
Report to Audit and Finance Committee

Date of Meeting: 17 November 2016

Subject: Council Financial Performance 2016/17 – August Outturn

Report by: Chief Accountant

1.0 Purpose

- 1.1 This paper provides an update on the financial performance of the Council in respect of both revenue and capital spend for the current financial year, 2016/17.

2.0 Recommendations

2.1. The Committee is asked to note:

2.1.1 The draft General Fund revenue overspend for the year of £0.144m.

2.1.2 Progress on delivering 70.3% of the planned savings in the year.

2.1.3 The draft favourable outturn of £0.596m on the Housing Revenue Account.

2.1.4 The draft underspend in General Services capital of £3.007m of which £0.998m are savings in delivery of programme with the remainder carried forward to 2017/18.

2.1.5 The draft underspend on HRA capital of £4.755m of which £2.560m is additional income from house sales and £0.336m are savings in delivery of programme with the remainder carried forward to 2017/18.

2.2 The Committee is also asked to:

2.2.1 Endorse a reallocation of funding of £60k from underspends within the existing GF capital programme for a new project to upgrade security arrangements at Kelliebank and then refer this to Council for appropriate approval.

3.0 Background

3.1. This report summarises the financial position of the Council. Given that this report consolidates all of the detailed service financial data, it is intended that the Audit and Finance Committee focuses on the corporate financial position.

3.2. The draft Outturn position reflected in this report is based on rigorous reviews of service spending activity by accountants and service managers.

4.0 General Fund Revenue

- 4.1 Appendix A to this paper sets out the actual spend for each service area.
- 4.2 Overall the Council's net expenditure this year is expected to record an overspend of £0.144m for the year ended 31st March 2017. This is a significant favourable movement on the previously reported outturn of £2.595m in September.
- 4.3 Although most Services are reporting an underspend there is an overspend in Social Services of £2.606m. This is mainly due to overspends within Adult Services of £1.204m primarily due to increased activity levels, the implementation of the Scottish Living Wage and unachievable savings and residential schools overspend of £0.913m. Residential schools overspend has reduced by £0.128m since last reported. A separate report to this Committee details the overspend and progress on the management recovery plan.
- 4.4 Table 1 below provides an overview of the Council's outturn position within each Service Expenditure area. The commentary aims to flag the **key** reasons for material variances from the approved budget.

Table 1: Summary of Service Budget Variances

Service	Annual Budget 2016/17	Projected Over/(under spend) at 31 st March 2017 Q2	Previous reported over/(under) spend Q1	Movement
Resources & Governance	£22.640m	(£0.729m)	(£0.289m)	(£0.440m)
<p>Resources and Governance is projecting a net underspend of (£0.729m) resulting in a movement of (£0.440m) since last outturn. This is explained as follows:</p> <p>Accountancy is reporting a total underspend of (£0.132m); mainly due to savings on staff seconded to the Tech One project and other staff savings within the department.</p> <p>Asset Management is projecting an overspend of £0.090m. This is mainly caused by unachievable staff savings and other savings accounted for within Estates £0.025m and Design £0.065m.</p> <p>Catering Contracts is projecting a total underspend of (£0.409m); resulting from efficiencies in staffing across P1-P3 Free Meals and Catering Primary (£0.336m), (£0.055) from efficiencies in food purchases, staffing, disposables, etc. within Catering Central. Similarly catering secondary is projecting (£0.043m) due to efficiencies and other projected miscellaneous savings totalling (£0.053m) within the department. However, the total underspend is reduced by the shortfall in school meal income of £0.064m.</p>				

Central IT is projecting net overspend of £0.027m. The overspend is due to an increase cost in software maintenance £0.062m as a result of increased IT usage. The overspend is reduced by (£0.019m) underspend within Central IT Telephony as a result of reduction in procurement of telephone systems; and (£0.017m) savings from other miscellaneous areas within the department.

Governance is projecting an underspend of (£0.115m). The savings have been realised from the Governance Manager's part salary on vacant post, a grade 11 vacant post and other vacancies and voluntary severances during the year within the department.

IT is projecting an underspend of (£0.072m) for the year. The underspend is caused by savings on two staff on periods of half pay and two other staff on reduced working hours whose salaries have been capitalised.

Property Maintenance is projecting net overspend of £0.087m. The overspend is caused by extended security cover at the cost of £0.014m within Security/Mail Room; unachievable savings of £0.023m on Firpark Ski Centre within Sports Facilities; unachievable savings at a cost of £0.065m within Cleaning; £0.012m overspend within Alloa Fire Station due to reduced income received to date, unachievable savings of £0.033m on utilities in respect of buildings that were expected to have been vacated but are still occupied by Social Services; planned savings on Carsebridge and other areas within Building Costs Adult Care at a cost of £0.04m not achieved as the facility is still in use; unachievable savings within Building Cost Estates at a cost of £0.042m; and a couple of other miscellaneous overspend totalling £0.069m within the department. However, these overspends are reduced by underspends totalling (£0.230m), realised as a result of a combination of scrutiny and efficiencies within Property Management.

Schools PPP is projecting a net underspend of (£0.204m) for the year. The underspend is largely due to insurance rebate of (£0.230m) received. This is offset by an agreed deduction of £0.031m, £0.057m on utilities and £0.018m on pension CAP costs for the period.

Service	Annual Budget 2016/17	Projected Over/(under spend) at 31st March 2017 Q2	Previous reported over/(under) spend Q1	Movement
Strategy and Customer Services	£5.688m	£0.005m	£0	£0.005m

The service is forecasting an overspend of £0.005m which is a slight movement compared to the previous nil forecast. This is mainly due to having more accurate information regarding Community Access Points and Leisure relief salary projections as well as more information regarding Business Support and Strategy & Performance payroll forecasts.

There is an underspend in Business Support (£0.103m) due to salary variations with the main underspend in Business Support Adult Care (£0.044m) as two staff members are on secondment and one on long term sick. There are other salary

variations in other areas as a result of vacancies not being filled, reduction in hours and flexi retirement. These various payroll factors have resulted in an increased underspend compared to last forecast as there is now more information available which has resulted in more accurate payroll forecasts.

Strategy & Performance is reporting an overspend of £0.034m in Strategy & Performance due to an unachieved saving in Communications & Marketing as 2 posts were targeted for VR and both declined.

There is an overall overspend in Customer Services & Leisure of £0.073m. Customer Services is reporting an underspend of (£0.013m). This is as a result of salary underspends as several vacancies are not being replaced. Leisure is reporting an overspend of £0.086m mainly as a result of £0.095m unallocated savings in Leisure Management. A marketing plan is being developed in partnership with Stirling University to increase usage of our leisure facilities

Service	Annual Budget 2016/17	Projected Over/(under spend) at 31st March 2017 Q2	Previous reported over/(under) spend Q1	Movement
Development & Environment Services	£10.998m	(£0.244m)	£0.069m	(£0.313m)

D&E is reporting a net underspend of (£0.244m) resulting in a movement of (£0.313m) since last quarter. This is explained as follows:

Roads & Transportation is reporting a net underspend of (£0.205m). The underspend is made from staff savings, revenue expenditure within Street Lighting Maintenance and other miscellaneous savings.

Environmental Services is reporting a net underspend of (£0.007m) and operating within budget.

Regulatory Services is reporting an underspend of (£0.025m) mainly from staffing.

Development Services is operating within budget and is reporting a net underspend of (£0.008m).

