853)	(165,853)	0	0	0	Funding expected in line with budget
Total	(160,118)	(159,749)	369	75	294	

Place	Annual Budget 2024/25	Forecast to March 2025	Variance Forecast to Budget March 2025	Previous Variance at June 2024	Variance movement June to Sept 2024	Narrative
Employees						
Employee Expenditure						Increased underspend due to vacancies & delays/postponements in planned recruitment. Underspends across HSCP Management £(0.088)m Learning Disability Assessment & Care Management and Daycare £(0.125)m, OP Assessment and Care Management £(0.036)m, Reablement/MECS £(0.058)m and Menstrie Residential £(0.153)m.
Employees Total	10,107	9,816	(291)	(1)	(290)	
Long Term Care						
Nursing Homes						The budget provides for approx. 208 places compared to the current number of 246 an increase of 21 since the start of the June 2023, but equal to the position at the start of the year. The average weekly cost has grown by £71/week as a result of rate increases, representing a cost pressure of £0.967m.
Residential Homes						The budget provides for approximately 40 places and there are currently 41 service users in residential homes. The movement relates to an updating of records on CCIS. 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.
Long Term Care Total	14,114	16,672	2,559	2,165	394	
Community Based Care						
Care at Home						The budget provides for approximately 12,800 hours of care per week compared to commitments of 16,146/week, an increase of 952 hours since the June 2023 outturn and a increase of 550 hours/week since the start of the year. The movement is due turnover across the service and the suspension of one high cost Learning Disability care package. highlighting the volatility of forecasts, especially over the winter period.
Day Care						This budget supports day care for 32 service users.
Direct Payments						The demand for Self-Directed Support continues to grow with numbers standing at 80 compared to 72 in June 2023.
Housing Aids and Adaptations						Payments are projected to be on budget
Housing with Care						Support Package for one client in excess of budget
Respite						Respite for Clients approx. 155 clients and carers. The movement follows the re-location of costs to long term care.
Community Based Care Total	16,100	20,289	4,188	4,395	(207)	
Misc Third Party Payments						
Voluntary Organisations						Underspend forecast as final allocation of funding still to be agreed in line with Strategic Commissioning Plan.
Misc Third Party Payments						This budget covers payments to other Local Authorities and NHS.
Misc Third Party Payments Total	939	803	(135)	(131)	(4)	
General Supplies						
Supplies						This budget covers a range of equipment and operational materials.
Transport Expenditure						Staff travel costs have increased following the expansion of the Rapid/Reablement service.
Premises Expenditure						Increasing expenditure on cleaning materials due to maintaining additional control measures and rent.
Supplies and Services Total	465	541	76	38	38	
Income						
Client Contributions and other income						Client income from non personal care, MECS, residents contributions at Menstrie House and Ludgate. Income position has improved due to updating of forecast based on latest actual reflecting uprating of client contributions.
Resource Transfer (Health)						Resource transfer income from NHS. This position has been updated with confirmation of transfer amounts.
Income Total	(12,962)	(13,266)	(304)	4	(308)	
Total	28,762	34,856	6,093	6,470	(377)	

