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**Report to Audit and Finance Committee**

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**Date of Meeting: 7 September 2017**

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**Subject: Council Financial Performance 2017/18 – Q1 Outturn**

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**Report by: Chief Accountant**

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**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, 2017/18.

**2.0 Recommendations**

- 2.1. The Committee is asked to note:

2.1.1 The forecasted General Fund revenue underspend for the year of (£0.371m).

2.1.2 Progress on delivering planned savings in the year.

2.1.3 The favourable forecast outturn of £0.187m on the Housing Revenue Account.

2.1.4 The underspend in General Services capital of £5.467m.

2.1.5 The forecasted underspend on HRA capital of £0.539m of which £0.448m is additional income from house and land sales.

**3.0 Background**

- 3.1. This report summarises the draft financial position of the Council for the financial year ended 31<sup>st</sup> March 2018. This report consolidates all of the detailed service financial data to provide a corporate position. The report also provides detail of individual Service positions. The forecast Outturn position reflected in this report will be reviewed and updated throughout the year 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 forecasting an underspend of (£0.371m) for the year ended 31<sup>st</sup> March 2018.

- 4.3 Although most services are reporting an underspend, this is offset by a small forecasted overspend within Social Services of £0.100m. This overspend is mostly within Fostering and Residential Schools however these are areas that can fluctuate during the year depending on demand. Committed levels of spend will continue to be maintained and updated forecasts provided during the year.
- 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 2017/18	Draft Over/(underspend) at 31 <sup>st</sup> March 2018
Resources & Governance	£5.446m	(£0.050m)
<p>Resources and Governance is projecting total spend of £5.597m resulting in net underspend of £0.050m in the year.</p> <p>Below is breakdown of projections by department:</p> <p>Accountancy is projecting a total spend of £1.329m in the year resulting in net underspend of (£0.020m). The underspend is due to a delay in filling existing vacancies.</p> <p>Governance Services are projecting total spend of £1.877m resulting in net underspend of (£0.049m). This underspend is mainly attributable to staffing vacancies</p> <p>IT is projecting total spend of £2.239m in the year resulting in net overspend of £0.019m. This overspend is due to increase in software maintenance costs.</p>		
Service	Annual Budget 2017/18	Draft Over/(underspend) at 31 <sup>st</sup> March 2018
Strategy and Customer Services	£5.446m	(£0.022m)

Strategy and Customer Services is projecting a total spend of £5.475m at the end of 2017/18, resulting in a net underspend of (£0.022m). The main areas of variance are detailed below:-

Business Support is currently showing an underspend of £(0.016m) but is forecasting that this will reduce to a £(0.10m) underspend by the year end. The forecast is mainly due to a shortfall in Corporate (Central Scotland Services Partnership) Income of £8k, an unforeseen requirement to purchase a digisystem in Adult Care of £2k, partially offset by a projected reduction in spending on Modern Apprentices of (£20k).

Members Services is currently reporting an underspend of (£0.005m) but projecting a year end forecast to breakeven.

Strategy & Performance is currently reporting an underspend of (£0.027m) and a year end forecast of (£0.020m). The forecast reflects an in-year efficiency on equipment purchase.

Customer Services (which includes Leisure) is currently showing an overspend of £0.031m at the end of quarter 1, though forecasts that this will improve to an overspend of £0.09m by year end. This is due to an anticipated shortfall in Scottish Certificate Income at year end.

Service	Annual Budget 2017/18	Draft Over/(underspend) at 31 <sup>st</sup> March 2018
Development & Environment Services	£14.291m	£0.092m

D&E is reporting total spend of £14.383m resulting in overspend of £0.092m in the year.

The projected spend for the year is explained as follows:

Development Services is projecting total spend of £0.711m resulting in an underspend of (£0.041m). This underspend is primarily due to existing vacancies and reduction in operating costs.

Environmental Services is projecting total expenditure of £6.263m resulting in an underspend of (£0.086m). This underspend is mainly due to existing vacancies which are expected to be filled later in the year.

Regulatory Services is projecting total spend of £0.959m in the year resulting in an underspend of (£0.019m). This underspend is primarily due to existing vacancies

some of which are anticipated to contribute to corporate VS savings.

Roads and Transportation is projecting total spend of £2.336m resulting in an overspend of £0.029m in the year. The overspend is caused by an underachievement of savings in relation to roads and transportation future delivery model, acceleration of street lighting improvement and a reduction in projected income as a result of contraction in roads operation.

Catering is projecting total spend of £0.916m resulting in an overspend of £0.010m in the year. The overspend is attributable to the payment of unbudgeted death in service costs and the partial unachievement of 2017/18 budget savings.

Cleaning is projecting total spend of £1.494m resulting in an overspend of £0.229m in the year. This overspend is primarily caused by the delay in implementing savings approved in 2017/18.

Soft FM is projecting total spend of £1.682m resulting in an underspend of (£0.012m) in the year. This underspend is due to miscellaneous cash savings in utilities costs

<b>Service</b>	<b>Annual Budget 2017/18</b>	<b>Draft Over/(underspend) at 31<sup>st</sup> March 2018</b>
Social Services	£14.292m	£0.100m

The budget for Social Services above relates to Services for Children and Families, Criminal Justice and Management and Strategy. The IJB budget for Health and Social Care Partnership Budget covering Adults Services is now managed separately as this outturn is the responsibility of the IJB. Financial reporting arrangements are currently being discussed to ensure elected members remain up to date with IJB forecasts.

The Service is projecting an overspend of £0.100m mainly as a result of pressures within Fostering and Residential Schools. Demand for services is volatile but management is taking active steps to control expenditure and anticipates being able to manage demand pressures and recruitment within an overspend of £0.100m.

<b>Service</b>	<b>Annual Budget 2017/18</b>	<b>Draft Over/(underspend) at 31<sup>st</sup> March 2018</b>
Education	£47.005	(£0.182m)

Education is forecasting an underspend of (£0.182m), detailed as follows:

Early Years Devolved, Primary Devolved and Secondary Devolved are forecast on budget as any under or overspends are carried forward to the next financial year for the respective establishments.

Early Years Non Devolved is forecasted to overspend by £0.384m, of which £0.255m relates to staffing and supply cover. There is a £0.033m facilities management charge for Redwell Primary and a new £0.048m Speech and Language contract. Within Out of School Care there is an income shortfall of £0.047m.

Additional Special Needs (ASN) is forecasting to overspend by £0.351m. This relates to £0.057m for ASN Devolved for prior year unachieved savings and £0.293m for ASN Non Devolved. This consists of £0.086m for Assistance to Pupils overspend and £0.206m for staffing (Primary Teachers, Learning Assistants and staffing within Support Learning).

Primary Non Devolved is forecasted to underspend by (£0.413m). This is in relation to underspends of (£0.156m) for Reduced class contact time staffing and Health & Wellbeing post. Teachers flexibility is forecasting (£0.465m) underspend mainly due to savings arising from recruitment difficulties. These underspends are offset against a £0.009m overspend against transport, £0.138m supply cover, £0.017m within training and £0.052m relating to other staffing overspends. Data on pupil and teacher numbers will be collected based on census day in the second half of September and school budgets will be revised at that point which will influence the final outturn on the teachers flexibility budget.