Service	Annual Budget 2016/17	Projected Over/(under spend) at 31st March 2017 Q2	Previous reported over/(under) spend Q1	Movement
Social Services	£27.743m	£2.163m	£3.953m	£1.790m £0.210m net

A £2m reserve for Social Services was approved at Council on 13 October and this

is now included in the Annual Budget of £27.744m.

Social Services is forecasting an overspend of £2.163m. This is a net increase of £0.210m compared to the last report.

The majority of this increase relates 13 Adult Residential & Nursing placements commissioned since June.

The full detail of the Social Services overspend is provided in the Finance Report.

Service	Annual Budget 2016/17	Projected Over/(under spend) at 31st March 2017 Q2	Previous reported over/(under) spend Q1	Movement
Education	£36.783m	(£0.199m)	(£0.225m)	£0.026m

The Service is forecasting an underspend of (£199k), which is £26k less than previously forecast.

The Service has been able to confirm Learning Assistant FTE from August 16, and this has resulted in a movement of (£37k) from the June Outturn.

Early Years has increased by £60k due to updated payroll information.

Secondary Non Devolved is now showing an increase of £37k from the last forecast due to delayed inability to make budget savings around the HSLO posts – 2 VR posts were rejected.

Within Primary Non Devolved, various payroll factors have resulted in a decrease of (£25k) within the Primary PE Team, however there has been an increase in specific school-related purchases of £40k (Clackmannan PS Furniture and St Serf's Promethean Board).

The main area of underspend continues to be within supply cover, and this is expected to continue due to recruitment difficulties.

Service	Annual Budget 2016/17	Projected Over/(underspend) at 31st March 2017 Q2	Previous reported over/(under) spend Q1	Movement
Housing	£2.710m	(£0.870m)	(£0.913m)	£0.043m

The service is forecasting an underspend of £870k. This is £43k less than previously forecast. This is in line with the final outcome for last financial year where an underspend of £987k was recorded.

The main reason for the underspend is in the Rent Allowances of £300k and Rent

Rebates of £472k. The expenditure and income in both of these cost centre has been forecast based on the current levels of expenditure which is significantly lower than budget. This underspend trend is being reviewed with any potential amendment to budget being addressed as part of 2017/18 budget process.

An underspend of £233k is forecast within staffing as the Service continues to examine all vacancies in line with the ongoing restructure in conjunction with Housing Revenue Account. The service continues to monitor all vacancies as they arise.

Additional income of £34k in Billing & Assessment is forecast in line with income to date and last year's actuals.

Service	Annual Budget 2016/17	Projected Over/(under spend) at 31st March 2017 Q2	Previous reported over/(under) spend Q1	Movement
Executive Team	£0.432m	£0	£0	£0

The Service is projecting spend in line with budget.

Service	Annual Budget 2016/17	Projected Over/(under spend) at 31st March 2017 Q2	Previous reported over/(under) spend Q1	Movement
Corporate Adjustments	(£0.229m)	£0.018m	£0	£0.018m

There is an overspend in the Corporate Budget of £0.18m compared to the nil variance reported in the previous report.

This is partly as a result of MCB039 'Review of Working Week, Rle Flexibility and Other T&C's' saving showing an overspend of £0.422m due to delays in implementation.

This is offset by an expected underspend on the Universal Credit budget of (£0.400m) due to delays in full implementation of the scheme by the DWP.

The Change Fund forecast has moved from the previous quarter of £0.015m to £0.009m as this relates to the cost of an Accountant in Social Services who has left. No further costs are expected for 2016/17.

Service	Annual Budget 2016/17	Projected Over/(under spend) at 31st March 2017 Q2	Previous reported over/(under) spend Q1	Movement
Non Distributed Costs	£1.215m	£0	£0	£0

The Service is projecting spend in line with budget.

Service	Annual Budget 2016/17	Projected Over/(under spend) at 31 st March 2017 Q2	Previous reported over/(under) spend Q1	Movement
Total	£107,980m	£0.144m	£2.595m	(£2.451m)

4.5 Appendix A also highlights a number of non-service expenditure and income areas of the Council budget (not detailed in Table 1).

4.6 The 2016/17 budget incorporated approved savings of £7.501m. 70.3% are forecast to be achieved in the year. Table 2 below sets out the position for each council service portfolio.

Table 2: Budgeted 2016/17 savings progress

Department	Savings full year 16/17 (£000)	Draft full Year Saving (£000)	(Under)/ Over Achievement (£000)	Comments
Resources & Governance	1,532	1,280	252	Compensatory cash savings of £425k have been identified allowing full level of budgeted savings to be achieved.
Strategy and Customer	839	708	(131)	Compensatory savings of £150k have been identified, however, £105k of these would require Council approval before they could be applied to the outturn.
Development & Environment	1,146	1,118	(28)	A number of small savings are deemed not to be achievable within the year.
Social Services	2,005	900	(1,105)	A number of reviews are yet to be commenced and concluded.
Education	611	439	(172)	A number of small savings are deemed not to be achievable within the year. £85k compensatory savings have been identified.
Housing	417	420	3	All savings have been achieved.
Corporate	951	408	(543)	Underachievement relates to review of working week which is expected to be realised in 2017/18.
Total	7,501	5,273	(2,228)	

4.7 Of the £7.501m savings approved by Council, Services are forecasting £2.2m of these to be unachievable. However, £555k compensatory savings that do not require a policy decision have been identified as follows: £425k Resources Governance, £85k Education and £45k Strategy & Customer Services. This reduces the forecasted unachievable savings to £1.673m. Further detail on

the unachievable savings for each service is given in appendix E - Corporate Savings Position (4 October 2016).

5.0 Housing Revenue Account

- 5.1 Appendix B to this paper sets out the summary budget for the Housing Revenue Account for this year in accordance with its Business Plan. It is forecast that the Service will achieve a surplus in the year of £5.514m which is £596k greater than budgeted. This is an increase of £157k from that previously forecast.
- 5.2 Repairs and Maintenance are forecasting an underspend of £451k, the main reason for this is an underspend of £283k for the Central Support Allocation due to a revision of the charge allocation basis. An underspend is also forecast in staffing with vacancies now being filled in line with the revised structure. Supervision & Management is forecasting an underspend of £337k, this £90k more than previously as more information becomes available. There is an underspend of £148k forecast in staffing costs, as vacancies are now being filled in line with the revised structure. This will continue during the year with the forecast being updated as new staff are appointed. Smaller underspends on all other areas within Supervision & Management also contribute to the underspend.
- 5.3 The forecast of expenditure on Private Contractors and Voids is now £78k less than budget as the Service continues to examine all work that is placed with external firms.
- 5.4 There has been a spike in void numbers, resulting in a potential overspend on void rent loss of £197k if numbers continue at the current level. The budget had been significantly reduced reflecting last year's performance. There is also a projected shortfall in Rental Income of £56k due to a higher than estimated number of house sales

6.0 Capital

6.1 General Services

- 6.2 Appendix C to this paper details the General Services capital programme for the quarter ended 31st August 2016 where individual projects are listed within the various asset management plans.
- 6.3 Overall, the General Services capital programme is expected to record an underspend of £3.007m against the £10.925m gross budget. Of this underspend £2.009m is expected to be carried forward to 2017/18 due to revised timing of project expenditure. Projected underspend has reduced by £330k due to the removal of the budget for Greenside Cemetery as per Council decision in August. Overall this is a movement of £0.123m from the previous reported underspend projected as at June 2016 which is mainly due to procurement issues with no responses to a tender within Property Asset Management.
- 6.4 A summary of the projected outturn position and movement for each of the Asset plans is shown in the table below.