Capital Projects Outturn to Quarter 2 2024-25

Appendix 8

Expenditure as at 20-11-24

Project ID	Project Manager	Project ID Description	Amended Budget	Expenditure As at 30 September 24	Projected Out-turn at Q2	Projected (Under)/Overspend	Anticipated Cf/wd to 2025/26 Budget	Comment for Audit & Scrutiny Committee
			£	£	£	£	£	
Community Investment Strategy								
10307	KWELLS	UK GOV Shared Prosperity Fund UKPF	210,000	3,998	81,603	-128,397	128,397	All committed to grants for community groups expected to be fully spent
10272	N HERKES/MBOYL	Free School Meals Equipment	180,000	0	180,000	0	0	
10305	MBOYLE	ISACS Lochies School	6,014	8,303	8,303	2,289	0	
10174	AMACKIE	Fitness Suite Replacement	6,000	0	6,000	0	0	Full spend anticipated
10042	CJARVIE	Community Investment Grants	0					
10149	KWELLS	Clackmannan Regeneration	1,487,860	92,093	1,487,860	0	0	Full spend anticipated
10164	CJARVIE	Clackmannan CAP	93,000	0	93,000	0	0	
10125	AMORRISON2	Banchory Primary School - School Development	16,000	0	0	-16,000	0	
10209	KWELLS	City Deal RPMO	100,000	0	81,776	-18,224	0	Spend based on projection from RPMO
10213	KWELLS	Innovation Hub Delivery	330,000	0	300,000	-30,000	0	Full spend anticipated
10283	KWELLS	City Region Deal	2,970,000	0	0	-2,970,000	2,970,000	100% Grant Funded. Projects delayed
10191	KWELLS	Town Centre Regeneration Fund	245,480	0	50,000	-195,480	195,480	
10290	KWELLS	City Region Deal - Resourcing	403,717	0	111,000	-292,717	0	
10251	LSANDA/RSTEWAN	Wellbeing Hub - Permanant	5,704,653	1,507,222	5,663,126	-41,527	41,527	Likely to underspend depending on planning and enabling works which is expected to begin in March 25
10254	LROBERTSON	Capital Program Legal Resource	61,928	-299	57,490	-4,438	4,438	
10292	KWELLS	Wellbeing Hub & Lochies - Resourcing	424,907	27,655	237,856	-187,051	187,051	RS and team to clarify the resourcing structure/figures. All underspend to be carried forward to offset future expenditure
10027	IMCDONALD	Allotment Extension	40,000	0	40,000	0	0	
10323	kphilliben	Above Ground Fuel Storage Tank Replacement at Kelliebank Dep	100,000	0	100,000	0	0	Full spend anticipated
10324	kphilliben	Vehicle Lift Replacement at Kelliebank Depot	60,000	0	60,000	0	0	Full spend anticipated
10325	kphilliben	Vehicle drive through wash bay upgrade at Kelliebank Depot	80,000	0	80,000	0	0	Full spend anticipated
10320	KWELLS	Alva Cemetery Extension	130,000	0	130,000	0	0	Potential CF but amount not known at this time
			12,649,559	1,638,972	8,768,014	-3,881,545	3,526,893	
Fleet Asset Management Strategy								
10062	kphilliben	Vehicle Replacement	552,675	92,084	445,454	-107,221	107,221	Full spend anticipated but delivery for some vehicles not until new year
10322	CHARGROVE	New Amazone Grass Cutter & Collector	25,000	0	25,000	0	0	Full spend anticipated
			577,675	92,084	470,454	-107,221	107,221	
IT Asset Management Strategy								
10041	JALLAN	Schools ICT Replacement - All Primaries	226,020	33,859	90,000	-136,020	0	
10230	JALLAN	ICT Replacement (Secondary Schools)	125,000	0	125,000	0	0	Budget is spread across Lomshill, Alva and Alloa Schools
10064	JALLAN	IT Infrastructure	90,000	108,179	90,000	0	0	
10187	JALLAN	Digital Infrastructure	15,000	1,050	1,050	-13,950	0	
10202	JALLAN	Digital Learning Strategy	250,000	238,873	250,000	0	0	
10210	JALLAN	Homeworking	153,881	4,261	170,000	16,119	0	
10255	ABONNER	Digital Transformation - Work Smarter	892,474	118,150	892,000	-474	0	
10256	CJARVIE	IT Resourcing - Corporate	124,000	0	124,000	0	0	
10257	CJARVIE	IT Resourcing - Digital Rollout	51,000	0	51,000	0	0	
10282	CJARVIE	Social Care System MVP	160,000	80,000	80,000	-80,000	80,000	
10294	ABONNER	Working Smarter (IOT, RPA) - Resourcing	0	11,186	337,036	337,036	0	
10295	CJARVIE	Future Ways of Working - Resourcing	94,000	81,108	83,156	-10,844	0	
10231	AMORRISON2	Building Energy Management System	40,000	0	40,000	0	0	Full spend anticipated
10065	lbarker	Social services adaptations	75,000	1,849	75,000	0	0	
10253	lbarker	Tech Analogue to Digital Trans	204,567	37,815	150,000	-54,567	54,567	
10317	LROBERTSON	Case Management System	8,000	0	8,000	0	0	
10318	JALLAN	M365 Resourcing Implementation	153,000	97,239	153,000	0	0	
10326	CJARVIE	Digital and IT PMRO Resourcing	129,000	0	129,000	0	0	
10327	CJARVIE	IT Network Switching	300,000	0	300,000	0	0	
			3,090,942	813,569	3,148,242	57,300	134,567	
Land Asset Management Strategy								
10284	IMCDONALD	National play park and open space improvements	170,799	2,710	139,000	-31,799	0	
10005	IMCDONALD	Park, Play Area & Open Space Improvements - Alloa	25,000	0	25,000	0	0	
10061	kphilliben	Wheeled Bins	30,000	0	30,000	0	0	
10289	kphilliben	Poimaise Waste Transfer Station	77,000	0	0	-77,000	77,000	
10258	AMORRISON2	Kilncraigs - Stone Preservation	150,000	0	30,000	-120,000	120,000	
10096	KWELLS	Gartmorn Dam Country Park	55,000	0	55,000	0	0	
10279	SGRAHAM	Clackmannan Tolbooth	269,690	106,550	260,550	-9,140	0	Project complete
10086	KWELLS	Renewable Energy Projects	100,000	0	50,000	-50,000	0	To be used for Forthbank initiative
			877,489	109,260	589,550	-287,939	197,000	
Place Based Investment Fund								
10301	KWELLS	Hawkhill Community Centre - Outdoor Playing Surface	9,529	19,680	0	-9,529	0	
10302	KWELLS	New Cycle Facilities	84,416	5,143	135,200	50,784	0	
10308	KWELLS	Place Based Investment Programme 2023/24	171,139	3,167	171,139	0	0	
			265,084	27,990	306,339	41,255	0	
Property Asset Management Strategy								
10226	AMORRISON2	Wellbeing Hub - Demolition of ALB-Review PO commitment	2,000	-1,849	0	-2,000	0	
10268	KWELLS	Nature Restoration Fund	110,720	0	0	-110,720	0	Grant withdrawn
10303	LHUNTER	Vacant & Derelict Land IP	15,443	23,125	0	-15,443	15,443	Ongoing and will be fully spent. Extension to contract currently
10214	AMORRISON2	Kilncraigs - Roof	314,052	114,940	114,940	-199,112	199,112	Revenue account to be checked for invoices- project completed
10045	AMORRISON2	Statutory Compliance DDA Schools	20,000	4,900	20,000	0	0	Full spend anticipated
10046	AMORRISON2	Compliance - Asbestos Removal (Schools)	12,000	0	12,000	0	0	Full spend anticipated
10221	AMORRISON2	Cemetery Walls Upgrade	371,685	3,500	350,000	-21,685	0	Full spend anticipated
10224	AMORRISON2	Learning Estate Cleaning Equipment	10,000	0	10,000	0	0	
10286	IMCDONALD	Alva Primary School Bridge	35,000	0	0	-35,000	35,000	
10287	CHARGROVE	Land Welfare Facilities - Replacement	46,000	45,986	45,986	-14	0	Project completed July 24
10288	LSANDA	Local Care Provision (Woodside)	40,000	3,699	40,000	0	0	
10293	AMORRISON2	Property - Resourcing	93,000	0	28,000	-65,000	65,000	
10298	KWELLS	Capital Programme Support - Resourcing	324,000	293	215,200	-108,800	108,800	
10220	AMORRISON2	Clackmannan Town Hall Roof and Wall Upgrade	165,000	13,960	13,960	-151,040	0	Project Complete