Secondary Non Devolved is forecasting to underspend by (£0.313m) due to underspends within supply cover (£0.357m), income shortfall (£0.009m) and (£0.007m) relating to SQA fees. This is offset against overspends of £0.012m against transport and £0.048m unachieved savings from 2016/17.

School Crossing Patrols is (£0.014m) underspent due to vacancies due to difficulties in recruitment.

Sports Development is forecasting to underspend by (£0.028m). This relates to various small underspends over multiple costs centres. Sports Primary is under budget by (£0.029m) due to vacancies within the PE Team.

Youth Services is forecasting to underspend by (£0.050m) relating to Opportunities for All income.

PPP is showing an underspend of (£0.070m). This relates to estimated deductions with the contract provider, Amey as per the agreed contract.

Service	Annual Budget 2017/18	Draft Over/(underspend) at 31 <sup>st</sup> March 2018
Housing	£7.099m	(£0.284m)

The Service budget is £7.099m. Housing & Community Service including Assets are projecting a total spend of £6.815m, resulting in an underspend of (£0.284m).

The main reasons for the overspend are as follows:-

Building costs and maintenance is forecasting to be overspent by £0.319m, largely as result of the revaluation of Council properties. The service will be submitting a demand pressure to Council to mitigate the anticipated expenditure as part of the Q2 outturn.

Previous budget and policy decisions to focus repairs on wind & water tight only has resulted in additional expenditure on catch up repairs this financial year. .

These overspends are currently being partially offset with staff savings of (£0.422m), due to managed contraction of workforce and vacancies within the Revenue Service.

As reported to Council in June and Scrutiny committee the revenues team has seen improvements in collection rates and as a result there is an increase in income (£0.074m) being recovered from pursued cases.

<b>Service</b>	<b>Annual Budget 2017/18</b>	<b>Draft Over/(underspend) at 31<sup>st</sup> March 2018</b>
Executive Team	£0.437m	£0m

The Executive Team are forecasting to come in on budget.

<b>Service</b>	<b>Annual Budget 2017/18</b>	<b>Draft Over/(underspend) at 31<sup>st</sup> March 2018</b>
Corporate Adjustments	(£1.273m)	£0m

The budget includes a number of Corporate Savings which are currently being reviewed to allow them to be allocated to services.

<b>Service</b>	<b>Annual Budget 2017/18</b>	<b>Draft Over/(underspend) at 31<sup>st</sup> March 2018</b>
Non Distributed Costs	£1.312m	£0m

Non distributed costs are currently forecast to come in on budget.

<b>Service</b>	<b>Annual Budget 2017/18</b>	<b>Projected Over/(underspend) at 31<sup>st</sup> March 2018</b>
<b>Total</b>	<b>£94.257m</b>	<b>(£0.302m)</b>

4.5 Appendix A also highlights a number of non-service expenditure and income areas of the Council budget (not detailed in Table 1). Within non-service expenditure the loans fund budget is projecting an underspend of (£0.069m), partly increasing the service underspend above and resulting in a projected net underspend of (£0.371m).

#### 4.6 2017/18 Savings Progress

The 2017/18 budget incorporated approved savings of £6.8m. £4.1m (60%) are forecast as achieved, with up to a further £2m (30%) likely to be achieved in the year. Table 2 below sets out the position for each of the savings categories.

**Table 2: Budgeted 2017/18 savings progress**

<b>Savings Category</b>	<b>Savings full year 17/18 (£000)</b>	<b>Green (£000)</b>	<b>Amber (£000)</b>	<b>Red (£000)</b>
Policy Savings	1,951	746	687	518
Management Efficiencies	2,737	2,092	625	20
Managed Contraction of Workforce	391	341	50	0
Service Redesign	463	378	85	0
Budget Savings from Year 2 Approved in 16-17	1,262	502	593	167
<b>Total</b>	<b>6,804</b>	<b>4,059</b>	<b>2,040</b>	<b>705</b>

4.7 Services have been asked to identify compensatory savings for those that will not be achieved during 2017/18. Appendices E to H provide further detail of the progress on delivering savings within each service.

#### 4.8 Financial Risks

##### 4.8.1 Revenues Service

Within the Revenues service the areas of Council Tax, Universal Credit and Housing Benefit have significant levels of expenditure that could materially affect the outturns reported. These areas will be reviewed on an ongoing

basis and further updates will be provided to update Council on any potential over or underspends in relation to these areas.

The rollout of Universal Credit (UC) from June 2017 will significantly impact upon Council Homeless Temporary accommodation income. The budget already included a demand pressure for this year, with a request for increased funds from 2018/19. The UC housing allowance is capped at the local housing allowance rate of £88.85 per week, for single persons. This falls significantly short of the £321.59 per week housing benefit (HB) eligible amount that is currently used to meet running costs.

It had been expected that after the UC full service live date that those in receipt of legacy income related benefits would remain eligible for homeless rent assistance at the applicable HB rate, until at least April 2018.

However, this has turned out not to be the case. All applicants, not currently receipt of HB are now required to make a UC application for housing cost assistance, unless they meet a few exceptions e.g. 3 children or stay in Clackmannanshire until December 2017.

Various scenarios have been modelled and one projection shows a potential reduction in income of £0.838m. This takes cognisance of the previous approved demand pressures and additional funds for management of temporary accommodation made available by the UK Government and distributed by the Scottish Government. This forecast has not been included in the above projections at this point and is given to make members aware of an emerging issue. The forecast is currently being tracked to obtain fuller information which will provide a more accurate projection.

Clackmannanshire has only been full service since the end June and this impact will continue to be monitored and reported to Council/Committee. Given the level of anticipated demand pressure is circa five times the Councils General Fund Housing Budget, an in-year request for additional funds is being prepared for submission to Council for consideration. This will be informed by the ongoing work to track the financial impact of local UC implementation.

As previously reported, UC and the changing nature of our caseload could impact further on this budget in the future. Moreover, UC could also affect the collection of Council Tax, due to claimants not applying for appropriate Council Tax Reduction assistance.

#### **4.8.2 Provisions**

At the 31<sup>st</sup> March 2017 the Council set aside sums in respect of future liabilities for Equal Pay, Insurance, PPP and a Damages Claim. An updated report in respect of ongoing PPP discussions will be brought to council in September. The table below provides a summary of the movements to date and expected year end balance.



Table 3: Provisions

Provision	Balance at 31st March 2017 (£000)	Notified Amounts to be paid in the year (£000)	Amounts expected to be utilised in the year (£000)	Anticipated Closing balance at 31st March 2018 (£000)
Equal Pay	92	28	64	0
Insurance	26	0	3	23
Legal Case - PPP	50	0	50	0
Damages Claim	150	0	150	0
<b>Total</b>	<b>318</b>	<b>28</b>	<b>267</b>	<b>23</b>

At this stage, there is no further update on these items from that reported to Council in June 2017. However, each outturn report will highlight any new/further developments.