Table 3 General Services Capital Budget Variances

Asset Plan	Budget (£000)	Projected to 31 March 2017 (£000)	Over / (under) Spend (£000)	Comments
Community Investment Strategy	5,626	3,699	(1,927)	Land in Dollar to settle before development can commence £0.3m, Ongoing review of school estate and early years strategy £1.4m
Property	1,040	50	(990)	Childcare Residential Unit – Concept design to identify potential sites has been completed. Ongoing further assessments required.
Roads	2,703	2,703	0	Spend is projected to be in line with budget.
Lands	30	30	0	Spend is projected to be in line with budget.
Fleet	726	726	0	Spend is projected to be in line with budget but will depend on the outcome of the fleet review.
IT	800	710	(90)	Social Services Integrated System being reviewed.
Total Capital Programme	10,925	7,918	(3,007)	

Housing Revenue Account

- 6.5 Appendix D to this paper details the HRA capital programme for the current year where individual projects are listed within the various asset management plans.
- 6.6 The current net HRA Capital Budget is £11.754m. The expenditure forecast is £6.999m showing a projected underspend of £4.755m, £2.560m of which relates to additional income from house sales and £0.336m project savings. It is also anticipated that £1.859m will be required to be carried forward to next year. Of this carry forward, £1m relates to Roof and Render where significant delays are forecast where the work involves private owners and landlords, £0.828m relates to the new build at The Orchard, Tullibody, where a final decision regarding this site has still to be confirmed and there is also a carry forward of £0.031m required for the retention at Fairfield.
- 6.7 The significant projects that contribute to the savings underspend of £2.896m are detailed in Table 4 below and comments are also recorded in Appendix D:

Table 4 HRA Capital Budget Variances

Project	Variance (£000)	Comments
Structural Works	(80)	Less expenditure on Asbestos as programme moves away from Kitchens & Bathrooms
Fairfield School New Build	(122)	Project now handed over to Housing with less costs than expected.
Tillicoultry Community Centre	(134)	Project now handed over to Housing with less costs than expected.
Income from Sale of Council Property	(2,560)	There are more sales than predicted as the deadline for applying has now passed.

7.0 Budget Amendment

7.1 The committee is asked to endorse a reallocation of funding of £60k for a new project to upgrade security arrangements at Kelliebank. The project will provide more cost effective security arrangements and allow Voluntary Severance savings to be realised. The majority of the costs will be capital and are proposed to be met from within existing underspends within the approved GF capital programme. Any revenue costs are expected to be minimal and therefore met within existing budget.

8.0 Conclusions

8.1 General Services revenue spend is anticipated to record an overspend of £0.144m.

8.2 Of the £7.501m approved savings, £5.273m is expected to be achieved in the year.

8.3 The Housing Revenue Account is anticipating an underspend of £596k.

8.4 The current review of the capital programme indicates a projected underspend in the year (including carry forwards) of £3.007m on General Services Capital. Detail on each project is shown in appendix C.

8.5 The HRA Capital Programme indicates an underspend of £4.755m, including additional income from house sales £2.560m and in year savings of £0.336m. A carry forward of £1.859 is also proposed.

8.6 The committee is asked to endorse an allocation of £60k within the existing GF capital budget to upgrade security arrangements within Kelliebank.

9.0 Sustainability Implications

9.1 None

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

10.4 *Staffing*

10.5 None

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)

The area has a positive image and attracts people and businesses

Our communities are more cohesive and inclusive

People are better skilled, trained and ready for learning and employment

Our communities are safer

Vulnerable people and families are supported

Substance misuse and its effects are reduced

Health is improving and health inequalities are reducing

The environment is protected and enhanced for all

The Council is effective, efficient and recognised for excellence

(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 A Council summary of expenditure

Appendix B HRA Revenues

Appendix C General Services Capital

Appendix D HRA Capital

Appendix E Corporate Savings Position

16.0 Background Papers


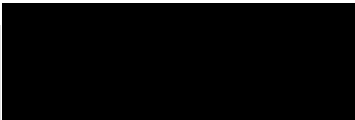
16.1 Have you used other documents to compile your report? (All documents must be kept available by the author for public inspection for four years from the date of meeting at which the report is considered)

Yes (please list the documents below) No

Author(s)

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Approved by

NAME	DESIGNATION	SIGNATURE
Stephen Coulter	Head of Resources & Governance	
Nikki Bridle	Depute Chief Executive	

Council Summary

	Appendix A		
	Annual Budget 2016/17	Forecast to March 17	Variance Budget v Outturn
Strategy & Customer Services	5,688	5,693	5
Resources & Governance	22,640	21,911	(729)
	<hr/>	<hr/>	<hr/>
	28,328	27,604	(724)
less Allocated to Non General Fund	(1,305)	(1,305)	0
	<hr/>	<hr/>	<hr/>
	27,023	26,299	(724)
Executive Team	432	432	0
Development & Environmental	10,998	10,754	(244)
Education	36,783	36,584	(199)
Housing & Community Safety	2,710	1,840	(870)
Social Services	27,743	29,906	2,163
Corporate	(229)	(211)	18
Misc Services - Non Distributed Costs	1,215	1,215	0
Service Expenditure	<hr/>	<hr/>	<hr/>
	106,675	106,819	144
Add Requisitions from Joint Boards			
Central Scotland Valuation	321	321	0
	<hr/>	<hr/>	<hr/>
	106,996	107,140	144
Add / (Deduct)			
Interest on Revenue Balances	(52)	(52)	0
Loan Charges	9,401	9,401	0
Contribution to Bad Debt Provision	200	200	0
	<hr/>	<hr/>	<hr/>
	116,545	116,689	144
Sources of Funding			
General Revenue Funding/Non-Domestic Rates	(90,454)	(90,454)	0
Council Tax	(18,758)	(18,758)	0
Council Tax Reduction Scheme	(3,520)	(3,520)	0
Contribution from Reserves	(1,523)	(1,523)	0
Application of unapplied Capital receipt	0	0	0
Contribution from Earmarked Reserves	0	0	0
Contribution from Uncommitted Reserves	(2,290)	(2,290)	0
	<hr/>	<hr/>	<hr/>
	(116,545)	(116,545)	0
Projected (Surplus) / Shortfall	<hr/>	<hr/>	<hr/>
	0	144	144
	<hr/>	<hr/>	<hr/>

HRA Budget v Forecast
As at August 2016

APPENDIX B

The Service has the ambition to become one of Scotland's leading providers of local authority housing. To help achieve this Vanguard consultants have been engaged as part of the housing business management system improvement project to work with staff to redesign work. The aim is to transform the service by involving people in the organisation in the redesign of the process.

As a result of this the restructuring of the roles and responsibilities of the staff members is progressing during this year.