Project ID	Project Manager	Project ID Description	Amended Budget	Expenditure As at 30 September 24	Projected Out-turn at Q2	Projected (Under)/Overspend	Anticipated C/fwd to 2025/26 Budget	Comment for Audit & Scrutiny Committee
			£	£	£	£	£	
10260	AMORRISON2	Learning Estates - Option Appraisals	620,000	0	38,000	-582,000	582,000	Budget to be carried over to next year 25/26 for school retrofit remedial works for learning estates
10321	AMORRISON2	Remedial works at The Whins and Ludgate House	78,000	0	78,000	0	0	
10328	CHARGROVE	Dollar Changing Facilities	26,000	0	26,000	0	0	
			2,282,900	208,553	992,086	-1,290,814	1,005,355	
							0	
Roads Asset Management Strategy								
10051	GMACLACHLAN	Carriageways - Roads	1,800,000	1,232,670	1,800,000	0	0	Full spend anticipated
10054	SCULLEN	Bridge Improvements	75,000	26,456	75,000	0	0	Full spend anticipated
10056	GMACLACHLAN	Lighting Replacement	160,000	23,330	160,000	0	0	Full spend anticipated
10222	SCULLEN	Active Travel Route - Alloa-Alva-Menstrie	0	37,787	0	0	0	Project Complete
10309	SCULLEN	SG Road Safety Improvement Fund	82,145	0	75,978	-6,167	0	Project 100% funded by Transport Scotland
10049	SCULLEN	Flood Prevention	116,000	26,260	116,000	0	0	Full spend anticipated
10050	SCULLEN	Cycle Routes	100,000	28,485	100,000	0	0	Full spend anticipated
10311	SCULLEN	Community Bus Fund	71,787	19,519	35,000	-36,787	0	
10310	SCULLEN	National Cycle Network Accessibility Improvements	0	4,855	0	0	0	
10312	SCULLEN	Cycling, Walking and Safer Routes 2023/24	359,039	0	359,039	0	0	Project 100% funded by Transport Scotland
10319	SCULLEN	Active Travel Route - Fishcross to Alva	400,000	0	400,000	0	0	Full spend anticipated
10329	SCULLEN	People and Place Project	175,200	5,003	175,200	0	0	
			3,339,171	1,404,365	3,296,217	-42,954	0	
Total Capital Programme			23,082,820	4,294,793	17,570,902	-5,511,919	4,971,037	