#### 4.8.3 Contingent Liabilities

The Council reported 4 Contingent Liabilities at 31<sup>st</sup> March 2017. These are areas where the Council may have a future obligation to make a payment however, the timescale and quantification is not known. The Council reported Contingent Liabilities in respect of: Equal Pay; Insurance, a Health and Safety Case and PPP.

As at 30<sup>th</sup> June these Contingent Liabilities are still in existence and no further information is available either to remove or quantify any potential liability.

#### 4.8.4 Unbudgeted Unavoidable Spend

There have been a number of Deaths in Service in the first quarter of the year. This is not something that is provided for due to it's uncertain nature. The cost is absorbed by Services within existing budget. The full costs are included within the outturns shown above.

#### 4.9 Capital Receipts

Capital receipts expected to be received up to 31<sup>st</sup> March 2017 were £1.452m and £0.622m from the Economic Stimulus Fund. This was to be used to support the budget in 2017/18. The capital receipts received to the 31<sup>st</sup> March 17 was £0.115m and the Economic Stimulus Fund balance was £0.622m. In the year to date we have received receipts of £0.979m, and are projecting to receive further receipts of £0.390m in the year which will meet the budget requirement of £2.074m for 2017/18.

#### 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 £5.312m which is £0.187m greater than budgeted.

- 5.2 Employee Related Expenditure is at present forecast to be a £0.159m saving for the year. This is in relation to posts that are vacant through voluntary severance or turnover but where there are no plans to fill before the year end.
- 5.3 Premises Related Expenditure Is forecasting a saving of £0.202m for the end of the year. This is a forecast saving of £0.111m on repairs carried out by Private Contractors. The initial information available suggests that the Void Rent loss will be £0.092m less than the budget.
- 5.4 Transport Related Expenditure is forecast to be £0.078m less than budget. This is based on the reduced costs last year which were under budget at the year end.
- 5.5 Offsetting the above underspends is a shortfall in Rental Income of £0.230m and reduced income from charges of £0.022m. The Rental reduction is in relation to the higher than forecast House Sales while the reduction in charging is in line with last years position.

## 6.0 Capital

### 6.1 General Services

- 6.2 Appendix C to this paper details the General Services capital programme for the period ended 30<sup>th</sup> June 2017 where individual projects are listed within the various asset management plans.
- 6.3 Overall, the General Services capital programme has projected an underspend of £3.620m against the £17.173m gross budget and an underspend of £5.467m against the £9.396m net budget, which is mainly due to the revised timing of project expenditure for larger school estate projects and an early grant receipt expected from Scottish Futures Trust for Tullibody South Campus. A report has been submitted to August Council on the project which includes a request to reprofile the budget to match the revised expenditure.
- 6.4 Members are asked to note that tenders for the completion of the Tullibody regeneration project have come in over budget. A report seeking approval for acceptance of the best value tender has been submitted to the August Council meeting.
- 6.5 A summary of the projected outturn position for each of the Asset plans is shown in the table below.

**Table 4 General Services Capital Budget Variances**

Asset Management Strategy Plan	Budget (£000)	Projected as at 30 <sup>th</sup> June 2017 (£000)	Over / (under) Spend (£000)	Comments
Corporate	13,250	9,630	(3,620)	Revised timing of project expenditure for

Asset Management Strategy Plan	Budget (£000)	Projected as at 30 <sup>th</sup> June 2017 (£000)	Over / (under) Spend (£000)	Comments
				Tullibody South Campus £2.02m, Craigbank Primary £0.58m, Clackmannan Regeneration £0.45m, Kelliebank £0.30m and City Deal £0.25m
Property	81	81	0	Projected to be on budget at the year end
Roads	2,563	2,563	0	Projected to be on budget at the year end
Lands	30	30	0	Projected to be on budget at the year end
Fleet	634	634	0	Projected to be on budget at the year end
IT	615	615	0	Projected to be on budget at the year end
<b>Total Capital Expenditure</b>	<b>17,173</b>	<b>13,553</b>	<b>(3,620)</b>	
<b>Income</b>	<b>(7,777)</b>	<b>(9,624)</b>	<b>(1,847)</b>	Early grant receipt expected from Scottish Futures Trust for Tullibody South Campus
<b>Net Capital Programme</b>	<b>(9,396)</b>	<b>3,929</b>	<b>(5,467)</b>	

### ***Housing Revenue Account***

- 6.6 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.
- 6.7 The current net HRA Capital Budget is £11.102m. This is inclusive of the additional carry forward of £1.162m from the approved February Budget as the actual expenditure varied from that initially forecast. Spend is forecasted to be £0.539m less than budget.
- 6.8 There is at present extra Income from House Sales forecast of £0.448m. This is in relation to the last year of the Sale of Council Houses where those that had applied by the deadline had not made it to settlement by the 31<sup>st</sup> March 2017.
- 6.9 With the new Kitchen Contract now in place there will be a £91k saving from the previous contract.
- 6.10 Following the restructure of the Assets function, there has been some staff turnover in the assets team. Vacancies have now been filled and other contractual relationships are being put in place. It is expected that this will achieve efficiencies whilst improving corporate works project management. There may however be some slippage on contracts until these new arrangements are fully implemented. This will be clearer after Quarter 2.

6.11 The projects that contribute to the underspend of £0.539m are detailed in Table 5 below and comments are also recorded in Appendix D:

**Table 5 HRA Capital Budget Variances**

<b>Project</b>	<b>Variance (£000)</b>	<b>Comments</b>
Kitchen Replacement	(91)	New contract now in place for 2017-2020
Income from Sale of Council Property & Land	(448)	Sales that did not complete by March 2017

## **7.0 Conclusions**

7.1 General Services revenue spend is anticipated to record an underspend of (£0.371m).

7.2 Of the £6.8m approved savings, £4m is forecast to be achieved and up to a further £2m is likely to be achieved in the year.

7.3 The Housing Revenue Account is anticipating an underspend of £0.187m.

7.4 The draft outturn for the capital programme indicates an underspend in the year (including carry forwards) of £5.467m on General Services Capital. Detail on each project is shown in appendix C.

7.5 The HRA Capital Programme indicates a forecasted underspend of £0.539m, including additional income from house & land sales £0.448m.