	Budget 16-17 £'000	Forecast 16-17 £'000	Variance 16-17 £'000
Housing Revenue Account	-4,918	-5,514	-596
Private Contractors	295	223	-72
Void Houses	42	36	-6
General Maintenance - Income in respect of rechargeable repairs help offset costs.	-13	-14	-1
Property Factors -Income now generated charging for common repairs	-25	-24	1
Gas Contract	11	11	0
Property Contracts - Reduction in Central Support allocation and vacant posts awaiting filling	5,464	5,013	-451
Service Manager -Reduced costs for Central Support from that included in original budget	1,392	1,284	-108

Tenancy & Estate Management - Restructuring has identified need for extra staff in this area	810	986	176
Housing Business Management - Vacant post has resulted in staffing saving. Post holder left during the year.	307	229	-78
Housing Options - Vacant post identified as resource for restructuring	474	287	-187
HRA General Staff - Vacant post identified as resource for restructuring	179	143	-36
Housing Investment Team - Current staff vacancies that are being reviewed as part of restructure. Will be taken up by increase in number of Grade 6 Housing Officers.	353	274	-79
Community Engagement - Lower cost anticipated on Tenants Survey	49	21	-28
Housing Capital -	3,130	3,130	0
Tenancy Overheads - Now predicting an overspend on Void Rent Loss of £197k as levels of Voids have increased.	1,102	1,306	204
Rents - Increased prediction in the number of house sales results in shortfall of income	-18,488	-18,419	69
	<u>-4,918</u>	<u>-5,514</u>	<u>-596</u>

	(A)	Community Investment Strategy :			Amended Budget 16/17 £	Expenditure as at 31.8.16 £	Income as at 31.8.16 £	Net Expenditure as at 31.8.16 £	Projection of estimated total capital spend to 31.3.17 £	(Under) / Over spend as at 31.3.17 £	June Projected Out-turn £	Movement from June out-turn £	Notes	Saving in 16/17 £	C/fwd to future years £	(Under) / Over spend as at 31.3.17 £
Project cod																
Alloa Cluster																
10000	A1	Schools ICT Replacement	Alloa Academy	I.T.	46,000	2,494	0	2,494	46,000	0	46,000	0	Completion by end of October			0
10010	A11	Kilncraigs	Alloa	Property	16,230	0	0	0	16,230	0	16,230	0	Final invoices due. Project completed			0
10006	A3	Park Primary School	Alloa	Property	270,980	3,190	0	3,190	173,000	(97,980)	173,000	0	Lighting programmed into 17/18 due to ongoing other works in 16/17.		(97,980)	(97,980)
10005	A6	Park, Play Area & Open Space Improvements	Alloa	Land	50,000	9,195	0	9,195	50,000	0	50,000	0	On target for completion in 2016/17			0
10116	A7	3-12 School Development	Alloa	Property	24,000	1,132	0	1,132	1,150	(22,850)	24,000	(22,850)	Park Primary Fire Alarms programmed for 2017/18 due to ongoing other works in 16/17.		(22,850)	(22,850)
10008	A9	Heritage Improvements	Alloa	Land/Property	40,200	12,359	0	12,359	40,200	0	40,200	0	Greenside Cemetery Project on hold - As per Council decision in August budget of £330K removed.			0
10133	A46	ALLOA SECONDARY SCHOOL SUPPORT	Alloa	Property	103,000	0	0	0	103,000	0	103,000	0	Completion of project by end of August			0
10021	A48	Sunnyside Primary School	Alloa	Property	27,000	0	0	0	27,000	0	27,000	0	Fire Alarms in 16/17			0
10136	A51	Regeneration Speirs Centre	Alloa	Property	88,760	10,703	0	10,703	88,760	0	58,760	30,000	£30K Budget transferred from underspends in 3-12 school development to Speirs as authorised by Head of Service (per Council Financial Regulations).			0
10137	A53	Alloa Town Hall	Alloa	Property	55,440	0	0	0	55,440	0	55,440	0				0
10005.	A54	Bowmar Area Enhancements	Alloa	Property	23,270	79,852	0	79,852	23,270	0	23,270	0	Final invoices due. Project completed. £100K grant funded.			0
10138	A55	Kelliebank	Alloa	Property	0	(1,062)	0	(1,062)	0	0	0	0	Final invoices due. Project completed			0
10144	A56	Redwell Primary School	Alloa	Property	0	(63,569)	0	(63,569)	0	0	0	0	Final invoices due. Project completed			0
TOTAL Alloa Cluster					744,880	54,294	0	54,294	624,050	(120,830)	616,900	7,150		0	(120,830)	(320,830)
Lornhill Cluster																
10011	A12	Schools ICT Replacement	Lornhill Academy	I.T.	47,000	41,679	0	41,679	47,000	0	47,000	0	Completion by end of October			0
10012	A13	Sauchie Hall Locality Hub	Sauchie	Property	81,000	0	0	0	-	(81,000)	-	-	Project on Hold pending Councillors decision	(81,000)		(81,000)
10122	A14	Deerpark Primary School Roof	Sauchie	Property	24,050	(47,262)	0	(47,262)	24,050	0	24,050	0	Final Invoice & Retention due. Project completed.			0
10127	A17	St Serfs Primary School	Tullibody	Property	202,060	2,861	0	2,861	97,060	(105,000)	97,060	0	Due to high risk asbestos, Heating project £105k is unlikely to commence in 16/17.		(105,000)	(105,000)
10017	A18	School Estate - Tullibody South Campus	Tullibody	Property	125,000	0	0	0	125,000	0	125,000	0	Spend dependant on Council decision			0
10018	A19	Village and Small Town Initiative including safer routes to communities	Tullibody	Land/Property/ Roads	391,750	15,777	0	15,777	391,750	0	391,750	0	Cost of Cambus/Tullibody cycle route of £155K is grant funded £80K from Sustran. Tender out in October for other works with works being completed November - March			0
10019	A20	Network Infrastructure Improvement	Tullibody	I.T.	0	817	0	817	0	0	0	0	Initial spend for preparatory works from project approved for 17/18.			0
10021	A22	3-12 School Development	Tullibody / Sauchie	Property	90,000	0	0	0	90,000	0	120,000	(30,000)	£30K Budget transferred from underspends in 3-12 school development to Speirs as authorised by Head of Service (per Council Financial Regulations). Due to procurement issues with no responses to a tender, works in 16/17 are less than anticipated. Estimated spend is for Classroom upgrades & Auxilliary areas only		(423,000)	(423,000)
10024	A25	Clackmannan Primary School Refurbishment/Localy Hub	Clackmannan	Property	623,000	7,288	0	7,288	200,000	(423,000)	300,000	(100,000)			(423,000)	(423,000)
TOTAL Lornhill Cluster					1,583,860	21,160	0	21,160	974,860	(609,000)	1,104,860	(130,000)		(81,000)	(528,000)	(609,000)
Hillfoots Cluster (Alva/Tillicoutry/Dollar)																
10030	A27	Village and Small Town Initiative including safer routes to communities	Tillicoutry	Land/Property/ Roads	70,000	0	0	0	-	(70,000)	-	-	Unable to resource project in 16/17. Project delayed to future years		(70,000)	(70,000)
10026	A28	Hillfoots Glen - Upgrading	Tillicoutry	Land	300,000	206,896	0	206,896	275,000	(25,000)	275,000	0	Project cost estimated to be lower than budgeted	(25,000)		(25,000)
10027	A29	Allotment Extension	Tillicoutry	Land	12,000	1,789	0	1,789	12,000	0	12,000	0	Works near completion			0
10028	A30	Flood Prevention Generator	Tillicoutry	Roads	25,000	0	0	0	20,000	(5,000)	20,000	0	Completion in 16/17	(5,000)		(5,000)
10029	A31	Street Lighting Improvements	Tillicoutry / Alva	Roads	975,000	117,259	0	117,259	975,000	0	975,000	0	Tillicoutry street Lighting in 16/17			0
10031	A32	Schools ICT Replacement	Alva Academy	I.T.	47,000	41,132	0	41,132	47,000	0	47,000	0	Completion by end of October			0
10032	A33	Alva Community Campus/Localy Hub/ Primary school	Alva	Property	240,000	3,713	0	3,713	240,000	0	240,000	0	Full spend Dependant on Councillor decision			0
10121	A38	Menstrie Primary School	Menstrie	Property	56,000	4,682	0	4,682	56,000	0	56,000	0	Completion in 16/17			0
10038	A39	New Cemetery	Dollar	Land	200,000	0	0	0	-	(200,000)	-	-	Land is currently not at the point for works to be completed. Land requires to lie for 6 months before works can commence. Delay due to preparation of land by developers. No expenditure anticipated in 2016/17.		(200,000)	(200,000)
10039	A40	Village and Small Town Initiative including Playing field development & Temporary Changing facilities	Dollar	Land/Property/ Roads	125,000	0	0	0	25,000	(100,000)	25,000	0	Land to settle before development can commence.		(100,000)	(100,000)
10114	A41	3-12 School Development	Hillfoots	Property	64,000	43,035	0	43,035	64,000	0	64,000	0	Completion in 16/17			0
10119	A47	Strathdevon Primary	Dollar	Property	770	770	0	770	770	0	770	0	Completion in 16/17			0
10135	A52	Demolition of Alva Pool	Alva	Property	94,360	89,917	0	89,917	94,360	0	94,360	0	Completion in 16/17			0
TOTAL Hillfoots Cluster (Alva/Tillicoutry/Dollar)					2,209,130	509,193	0	509,193	1,809,130	(400,000)	1,809,130	0		(30,000)	(370,000)	(400,000)
All Clackmannanshire Areas - not seperated into a Cluster																
10041	A42	Schools ICT Replacement - All primaries	All Clackmannanshire	I.T.	100,000	9,657	0	9,657	100,000	0	100,000	0	Full programme being reviewed to re-align to other agreed capital works.			0
10042	A43	Community Investment Grants	All Clackmannanshire	Corporate	100,000	15,809	0	15,809	50,000	(50,000)	50,000	0	Based on current uptake of grants underspend projected	(50,000)		(50,000)
10043	A44	2yr Old School Development	All Clackmannanshire	Property	540,550	1,851	0	1,851	100,000	(440,550)	100,000	0	Pending council decisions, further review of early year strategy and clarification from Education. Budget will be agreed per project.	(440,550)		(440,550)
10044	A45	3yr Old School Development	All Clackmannanshire	Property	307,000	24,695	0	24,695	0	(307,000)	0	0		(307,000)		(307,000)
	A50	Free School Meal Equipment	All Clackmannanshire	Property	40,860	0	0	0	40,860	0	40,860	0	Works to be completed in 16/17 -awaiting Building warrant			0
TOTAL All Clackmannanshire Areas - not seperated into a Cluster					1,088,410	52,012	0	52,012	290,860	(797,550)	290,860	0		(797,550)	0	(797,550)
Total (A) Total Community Investment Strategy					5,626,280	636,660	0	636,660	3,698,900	(1,927,380)	3,821,750	(122,850)		(908,550)	(1,018,830)	(1,927,380)