## **8.0 Sustainability Implications**

8.1 None

## **9.0 Resource Implications**

### *9.1 Financial Details*

9.2 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

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

### *9.4 Staffing*

9.5 None

## **10.0 Exempt Reports**

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

## 11.0 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)

## 12.0 Equalities Impact

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

Yes  No

## 13.0 Legality

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

## 14.0 Appendices

14.1 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

Appendices E - H Corporate Savings Position

## 15.0 Background Papers

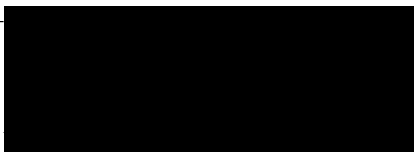
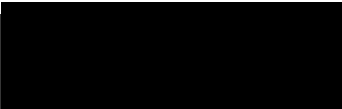
15.1 Have you used other documents to compile your report? (All documents must be kept available by the author for public inspection for four years from the date of meeting at which the report is considered)

Yes  (please list the documents below) No

**Author(s)**

NAME	DESIGNATION	TEL NO / EXTENSION
Lindsay Sim	Chief Accountant	2078

**Approved by**

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

# Council Summary 2017/18



	Annual Budget 2017/18	Forecast to March 2018	Variance Forecast to Budget
Resource & Governance	5,647	5,597	(50)
Strategy & Customer Services	5,446	5,468	22
	11,093	11,065	(28)
<b>less allocated to non general fund</b>	(1,305)	(1,305)	0
	9,788	9,760	(28)
Executive Team	437	437	0
Development & Environmental	14,291	14,383	92
Education Service	47,005	46,823	(182)
Housing & Community Safety	7,099	6,815	(284)
Social Services	14,292	14,392	100
Health & Social Care Partnership Resource Trsf	15,218	15,218	0
Corporate Services	(1,272)	(1,272)	0
Misc Services - Non Distributed Costs	1,312	1,312	0
<b>Services Expenditure</b>	108,170	107,868	(302)
<b>Add Requisitions from Joint Boards</b>			
Central Scotland Valuation	381	381	0
	108,551	108,249	(302)
<b>Add/Deduct</b>			
Interest on Revenue Balances	(52)	(52)	0
Loans Fund Contribution	9,570	9,501	(69)

Contribution to Bad Debt Provision	200	200	0
	118,269	117,898	(371)
<b>Sources of Funding</b>			
General Revenue Funding/Non-Domestic Rates	(90,920)	(90,920)	0
Council Tax	(20,611)	(20,611)	0
Council Tax Reduction Scheme	(3,207)	(3,207)	0
Contribution from Reserves	(1,457)	(1,457)	0
Capital Stimulus Fund	(622)	(622)	0
Application of unapplied Capital receipt	(1,452)	(1,452)	0
Contribution from Earmarked Reserves	0	0	0
Contribution from Uncommitted Reserves	0	0	0
	(118,269)	(118,269)	0
<b>Projected (Surplus)/Shortfall</b>	0	(371)	(371)



## Service Summary - Housing Revenue Account



**Clackmannanshire  
Council**

www.clacksweb.org.uk

<i>Description</i>	<i>Annual Budget for 2017/18</i>	<i>Annual forecast for 2017/18</i>	<i>Forecast v Budget</i>
<b>Employee Related Expenditure</b>			
Chief Officers Gross Salaries	54,330	54,330	0
Chief Officers Employers Superann	11,681	11,681	0
Chief Officers Employers NIC	8,871	8,871	(0)
Single Status Gross Salaries	5,367,467	5,189,873	(177,595)
Single Status Employers Superann	1,111,326	1,074,522	(36,804)
Single Status Employers NIC	475,935	494,683	18,749
Single Status Overtime	157,220	169,953	12,733
Single Status Absence Pay	0	22,479	22,479
General Manual Gross Salaries	0	284	284
General Manual Employers NIC	0	104	104
General Manual Overtime	0	756	756
Long Service Awards	900	900	0
Childcare Vouchers Admin Costs	2,000	2,000	(0)
Employee Management Costs	0	(0)	(0)
Conference Expenses And Subsistence	2,000	2,000	(0)
Superannuation Lump Sums	0	0	0
Recruitment Expenses	1,000	1,000	(0)
Staff Training	81,350	81,350	(0)
<b>Employee Related Expenditure Total</b>	<b>7,274,080</b>	<b>7,114,786</b>	<b>(159,294)</b>