(B) Property Asset Management Strategy :														
10045	B1	Statutory Compliance DDA Schools	All Clackmannanshire	Property	20,000	2,563	0	2,563	20,000	-	20,000	0	Projected as fully spent in 16/17	0
10046	B2	Compliance - Asbestos Removal (Schools)	All Clackmannanshire	Property	20,000	0	0	0	20,000	-	20,000	0	Projected as fully spent in 16/17	0
10047	B3	Childcare Residential Unit	tbc	Property	1,000,000	0	0	0	10,000	(990,000)	10,000	0	Strategic Design brief agreed with Social Services. Concept design to identify potential sites completed. Using a site assessment matrix a quantitative assessment is now being undertaken to narrow down the number of potential sites identified. Qualitative assessment will then be undertaken by Social Services. Spend will therefore not be in 16/17	(990,000)
Total (B) Total Property Asset Management Strategy :					1,040,000	2,563	0	2,563	50,000	(990,000)	50,000	-		0
(C) Roads Asset Management Strategy :														
10048	C1	- A907 Braehead	Alloa	Roads	50,000	10,000	0	10,000	50,000	-	50,000	0	Works commenced. Completion by end of August	0
10049	C2	- Flood Prevention	All Clackmannanshire	Roads	104,000	5,441	0	5,441	104,000	-	104,000	0	Works Programmed for 16/17. Contribution to be paid towards larger drainage project with Scottish Water in Jan/Feb	0
10050	C3	- Cycle Routes	All Clackmannanshire	Roads	65,000	100,685	0	100,685	65,000	-	65,000	0	Works carried forward from 15/16 to be completed in 16/17.	0
10051	C4	- Carriageways	All Clackmannanshire	Roads	1,459,000	728,192	0	728,192	1,459,000	-	1,459,000	0		0
10052	C5	- Footways	All Clackmannanshire	Roads	100,000	99,014	0	99,014	100,000	-	100,000	0		0
10053	C6	- Surface Treatment	All Clackmannanshire	Roads	100,000	100,000	0	100,000	100,000	-	100,000	0		0
10054	C7	- Bridge Improvements	All Clackmannanshire	Roads	96,000	0	0	0	96,000	-	96,000	0		0
10055	C8	- Road Safety	All Clackmannanshire	Roads	264,710	272,745	(77,098)	195,647	264,710	-	264,710	0		0
10056	C9	- Lighting Replacement	All Clackmannanshire	Roads	265,000	3,569	0	3,569	265,000	-	265,000	0		0
10057	C10	Road & Footpath Improvements	All Clackmannanshire	Roads	154,000	59,731	0	59,731	154,000	-	154,000	0		0
10058	C11	Road Safety (Claremont/Kellie Place)	Alloa	Roads	45,000	2,486	0	2,486	45,000	-	45,000	0	Works commenced. Completion by end of October	0
10060	C13	Street Lighting LED Programme	tbc	Roads	0	57,523	0	57,523	-	-	-	0		0
Total (C) Total Roads Asset Management Strategy :					2,702,710	1,439,385	(77,098)	1,362,287	2,702,710	-	2,702,710	-		0
(D) Lands Asset Management Strategy :														
10061	D1	SWF/Wheeled Bins	Various	Lands	30,000	26,595	0	26,595	30,000	-	30,000	0	Fully committed in 16/17	0
Total (D) Total Lands Asset Management Strategy :					30,000	26,595	0	26,595	30,000	-	30,000	-		0
(E) Fleet Asset Management Strategy :														
10145	E2	Electric Vehicles	N/A	Fleet	0	0	(950)	(950)	0	-	0	0	Fully Grant Funded	0
10062	E1	Vehicle Replacement	N/A	Fleet	726,000	123,226	(26,243)	96,984	726,000	-	726,000	0	Dependant on the outcome of the fleet review & replacement plan with Alternative procurement models - Lease v Purchase.	0
Total (E) Total Fleet Asset Management Strategy :					726,000	123,226	(27,193)	96,034	726,000	-	726,000	-		0
(F) IT Asset Management Strategy :														
10064	F1	IT Infrastructure	tbc	I.T.	160,000	20,673	0	20,673	160,000	-	160,000	0	Programme on target for completion in 2016/17	0
10065	F2	Telecare	tbc	I.T.	75,000	3	0	3	75,000	0	75,000	0		0
10066	F3	Social Services Integrated System	N/A	I.T.	85,000	0	0	0	0	(85,000)	0	0	Project on Hold pending Management decision	(85,000)
10067	F4	Digital Transformation	N/A	I.T.	135,000	0	0	0	135,000	-	135,000	0	Spend anticipated in Q4. Currently scoping for new Roads & Leisure systems, with works expected to commence in October after procurement	0
10068	F5	e-Building Standards	N/A	I.T.	20,000	1,935	0	1,935	15,000	(5,000)	15,000	0	Project costs less than originally estimated	(5,000)
10069	F6	Managed Wi-fi	N/A	I.T.	140,000	139,858	0	139,858	140,000	-	140,000	0	Programme on target for completion in 2016/17	0
10070	F7	Financial Management System Replacement	N/A	I.T.	185,000	30,891	0	30,891	185,000	-	185,000	0		0
Total (F) Total IT Asset Management Strategy :					800,000	193,360	0	193,360	710,000	(90,000)	525,000	-		(90,000)
TOTAL CAPITAL PROGRAMME					10,924,990	2,421,789	(104,291)	2,317,499	7,917,610	(3,007,380)	7,855,460	(122,850)		(998,550)