			Approved Budget March 17/18	(Additional)/ Reduced c/fwd	Amendments	Amended Budget 17/18	Expenditure as at 30.6.17	Income at 30.06.17	Net Expenditure as at 30.06.17	Projected out-turn to 31.3.18	Projected (Under) / Over spend as at 31.3.18	Notes	
			£	£	£	£	£	£	£	£	£		
	(A)	Corporate Asset Management Strategy :											
Project code													
Alloa Area													
10000	A1	Schools ICT Replacement	Alloa Academy			47,000	9,638		9,638	47,000	-	Work being carried out Q2 to Q3 (summer and oct breaks)	
10146	A11	Kilncraigs Chamber	Alloa				1,052		1,052	-	-	Final Invoices only for 16/17 project	
10006	A3	Park Primary School	Alloa	33,040		264,040	29,373		29,373	264,040	-	Delays in the Phase 3 heating installation. Majority of works to be undertaken in Quarter 2 & 3	
10003	A4	CCTV Equipment	Alloa			75,000	1,125		1,125	75,000	-		
10040	A5	St Mungo's Primary School	Alloa			1,000	0		0	1,000	-	Final Invoices only for 16/17 project	
10008	A9	Heritage Improvements	Alloa	24,790		24,790	90		90	24,790	-	Final Invoices only for 16/17 project	
10133	A46	ALLOA SECONDARY SCHOOL SUPPORT	Alloa			11,000	(2,551)		(2,551)	11,000	-	Majority of works to be undertaken in Quarter 2 & 3	
10136	A51	Regeneration Speirs Centre	Alloa	74,280		74,280	28,829		28,829	74,280	-	Project complete - Final costs only	
10137	A53	Alloa Town Hall	Alloa	9,720		9,720	0		0	9,720	-	Final Invoices only for 16/17 project	
10150	A54	Bowmar Area Enhancements	Alloa	8,870		8,870	0		0	8,870	-	Final Invoices only for 16/17 project	
10138	A55	Kelliebank	Alloa			300,000	0		0	-	(300,000)	Further investigation works required before this project can proceed.	
<b>TOTAL Alloa Area</b>					<b>665,000</b>	<b>150,700</b>	<b>0</b>	<b>815,700</b>	<b>67,555</b>	<b>0</b>	<b>67,555</b>	<b>515,700</b>	<b>(300,000)</b>
Tullibody/ Sauchie/ Clackmannan Area													
10011	A12	Schools ICT Replacement	Lornhill Academy			46,000	0		0	46,000	-	Work being carried out Q2 to Q3 (summer and oct breaks)	
10012	A13	Sauchie Hall Locality Hub	Sauchie			90,000	0		0	90,000	-	Currently at consultation and early stage of design	
10122	A14	Deerpark Primary School Roof	Sauchie			34,000	(7,705)		(7,705)	34,000	-	Retention awaiting final valuation.	
10014	A15	Craigbank Primary School Refurbishment	Sauchie			628,000	0		0	50,000	(578,000)	Project delayed to 18/19. Currently at planning and design stage for integration of nursery provision into school now being approved.	
10127	A17	St Serfs Primary School	Tullibody			33,000	0		0	33,000	-	Majority of works to be undertaken in Quarter 2 & 3	
10017	A18	School Estate - Tullibody South Campus	Tullibody	125,000	254,630	3,724,630	0		0	1,700,000	(2,024,630)	Build to commence in 18/19 Budget to be realigned to reflect the Stage 1 completion planned for August 2017.	
10018	A19	Village and Small Town Initiative including safer routes to communities	Tullibody	227,100		327,100	(1,577)		(1,577)	327,100	-	Out to tender with work progressing to complete in 17/18	
10019	A20	Network Infrastructure Improvement	Tullibody			200,000	550		550	200,000	-	May be a carried forward depending on timeline for Tullibody South project. Spend on this project to be aligned with Tullibody South requirements.	
10022	A23	Park, Play Area & Open Space Improvements	Tullibody / Clackmannan			50,000	985		985	50,000	-	Orders have been placed to the value of £14,524 for equipment and safety surfacing. Works to start on site after the 1st Sept, 2017 following the School Holiday period	
10023	A24	Street Lighting Improvements	Tullibody/ Clackmannan			450,000	0		0	450,000	-	Related to A31 - works ongoing and to be completed by 31 March	
10024	A25	Clackmannan Primary School Refurbishment/Locality Hub	Clackmannan	135,500	(254,630)	1,307,870	10,085		10,085	1,307,870	-	Grant income received from SFT, budget required is therefore reduced in 17/18.	
10149	A57	Clackmannan Regeneration Project (Council)	Clackmannan			450,000	58,319		58,319	0	(450,000)	Main St Project & Lochies Road Project both under construction. Government Grant to be spent before Council budget. Council element to be used in 18/19 to finalise project.	
10149 B	A57 B	Clackmannan Regeneration Project (Grant Funding)	Clackmannan			1,590,000	0		0	1,572,927	(17,073)	Main St Project & Lochies Road Project both under construction - Offset by Income G3	
10163	A59	Fishcross Puffin Crossing	Fishcross			40,000	0		0	40,000	-	Design in progress	
10164	A60	Community Enterprise Hub	Clackmannan			93,000	0		0	93,000	-	Currently at consultation and early stage of design	
10125	A61	Banchory Primary School	Tullibody	170,000		238,000	2,009		2,009	238,000	-	Portacabins to accommodate an increase in pupil numbers. Works programmed for Summer period.	
10120	A62	Fishcross Primary School	Fishcross			17,000	0		0	17,000	-	Majority of works to be undertaken in Quarter 2 & 3	
<b>TOTAL Tullibody/ Sauchie/ Clackmannan Area</b>					<b>8,661,000</b>	<b>657,600</b>	<b>0</b>	<b>9,318,600</b>	<b>62,666</b>	<b>0</b>	<b>62,666</b>	<b>6,248,897</b>	<b>(3,069,703)</b>
Hillfoots Area (Alva/Tillicoultry/Menstrrie/Dollar)													
10026	A28	Hillfoots Glen - Upgrading	Tillicoultry			16,000	0		0	16,000	-	Challenges with finding specialist contractor to carry out works. Access Officer working with Falkirk to find solution.	
10027	A29	Allotment Extension	Tillicoultry			10,000	0		0	10,000	-	Working with Greenspace Scotland to develop a solution for the site (which has been identified as being contaminated). Stirling University interested in assisting in food growing initiative. It is envisaged that the budget will be fully utilised within this financial year.	
10028	A30	Flood Prevention Generator	Tillicoultry	20,000		20,000	0		0	20,000	-		
10029	A31	Street Lighting Improvements	Tillicoultry / Alva	340,040		1,215,040	249,031		249,031	1,215,040	-	Related to A24 - works ongoing and to be completed by 31 March	
10031	A32	Schools ICT Replacement	Alva Academy			47,000	0		0	47,000	-	Work being carried out Q2 to Q3 (summer and oct breaks)	
10032	A33	Alva Community Campus/Locality Hub/ Primary school	Alva	127,460		554,460	14,563		14,563	554,460	-	Majority of works to be undertaken in Quarter 2 & 3	
10121	A38	Menstrrie Primary School	Menstrrie	19,330		164,330	15,309		15,309	164,330	-	Majority of works to be undertaken in Quarter 2 & 3	
10038	A39	New Cemetery	Dollar			200,000	418		418	200,000	-		
10039	A40	Village and Small Town Initiative including Playing field development & Temporary Changing facilities	Dollar	25,000		125,000	0		0	125,000	-	Currently at consultation and early stage of design	
10118	A65	Coalsnaughton Primary school	Coalsnaughton			26,000	0		0	26,000	-	Majority of works to be undertaken in Quarter 2 & 3	
10119	A47	Strathdevon Primary	Dollar			6,000	0		0	6,000	-	Retention awaiting valuation	