Grant (4,435,000)
3,482,610

Housing Capital Programme 2016-17 Period to March 2017	16-17 Net Budget	Gross Expenditure to 31/08/16	Income to 31/08/16	Net Expenditure to 31/08/16	Forecast as at 31/03/16	Budget to Forecast Variance	Comment	C/F to 2017-18
SCOTTISH HOUSING QUALITY STANDARD								
TACKLING SERIOUS DISREPAIR								
PRIMARY BUILDING ELEMENTS								
Structural Works								
Asbestos Testing for Council Houses 2013-17	25,000	5,979		5,979	20,000	(5,000)	Less work now being carried out as Capital Programme moves away from Kitchens & Bathrooms	
Asbestos Removal Works for Council Houses 2013-17	125,000	14,938		14,938	50,000	(75,000)		
Structural Works	150,000	20,917	0	20,917	70,000	(80,000)		
SECONDARY BUILDING ELEMENTS								
Damp/Rot								
2013-17 Damp & Rot Works	100,000	24,098		24,098	100,000	0		
Damp/Rot	100,000	24,098	0	24,098	100,000	0		
Roofs / Rainwater / External Walls								
2014-17 Roof & Render Upgrading Works	2,527,000	319,678		319,678	1,527,000	(1,000,000)	Programme involves liaison with Private Owners	1,000,000
Roofs / Rainwater / External Walls	2,527,000	319,678	0	319,678	1,527,000	(1,000,000)		
Doors								
External Door Replacement 2014-18	10,000	0		0	10,000	0		
Window & Doors	10,000	0	0	0	10,000	0		
Windows								
Window Replacement 2014-18 Sidey	1,011,400	350,869		350,869	1,011,400	0		
Window Replacement 2014-18 PCU	807,600	116,642		116,642	807,600	0		
Windows	1,819,000	467,511	0	467,511	1,819,000	0		
Secondary Building Elements	4,456,000	811,287	0	811,287	3,456,000	(1,000,000)		
ENERGY EFFICIENCY								
Full/Efficient Central Heating								
2013/16 Central Heating Replacement	1,854,000	800,218		800,218	1,854,000	0		
Bowmar Community Energy Savings Programme (CESP)	183,000	0		0	183,000	0		
Home Energy Efficiency Programme Area Based 2015-16 (HEEPS)	355,000	225,842		225,842	355,000	0		
Energy Efficiency Works	250,000	0		0	250,000	0		
Full/Efficient Central Heating	2,642,000	1,026,060	0	1,026,060	2,642,000	0		
	2,642,000	1,026,060	0	1,026,060	2,642,000	0		
MODERN FACILITIES & SERVICES								
Kitchen Renewal								

Kitchen Replacement 2014-18	263,000	0	0	0	263,000	0	
Kitchen Renewal	263,000	0	0	0	263,000	0	
Bathrooms							
2013-16 Bathroom Replacements PCU Team	50,000	0	0	0	50,000	0	
Bathrooms	50,000	0	0	0	50,000	0	
	313,000	0	0	0	313,000	0	
HEALTHY, SAFE & SECURE							
Safe Electrical Systems / CO Detectors							
Safe Electrical Rewire 2013-17	300,000	142,385	0	142,385	300,000	0	
Safe Electrical Systems	300,000	142,385	0	142,385	300,000	0	
Communal Areas (Environmentals)							
2011-15 Rep/Up Door Entry Systems	205,000	47,544	0	47,544	205,000	0	
External Works : Fencing, Gates, Paths	125,000			0	125,000	0	
Door Entry Upgrade Term Contract 2016-20							
Communal Areas (Environmentals)	330,000	47,544	0	47,544	330,000	0	
	630,000	189,929	0	189,929	630,000	0	
NON-SHS ELEMENTS							
PARTICULAR NEEDS HOUSING (CITC)							
Conversions & Upgradings							
Conversions & Upgradings	50,000		0	0	50,000	0	
Conversions & Upgradings	50,000	0	0	0	50,000	0	
Disabled Adaptations							
Aids & Adaptations 2013-17	50,000			0	50,000	0	
Disabled Adaptations	50,000	0	0	0	50,000	0	
Demolitions							
Demolitions - The Orchard	2,000	410	0	410	2,000	0	
Demolitions	2,000	410	0	410	2,000	0	
Environmental Improvements							
HRA Roads & Footpaths Improvements	112,000			0	112,000	0	
MCB Tenant Community Improvement Fund	268,000	1,682	0	1,682	268,000	0	
Fencing Replacement Contract 2015-19	0						
Environmental Improvements	380,000	1,682	0	1,682	380,000	0	
	482,000	2,092	0	2,092	482,000	0	
Council New Build Housing (Transforming Communities)							
Hallpark New Build	35,000	0		0	35,000	0	
New Build - Fairfield School	516,000	295,939		295,939	363,000	(153,000)	Project now completed excluding retention
New Build - Tilly Community Centre Phase 1a	119,000	147,177		147,177	178,000	59,000	Project now completed
New Build - Tilly Community Centre Phase 1b/OTSP Refurbishment	193,000	0		0	0	(193,000)	Phase 1b sold to Kingdom HA
New Build - Tilly Community Centre Phase 2	20,000	0		0	20,000	0	Land assembly to be completed

The Orchard	828,000	0	0	0	(828,000)	Expenditure on hold pending final decision	828,000
Off The Shelf Purchase	1,300,000	214,968		214,968	1,300,000	0	
Off The Shelf Refurbishment	230,000	139,819	0	139,819	230,000	0	
Council New Build Housing (Transforming Communities)	3,241,000	797,903	0	797,903	2,126,000	(1,115,000)	
	3,241,000	797,903	0	797,903	2,126,000	(1,115,000)	
Other Costs / HBMS							
Computer Equipment - New (HBMS)	60,000	0	0	0	60,000	0	
Construction Design Management	20,000			0	20,000	0	
Other Costs / HBMS	80,000	0	0	0	80,000	0	
	80,000	0	0	0	80,000	0	
TOTAL CAPITAL EXPENDITURE	11,994,000	2,848,188	0	2,848,188	9,799,000	(2,195,000)	
Sale of Council Property							
Sale of Council Houses	(240,000)	740	(578,050)	(577,310)	(2,800,000)	(2,560,000)	Last year of SOCH scheme.
Sale of Council Property	(240,000)	740	(578,050)	(577,310)	(2,800,000)	(2,560,000)	
NET EXPENDITURE	11,754,000	2,848,928	(578,050)	2,270,878	6,999,000	(4,755,000)	1,859,000

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Appendix E

Corporate Savings Position

4 October 2016

1.0 Introduction

This document outlines the corporate position in achieving savings approved by Council in February 2016. The revised, approved savings total for 2016/17 is £7,501,258.

All 2016/17 budgets reflect the approved savings.

Section 2: Summarises the key points arising from this position statement.

Section 3: Summarises the 2016/17 and 2017/18 savings forecast by service (achievable and unachievable).

Section 4: Details the individual service savings which are forecast not to be achieved either partially or in full during 2016/17 (Business case references provided).

Section 5: Provides details of potential compensatory savings in 2016/17 and 2017/18 impact where appropriate.

Section 6: Details the individual service savings which are forecast not to be achieved either partially or in full during 2017/18 (Business case references provided).

2.0 Summary of key points from progress report on implementing agreed savings

- The total forecast savings for 2016/17 currently stands at £5,273,501. This is £216,489 less than forecasted at 19 August 2016.
- When compared with the approved 2016/17 Budget, this means £2.2 million of unachievable savings are currently being forecast ('worst case scenario')
- Services have identified the potential for £660k of compensating savings in 2016/17
- If all of the compensating savings were delivered, the shortfall in the delivery of planned 2016/17 savings is reduced to £1.6m (Best Case scenario)
- 5/6 services are forecasting unachievable savings in 2016/17
- H&CS is forecasting all savings will be delivered in 2016/17
- Social Services is forecasting £1.1million of savings will not be delivered in 2016/17 (highest)
- Council approved £1.9 million of savings for 2017/18 in February 2016.
- Services are forecasting that £363k of these are no longer achievable in 2017/18, though £320k of potential compensatory savings identified
- As we move to Budget preparation 2017/18, £1.5 million of approved savings forecast as deliverable
- All services are forecasting unachievable savings in 2017/18
- Education is forecasting £249k of savings will not be delivered in 2017/18 (highest)

3.0 Approved Council Savings 2016/17-2017/18

All services and their Accountants have provided an updated position on implementation of 2016/17 approved savings. This is collated in Table 1 below.

Table 1. Clackmannanshire Council Savings Monitoring 2016/17

Service	Council Approved 2016/17 Savings, Feb 2016	2016/17 Revised Savings Targets, July 2016	2016/17			
			Forecast savings to 31 March 2017	Proposed Compensatory Savings	Difference between target and forecast savings. (Worst Case Scenario)	Difference between target and forecast savings with compensatory savings. (Best Case Scenario)
D&E	£1,131,464	£1,145,907	£1,118,242	£0	-£27,665	-£27,665
EDU	£644,628	£610,863	£439,335	£85,000	-£171,528	-£86,528
HCS	£454,430	£417,363	£420,038	£0	£2,675	£2,675
R&G	£2,452,721	£1,531,521	£1,279,919	£425,000	-£251,602	£173,398
SOS	£1,919,874	£2,004,939	£900,168	£0	-£1,104,771	-£1,104,771
SCS	£897,741	£839,480	£707,623	£150,000	-£131,857	£18,143
Corporate	£0	£951,185	£408,176	£0	-£543,009	-£543,009
Council Total:	£7,500,858	£7,501,258	£5,273,501	£660,000	-£2,227,757	-£1,567,757

All services and their Accountants have provided an updated position on 2017/18 approved savings. This is collated in Table 2 below.

Table 2. Clackmannanshire Council Savings Monitoring 2017/18

Service	2017/18				
	Savings Expected	Revised Expected Savings	Proposed Compensatory Savings	Difference between target and forecast savings. (Worst Case Scenario)	Difference between target and forecast savings with compensatory savings. (Best Case Scenario)
D&E	£378,009	£249,444	£0	-£128,565	-£128,565
EDU	£370,688	£121,875	£5,000	-£248,813	-£243,813
HCS	£57,495	£55,587	£0	-£1,908	-£1,908
R&G	£419,199	£377,993	£0	-£41,206	-£41,206
SOS	£292,331	£208,352	£0	-£83,979	-£83,979
SCS	£323,740	£125,142	£315,000	-£198,598	£116,402
Corporate	£46,500	£386,575	£0	£340,075	£340,075
Council Total:	£1,887,962	£1,524,968	£320,000	-£362,994	-£42,994

4.0 Forecast Unachievable Savings 2016/17 (Full/Partial)

Service	Approved Saving	2016/17 Target Saving	2016/17 Revised Expected Saving
Corporate (RAG)	Review of working week, role flexibility and other terms and conditions	£363,000	£90,750
Corporate (RAG)	(NEW) Corporate Severance	£400,000	£129,241
Development and Environment	2015/16 carry-forward savings already approved	£309,500	Reduced from £294,500 to £292,000
Development and Environment	DAE 167 013 Increase Burial Charges	£3,750	£0
Development and Environment	DAE 167 022 Review & Re-design GIS	£16,333	£0
Development and Environment	MCB SOS 24c Review of Equipment Stores – Fleet	£4,000	£0
Development and Environment	MCB SOS 02a Review of Day Care Provision and Community Supports for Older People	£16,000	£0
Education	MCB EDU 008 Redesign Sport and Youth Services	£100,000	£75,000
Education	EDU 167 001 Long Service Awards (Teachers)	£4,900	Improved from £0 to £2,000
Education	EDU 167 003 Replace head of Sauchie Nursery with single status post	£9,375	£0
Education	EDU 167 008 Stop school mail delivery service	£7,000	£0
Education	EDU 167 013 Primary PE & Sport Team Coordinator / Administrator	£14,058	£0
Education	EDU 167 016 Removal of Family Support Workers (Park Primary School)	£41,875	£19,353
Education	EDU 167 019 Review of ASN Transport	£12,638	£0

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Education	EDU 167 021 Removal of Home School Liaison / Transition Coordinator Posts	£71,563	Improved from £15,880 to £16,363
Education	EDU 167 029 Home School Liaison and Inclusion Support Worker in Lochies	£49,375	Reduced from £15,439 to £12,710
Resources and Governance	(NEW) MCB RAG 018 Delivery Model	£447,529	£401,048
Resources and Governance	MCB RAG 067 Assets Review: Cleaning Service	£80,000	£30,000
Resources and Governance	RAG 167 036 Increased Income from Registrar's Building	£5,340	£0
Resources and Governance	RAG 167 036 Budget reduction on vacating Greenfield	£101,229	£45,000
Resources and Governance	RAG 167 042 Budget reduction on vacating Limetree	£12,000	£9,000
Resources and Governance	RAG 167 057 Transfer pavilions	£23,276	£0
Resources and Governance	RAG 167 062 Relocate Centrespace	£86,600	£0
Resources and Governance	RAG 167 066 Remove unnecessary building lease costs	£32,220	£0
Resources and Governance	RAG 167 069 15 Mar Street (Museum Store)	£8,671	£0
Resources and Governance	MCB RAG 099 Reduce Cleaning Service - TVR	£100,000	£50,000
Resources and Governance	MCB SOS 003 Property Savings	£25,000	£0
Resources and Governance	MCB SCS 06b Hubs	£20,420	£0
Resources and Governance	RAG 111 003 Income and Charging Savings	£2,525	£0
Resources and Governance	SCS 032 002 ParentPay Savings	£1,840	£0
Social Services	MCB SOS 001 Review of High Value Care Packages	£214,000	£0
Social Services	MCB 002 Review of Day Care Provision	£400,000	Improved from £143,000 to £216,451
Social Services	MCB 003 Redesign of Intermediate Care	£117,000	£0
Social Services	MCB 024 Review of Social Services Equipment	£48,000	Reduced from £16,333 to