			Approved Budget March 17/18 £	(Additional)/ Reduced c/fwd £	Amendments £	Amended Budget 17/18 £	Expenditure as at 30.6.17 £	Income at 30.06.17 £	Net Expenditure as at 30.06.17 £	Projected out-turn to 31.3.18 £	Projected (Under) / Over spend as at 31.3.18 £	Notes
<b>TOTAL Hillfoots Area (Alva/Tillicoultry/Menstrie/Dollar)</b>			1,852,000	531,830	0	2,383,830	279,321	0	279,321	2,383,830	0	
<b>All Clackmannanshire Areas - not seperated into an area</b>												
10041	A42	Schools ICT Replacement - All primaries	All Clackmannanshire	100,000	0	100,000	502		502	100,000	-	Work being scoped over the summer, carried out Q3/4
10042	A43	Community Empowerment	All Clackmannanshire	125,000	0	125,000	0		0	125,000	-	Further discussions required with portfolio holders
10147	A50	Free School Meal Equipment	All Clackmannanshire		7,110	7,110	28,144		28,144	7,110	-	Final Invoices only for 16/17 project
10156	A67	City Deal	All Clackmannanshire	500,000	0	500,000	0		0	250,000	(250,000)	Anticipated Timescale of Development work longer than expected. Awaiting decision from Scottish Government before commencement of projects, which will now be completed over a 2 year period.
<b>TOTAL All Clackmannanshire Areas - not seperated into an area</b>			725,000	7,110	0	732,110	28,645	0	28,645	482,110	(250,000)	
<b>Total (A) Total Corporate Asset Management Strategy</b>			11,903,000	1,347,240	0	13,250,240	438,187	0	438,187	9,630,537	(3,619,703)	
<b>(B) Property Asset Management Strategy :</b>												
10045	B1	Statutory Compliance DDA Schools	All Clackmannanshire	16,000	0	16,000	0		0	16,000	-	Majority of works to be undertaken in Quarter 2 & 3
10046	B2	Compliance - Asbestos Removal (Schools)	All Clackmannanshire	20,000	20,000	40,000	0		0	40,000	-	Majority of works to be undertaken in Quarter 2 & 3
10047	B3	Childcare Residential Unit	tbc	25,000	0	25,000	0		0	25,000	-	
<b>Total (B) Total Property Asset Management Strategy :</b>			61,000	20,000	0	81,000	0	0	0	81,000	0	
<b>(C) Roads Asset Management Strategy :</b>												
10049	C2	- Flood Prevention	All Clackmannanshire	86,000	0	86,000	0		0	86,000	-	Project briefs & procurement in preparation
10050	C3	- Cycle Routes	All Clackmannanshire	80,000	0	80,000	0		0	80,000	-	
10051	C4	- Carriageways	All Clackmannanshire	1,450,000	0	1,450,000	38,514		38,514	1,450,000	-	Proceeding as planned - full budget will be spent
10052	C5	- Footways	All Clackmannanshire	200,000	0	200,000	30,820		30,820	200,000	-	Proceeding as planned - full budget will be spent
10053	C6	- Surface Treatment	All Clackmannanshire	100,000	0	100,000	0		0	100,000	-	Proceeding as planned - full budget will be spent
10054	C7	- Bridge Improvements	All Clackmannanshire	50,000	61,000	111,000	20,076		20,076	111,000	-	Projects underway
10055	C8	- Road Safety	All Clackmannanshire	100,000	31,200	131,200	294,200		294,200	131,200	-	Projects underway
10056	C9	- Lighting Replacement	All Clackmannanshire	250,000	0	250,000	78,054		78,054	250,000	-	Proceeding as planned - full budget will be spent
10057	C10	Road & Footpath Improvements	All Clackmannanshire	155,000	0	155,000	31,310		31,310	155,000	-	Proceeding as planned - full budget will be spent
<b>Total (C) Total Roads Asset Management Strategy :</b>			2,471,000	92,200	-	2,563,200	492,975	-	492,975	2,563,200	-	
<b>(D) Lands Asset Management Strategy :</b>												
10061	D1	SWF/Wheeled Bins	Various	30000		30,000	0		0	30,000	-	
<b>Total (D) Total Lands Asset Management Strategy :</b>			30,000	-	-	30,000	-	-	-	30,000	0	
<b>(E) Fleet Asset Management Strategy :</b>												
10062	E1	Vehicle & Machinery Replacement	N/A	634,000		634,000	(168,481)		(168,481)	634,000	-	
<b>Total (E) Total Fleet Asset Management Strategy :</b>			634,000	0	0	634,000	(168,481)	0	(168,481)	634,000	0	
<b>(F) IT Asset Management Strategy :</b>												
10064	F1	IT Infrastructure	tbc	160,000	9,800	169,800	119,886		119,886	169,800	-	Upgrade of security systems work ongoing
10065	F2	Telecare	tbc	75,000		75,000	5,500		5,500	75,000	-	Annual Budget
10066	F3	Social Services Integrated System	N/A	100,000		100,000	0		0	100,000	-	Project being initiated.
10067	F4	Digital Transformation	N/A	200,000		200,000	272		272	200,000	-	Wifi work carried over Q1 expect invoicing Q2
10068	F5	e-Building Standards	N/A		10,000	10,000	0		0	10,000	-	work scheduled Q3
10070	F7	Financial Management System Replacement	N/A		0	0	383		383	-	-	Final Invoices only for 16/17 project
10165	F8	CCTV - Kelliebank	N/A		60,000	60,000	0		0	60,000	-	
10155	F9	Technology Enabled Care	N/A			0	0	(150,000)	(150,000)	-	-	
<b>Total (F) Total IT Asset Management Strategy :</b>			535,000	79,800	-	614,800	126,040	(150,000)	(23,960)	614,800	0	
<b>TOTAL CAPITAL PROGRAMME</b>			15,634,000	1,539,240	0	17,173,240	888,721	(150,000)	738,721	13,553,537	(3,619,703)	
<b>(G) Income</b>												
1476	G1	Government Grant		(5,817,000)		(5,817,000)		(1,454,250)	(1,454,250)	(5,817,000)	-	Annual Government Grant
1476	G2	Specific Government Grant - CWSS		(70,000)		(70,000)			0	(70,000)	-	
1476	G3	Clackmannan Regeneration		(1,590,000)		(1,590,000)		(1,572,927)	(1,572,927)	(1,572,927)	17,073	Offset by expenditure - A57B
1476	G4	Dollar Development		(300,000)		(300,000)			0	(300,000)	-	Section 75
1476	G5	Scottish Future Trust Grant - Schools				0			0	(1,864,000)	(1,864,000)	SFT Grant Income to be claimed by 31.3.18. Income budgets set in future years for Tullibody South will have to be reduced and budget increased as grant to be received early than expected.
<b>TOTAL CAPITAL PROGRAMME INCOME</b>			(7,777,000)	0	0	(7,777,000)	0	(3,027,177)	(3,027,177)	(9,623,927)	(1,846,927)	-
<b>NET CAPITAL PROGRAMME</b>			7,857,000	1,539,240	0	9,396,240	888,721	(3,177,177)	(2,288,456)	3,929,610	(5,466,630)	

Housing Capital Programme 2017-18 Period to June 2017		Project Code	17-18 Net Budget	Net Expenditure to 30/06/17	Budget to 30/06/17	Forecast as at 31/03/18	Actual to Budget Variance	Forecast to Budget Variance	Comment	C/F to 2018-19
<b>SCOTTISH HOUSING QUALITY STANDARD</b>										
<b>TACKLING SERIOUS DISREPAIR PRIMARY BUILDING ELEMENTS</b>										
<b>Structural Works</b>										
Asbestos Testing for Council Houses 2013-17										
Asbestos Removal Works for Council Houses 2013-17										
<b>Structural Works</b>										
	10071	25,000	1,460	6,250	25,000	(4,790)	0	Reactive work that may be less than budget		
	10072	125,000	0	31,250	125,000	(31,250)	0	as programme moves away from Kitchens.		
		<b>150,000</b>	<b>1,460</b>	<b>37,500</b>	<b>150,000</b>	<b>(36,040)</b>	<b>0</b>			
<b>SECONDARY BUILDING ELEMENTS</b>										
<b>Damp/Rot</b>										
2013-17 Damp & Rot Works										
<b>Damp/Rot</b>										
	10074	70,000	8,890	9,000	70,000	(110)	0	Expenditure more likely in winter months		
		<b>70,000</b>	<b>8,890</b>	<b>9,000</b>	<b>70,000</b>	<b>(110)</b>	<b>0</b>			
<b>Roofs / Rainwater / External Walls</b>										
2014-17 Roof & Render Upgrading Works										
<b>Roofs / Rainwater / External Walls</b>										
	10076	3,012,000	256,508	600,000	3,012,000	(343,492)	0	Staffing resources are making the management of this programme difficult. May be less than budget.		
		<b>3,012,000</b>	<b>256,508</b>	<b>600,000</b>	<b>3,012,000</b>	<b>(343,492)</b>	<b>0</b>			
<b>Doors</b>										
External Door Replacement 2014-18										
<b>Window &amp; Doors</b>										
	10077	10,000	0	1,000	10,000	(1,000)	0			
		<b>10,000</b>	<b>0</b>	<b>1,000</b>	<b>10,000</b>	<b>(1,000)</b>	<b>0</b>			
<b>Windows</b>										
Window Replacement 2014-18 Sidey										
	10078	1,000,000	343,042	249,999	1,000,000	93,043	0	Meeting planned to consider the resources		
Window Replacement 2014-18 PCU										
	10139	960,000	71,697	70,000	960,000	1,697	0	required to carry out this work.		
<b>Windows</b>										
		<b>1,960,000</b>	<b>414,739</b>	<b>319,999</b>	<b>1,960,000</b>	<b>94,740</b>	<b>0</b>			
<b>Secondary Building Elements</b>										
		<b>5,052,000</b>	<b>680,137</b>	<b>929,999</b>	<b>5,052,000</b>	<b>(249,862)</b>	<b>0</b>			
<b>ENERGY EFFICIENCY</b>										
<b>Full/Efficient Central Heating</b>										
2013/16 Central Heating Replacement										
	10079	236,000	20,432	40,000	236,000	(19,568)	0	New Contract now in place meeting to take place to confirm budget requirement.		
Bowmar Community Energy Savings Programme (CESP)										
	10080	183,000	0		183,000	0	0	Solution to this may now involve project moving to Roofing programme.		
2017/19 Central Heating Replacement										
	10157	800,000	0		800,000	0	0	Resources required to manage this project.		
Energy Efficiency Works										
	10142	500,000	0		500,000	0	0	Tender due for evaluation soon.		
		<b>1,719,000</b>	<b>20,432</b>	<b>40,000</b>	<b>1,719,000</b>	<b>(19,568)</b>	<b>0</b>			
		<b>1,719,000</b>	<b>20,432</b>	<b>40,000</b>	<b>1,719,000</b>	<b>(19,568)</b>	<b>0</b>			
<b>MODERN FACILITIES &amp; SERVICES</b>										
<b>Kitchen Renewal</b>										

Kitchen Replacement 2014-17	10082	91,000	0	0	0	(91,000)					New Contract now in place
Kitchen Replacement 2017-20	10158	1,365,300	0	1,365,300	0	0					Meeting planned to confirm that property contracts have resources to deliver a programme of this size.
<b>Kitchen Renewal</b>		<b>1,456,300</b>	<b>0</b>	<b>1,365,300</b>	<b>0</b>	<b>(91,000)</b>					
<b>Bathrooms</b>											
2016-20 Bathroom Replacements PCU Team	10141	50,000	0	50,000	0	0					
<b>Bathrooms</b>		<b>50,000</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>0</b>					
		<b>1,506,300</b>	<b>0</b>	<b>1,415,300</b>	<b>0</b>	<b>(91,000)</b>					
<b>HEALTHY, SAFE &amp; SECURE</b>											
<b>Safe Electrical Systems / CO Detectors</b>											
Safe Electrical Rewire 2013-17	10087	740,000	83,769	185,001	740,000	(101,232)	0				
Safe Electrical Testing	10159	60,000	0	0	60,000	0	0				Property Contracts to carry out.
<b>Safe Electrical Systems</b>		<b>800,000</b>	<b>83,769</b>	<b>185,001</b>	<b>800,000</b>	<b>(101,232)</b>	<b>0</b>				
<b>Communal Areas (Environmentals)</b>											
2011-15 Rep/Up Door Entry Systems	10089	52,000	0	52,000	0	0	0				
External Works : Fencing, Gates, Paths	10090	125,000	0	125,000	0	0	0				
Door Entry Upgrade Term Contract 2016-20	10160	125,000	0	125,000	0	0	0				
<b>Communal Areas (Environmentals)</b>		<b>302,000</b>	<b>0</b>	<b>302,000</b>	<b>0</b>	<b>0</b>	<b>0</b>				
		<b>1,102,000</b>	<b>83,769</b>	<b>185,001</b>	<b>1,102,000</b>	<b>(101,232)</b>	<b>0</b>				
<b>NON-SHS ELEMENTS</b>											
<b>PARTICULAR NEEDS HOUSING (CITC)</b>											
<b>Conversions &amp; Upgradings</b>											
Conversions & Upgradings	10092	98,000	0	98,000	0	0	0				Bungalow conversion finished by Autumn
<b>Conversions &amp; Upgradings</b>		<b>98,000</b>	<b>0</b>	<b>98,000</b>	<b>0</b>	<b>0</b>	<b>0</b>				
<b>Disabled Adaptations</b>											
Aids & Adaptations 2013-17	10161	50,000	0	50,000	0	0	0				
<b>Disabled Adaptations</b>		<b>50,000</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>				
<b>Environmental Improvements</b>											
HRA Roads & Footpaths Improvements	10099	100,000	0	100,000	0	0	0				
MCB Tenant Community Improvement Fund	10100	278,000	0	278,000	0	0	0				
<b>Environmental Improvements</b>		<b>378,000</b>	<b>0</b>	<b>378,000</b>	<b>0</b>	<b>0</b>	<b>0</b>				
		<b>526,000</b>	<b>0</b>	<b>526,000</b>	<b>0</b>	<b>0</b>	<b>0</b>				
<b>Council New Build Housing (Transforming Communities)</b>											
Hallpark New Build	10103	25,000	0	25,000	0	0	0				
New Build - Fairfield School	10104	31,000	0	31,000	0	0	0				
New Build - Tilly Community Centre Phase 1a	10107	11,000	0	11,000	0	0	0				
New Build - Tilly Community Centre Phase 1b/OTSP Refurbishment		0	0	0	0	0	0				
New Build - Tilly Community Centre Phase 2	10109	20,000	0	20,000	0	0	0				
The Orchard		0	0	0	0	0	0				
Off The Shelf Purchase	10105	820,000	337,639	300,000	820,000	37,639	0				Four properties purchased to date.
Off The Shelf Refurbishment	10106	40,000	1,443	15,000	40,000	(13,557)	0				
<b>Council New Build Housing (Transforming Communities)</b>		<b>947,000</b>	<b>339,082</b>	<b>315,000</b>	<b>947,000</b>	<b>24,082</b>	<b>0</b>				
		<b>947,000</b>	<b>339,082</b>	<b>315,000</b>	<b>947,000</b>	<b>24,082</b>	<b>0</b>				

<b>Other Costs / HBMS</b>								
Construction Design Management	10143	20,000	6,232	9,000	20,000	(2,768)	0	
Computer Equipment - New (HBMS)	10111	60,000	12,712	15,000	60,000	(2,288)	0	
Lead Piping Replacement	10166	20,000	0		20,000	0	0	Work planned for Tillicoultry
<b>Other Costs / HBMS</b>		<b>100,000</b>	<b>18,944</b>	<b>24,000</b>	<b>100,000</b>	<b>(5,056)</b>	<b>0</b>	
		<b>100,000</b>	<b>18,944</b>	<b>24,000</b>	<b>100,000</b>	<b>(5,056)</b>	<b>0</b>	
<b>TOTAL CAPITAL EXPENDITURE</b>		<b>11,102,300</b>	<b>1,143,824</b>	<b>1,531,500</b>	<b>11,011,300</b>	<b>(387,676)</b>	<b>(91,000)</b>	
<b>Sale of Council Property</b>								
Sale of Council Houses	10112	0	(417,424)	0	(448,000)	(417,424)	(448,000)	Balance of Houses not settled by March 2017.
<b>Sale of Council Property</b>		<b>0</b>	<b>(417,424)</b>	<b>0</b>	<b>(448,000)</b>	<b>(417,424)</b>	<b>(448,000)</b>	
<b>NET EXPENDITURE</b>		<b>11,102,300</b>	<b>726,400</b>	<b>1,531,500</b>	<b>10,563,300</b>	<b>(805,100)</b>	<b>(539,000)</b>	<b>0</b>