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			£14,514
Social Services	MCB 050 Review of Commissioning	£131,000	£0
Social Services	SOS 167 04a Absorb Complaints Role	£12,833	£0
Social Services	SCS 014 004 Voluntary Organisations' Savings	£51,562	£46,803
Social Services	SOS 167 04b Remove Performance and Quality Role	£14,583	£0
Social Services	SOS 167 04e Remove Corporate Parenting post	£16,916	£0
Social Services	SOS 167 032 Vacancy Management	£156,000	£0
Social Services	SOS 167 014 Reduce External Care Home Provision by 3%	£200,000	£0
Social Services	SOS 167 017 Review EDT (out of hours) service hosted by Stirling	£9,000	£0
Social Services	SOS 167 24a Reduction in third party payment to Family Support service to Falkirk Council by 15%	£3,000	£0
Social Services	SOS 167 24b Reduction in third party payment to Signpost service to FV NHS by 15%	£8,076	£0
Social Services	SOS 167 24c Reduction in third party payment to Time4Us service to FV NHS by 15%	£1,500	£0
Social Services	SOS 167 24d Reduction in third party payment to Alcohol Support Service to FN NHS by 15%	£1,242	£0
Social Services	SOS 167 034 Redesign MECS service to realise 15% efficiency	£57,000	£0
Social Services	SOS 167 039 Reduce costs of staff absence	£30,000	£0
Social Services	SOS 167 041 Review of External Commissioned Advocacy Review	£14,000	£0
Strategy and Customer Services	SCS 167 026 Reconfiguration of Customer Services	£61,296	Improved from £0 to £4,240
Strategy and Customer Services	SCS 167 029 Reduce Establishment – Strategy and Performance	£113,176	Reduced from £59,296 to £24,829

4.1 Forecast Over-recovery of Approved Savings 2016/17

Service	Approved Saving	2016/17 Target Saving	2016/17 Revised Expected Saving
Development and Environment	Redesign Sustainability Service. Reduce and stop delivery of discretionary elements.	Increased from £0 to £11,170	Increased from £16,672 to £36,929
Development and Environment	(NEW) Redesign of Roads traffic Management & Signage Service.	£22,166	£26,325
Education	Reduction in School Library Posts	£20,625	£34,455
Housing and Community Safety	(NEW) Restructure Grade 8 roles	£15,149	£17,824
Resources and Governance	PPP service reductions	£0	£160,000
Social Services	(NEW) Absorb Reviewing Officer TL Post into long-term team	£15,166	£27,499
Social Services	(NEW) Alloa Family Centre: Reconfiguration of Early Years provision to mainstream Education services.	£0	£90,841
Strategy and Customer Services	Hubs	£41,286	Increased from £48,493 to £54,024
Strategy and Customer Services	(NEW) Parentpay	£7,576	£8,384

5.0 Compensatory Savings for 2016/17 and 2017/18

5.1 Compensatory savings not requiring Council approval.

Service	Approved Saving	2016/17 Target Saving	2016/17 Revised Expected Saving	2017/18 Target Saving	2017/18 Revised Expected Saving
Resources and Governance	(A one-off cash saving) Catering underspend due to securing Scottish Government funding	£0	£425,000	£0	£0
Education	(NEW) Pay for Primary Supply Cover from Permanent Supply Budget and remove budget for Primary Supply Cover	£0	£65,000	£0	£0
Education	(NEW) Increase income budget from early learning and child care spaces available in nursery classes	£0	£20,000	£0	£5,000
Strategy and Customer Services	Customer Services Team Leader Vacancy	£0	£25,000	-	-
Strategy and Customer Services	Library Assistant Vacancy	£0	£20,000	-	-

5.2 Compensatory Savings which would require Council approval.

Service	Approved Saving	2016/17 Target Saving	2016/17 Revised Expected Saving	2017/18 Target Saving	2017/18 Revised Expected Saving
Strategy and Customer Services	Terminate contract with Clackmannanshire Health Lives (six-month, in-year saving)	£0	£44,500	£0	£133,500
Strategy and Customer Services	Terminate contract with Sauchie Active8	£0	£8,000	£0	£24,000
Strategy and Customer Services	Terminate contract with The Gate	£0	£1,750	£0	£5,250
Strategy and Customer Services	Terminate contract with Women's Aid	£0	£41,500	£0	£124,500
Strategy and Customer Services	Terminate contract with Café Society	£0	£5,000	£0	£15,000
Strategy and Customer Services	Terminate contract with Rape Crisis	£0	£3,250	£0	£9,750
Strategy and Customer Services	Terminate contract with Artists in Residence	£0	£1,000	£0	£3,000

All contract terminations have been costed based on Council approval and three-month notice given to organisations by 30th September 2016. Financial savings reflect January to March 2017 for financial year 2016/17 and April to December 2017 for financial year 2017/18.

6.0 Forecast Unachievable Savings 2017/18 (Full/Partial)

Service	Approved Saving	2017/18 Target Saving	2017/18 Revised Expected Saving
Development and Environment	Roads and Transportation Future Delivery Model	£200,000	Reduced from £100,000 to £91,000
Development and Environment	Review and redesign of GIS posts across the Council.	£11,666	£0
Development and Environment	(NEW) Redesign of Roads traffic Management & Signage Service.	£15,833	£13,163
Development and Environment	Redesign Sustainability Service. Reduce and stop delivery of discretionary elements.	£33,345	Improved from £16,673 to £17,185
Education	Home to school transport move to statutory limits	£139,375	£0
Education	Replace Head of Sauchie Nursery with Single Status post	£5,625	£0
Education	Stop school mail delivery service	£5,000	£0
Education	Primary PE and Sport Team Coordinator / Administrator	£10,042	£0
Education	Removal of Family Support Workers (Park Primary School)	£25,125	£3,927
Education	Reduction of staffing within the central team	£16,500	£0
Education	Review of ASN transport	£7,583	£0
Education	Remove Home School Liaison Transition Coordinator Posts	£42,938	Improved from £15,880 to £16,363
Education	Home School Liaison and Inclusion Support Worker in Lochies	£29,625	Improved from £9,263 to £12,710
Housing and Community	(NEW) Restructure Grade 8 roles	£10,820	£8,912

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Safety			
Resources and Governance	(NEW) Resources and Governance Delivery Model	£181,288	£134,492
Social Services	Redesign of Intermediate and Residential Care Services for Older People	£164,000	£0
Social Services	Review of Social Services Equipment	£28,000	Improved from £11,667 to £14,514
Social Services	Implementation of Multi-Systemic Therapy	£47,000	£0
Social Services	Absorb Complaints Officer Role to be absorbed into Long Term Team	£9,166	£0
Social Services	Remove from establishment Performance and Quality Officer Role	£10,416	£0
Social Services	Remove from establishment Corporate Parenting post	£12,083	£0
Strategy and Customer Services	Hubs	£146,894	Reduced from £48,493 to £36,039
Strategy and Customer Services	Reduce establishment – Customer Services	£43,783	Improved from £0 to £2,120
Strategy and Customer Services	Reduce establishment – Strategy and Performance	£80,840	Reduced from £52,000 to £34,760

6.1 Forecast Over-recovery of Approved Savings 2017/18

Where some savings initiated during 2016/17 are delayed, this means the financial return is anticipated to be achieved in later years. Where there are savings to be achieved in 2017/18 that were expected to have been achieved during 2016/17, these are listed below.

Service	Approved Saving	2017/18 Target Saving	2017/18 Revised Expected Saving
Corporate (RAG)	Review of working week, role flexibility and other terms and conditions	£0	£272,250
Corporate (RAG)	Corporate severance	£0	£67,825
Development and Environment	Redesign Sustainability Service. Reduce and stop delivery of discretionary elements.	£7,979	£19,744
Resources and Governance	Reduce Cleaning Service by 25%	£0	£5,590
Social Services	Review of Day Care Provision	£0	£46,605
Social Services	Absorb Reviewing Officer Team Leader Post	£10,833	£27,499
Social Services	Alloa Family Centre Reconfiguration	£0	£108,901