**BUDGET SAVINGS 2017-18 - POLICY**

**APPENDIX E**

<b>Covalent Code (Reference)</b>	<b>Saving Description</b>	<b>Year One Saving (201718)</b>	<b>2017/18 Saving Green</b>	<b>2017/18 Saving Amber</b>	<b>2017/18 Saving Red</b>	<b>Service Comments for REDs &amp; AMBERs</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	
SW 178 001	Respite care for adults	50,000	50,000			On target to achieve savings in 17/18
SW 178 002	Adult social work	542,000		542,000		Proceeding. Review activity underway. Can be impacted by unforeseen changes in demand for services. Budget forecasts indicate service levels continue to outstrip the budget.
	Children's Social Work	150,000	150,000			Proceeding - can be impacted by unforeseen events; plans in place for a further 3 young people to return from high cost placement home.



**BUDGET SAVINGS 2017-18 - MANAGEMENT EFFICIENCIES**
**APPENDIX F**

Covalent Code (Reference)	Saving Description	Year One Saving (2017/18) £	2017/18 Saving Green £	2017/18 Saving Amber £	2017/18 Saving Red £	Service Comments for REDs & AMBERs
HCS 178 003	Housing Budget realignment	53,543	53,543			Staff costs being met by Vulnerable Person's Resettlement funding
HCS 178 004	Staffing: Housing	46,128	46,128			Employee transferring to HRA & employee leaving
HCS 178 005	Housing budget realignment	600,000	600,000			Currently looking to achieve although monitoring in the months ahead will be required
HCS 178 006	Housing Staffing costs	29,000	29,000			Employee leaving service
HCS 178 007	CCTV	15,000	15,000			Will be achieved pending any unforeseen maintenance problems
HCS 178 008	Budget realignment (assets)	67,000		67,000		Implemented. However full year saving value may be impacted by the work undertaken during the year - currently being monitored via time recording.
DAE 178 002	Environmental Health efficiencies	10,000	10,000			Savings achieved
DAE 178 003	Trading Standards efficiencies	8,000	8,000			Savings achieved
DAE 178 005	Fleet Review	83,720	43,300	40,420		Saving likely to be achieved
DAE 178 010	Review of Street Care	12,280	7,400	4,880		Unlikely to achieve full saving based on quarter one outturn projections.
DAE 178 023	Business Loans fund	40,000	40,000			Fully achieved
DAE 178 015	Waste treatment and refuse collection	110,000	110,000			Saving based on historic trend data and projections. Team Leader monitoring actual vs forecast position during year. Quarter 1 outturns reporting underspend in refuse collection.
DAE 178 020	Standby for School Alarms	20,000			20,000	Delay in implementation due to staff absence. Interim staff cover being recruited.
DAE 178 018	Catering Service efficiency and income	300,000	285,000	15,000		Saving likely to be met but quarter one outturn is reporting overspend of 10,000.
DAE 178 009	Building Standards Efficiencies	59,594	59,594			Fully achieved as post is vacant
DAE 178 013	D&E Vacancy management	70,000	70,000			Vacancy management savings to be made across the whole of D&E.
DAE 178 014	Storage lease (Meals on Wheels)	8,000	8,000			Achieved - saving from storage of surplus furniture and stock (Unit 7 Trade Centre)
DAE 178 016	Modern Apprentice	40,000	40,000			Fully achieved
COU 178 017	Business process efficiencies	200,000		200,000		Scope agreed focussed on income maximisation and commissioning and procurement efficiencies. Project lead to be identified

**BUDGET SAVINGS 2017-18 - MANAGEMENT EFFICIENCIES**

**APPENDIX F**

<b>Covalent Code (Reference)</b>	<b>Saving Description</b>	<b>Year One Saving (2017/18) £</b>	<b>2017/18 Saving Green £</b>	<b>2017/18 Saving Amber £</b>	<b>2017/18 Saving Red £</b>	<b>Service Comments for REDs &amp; AMBERs</b>
EDU 178 017	Education staff budget	605,758	605,758			Revised secondary school management structures have been agreed. Discussions are ongoing with staff in central education team about changes in structure. This requires on-going monitoring.
SCS 178 002	Strategy & Customer Services vacancy management	11,242	11,242			
SCS 178 003	Strategy & Performance grant finder	3,600	3,600			
RAG 178 001	Technology efficiency	40,000	12,000	28,000		Work ongoing but unlikely that saving will be fully met
RAG 178 002	Training Budget	30,000	30,000			Fully achieved
RAG 178 003	Voluntary Severance	250,000		250,000		This is a corporate saving and will come from approved VSs in all services not already provided for in agreed savings. VS is still open to any staff coming forward. VS will be publicised throughout the year.
RAG 178 004	Flexible working	20,000		20,000		This will continue to be monitored.
RAG 178 005	External Audit Fee	4,000	4,000			Fully achieved
	<b>Total Management Efficiencies</b>	<b>2,736,865</b>	<b>2,091,565</b>	<b>625,300</b>	<b>20,000</b>	

Services	Saving Description	Year One Saving (2017/18)	2017/18 Saving Green	2017/18 Saving Amber	2017/18 Saving Red	Service Comments for REDs & AMBERs
		£	£	£	£	
Resources & Governance	Reduction of posts in Finance, IT and HR	44,919	44,919			Fully achieved
Strategy & Customer	Reduction of posts in Strategy & Performance, Customer Services and Business Support	63,288	63,288			Currently underspent on staffing.
Housing & Community Safety	Reduction of posts in Community Safety, Advice, Homelessness	84,378	84,378			employees accepted VR
Education	Reduction of posts in Sport, Youth, Central Support, Secondary School Management, teachers	101,671	101,671			Service expect to meet full saving.
Development & Environment	Reduction of posts in Economic Development, Transportation, Estates	97,005	47,005	50,000		Saving likely to be achieved
	<b>Total Managed Contraction of Workforce</b>	<b>391,261</b>	<b>341,261</b>	<b>50,000</b>	<b>0</b>	

## BUDGET SAVINGS 2017-2018 - SERVICE REDESIGN

Services	Saving Description	Year One Saving (2017/18)	2017/18 Saving Green	2017/18 Saving Amber	2017/18 Saving Red	Service Comments for REDs & AMBERs
		£	£	£	£	
Chief Officer Reduction	Contribution to longer term managed contraction of Chief Officers based on voluntary severance and/or vacancies	170,000	85,000	85,000		Dependant upon reorganisation proposals
Senior Management Education	Contribution to secondary school management & design as part of managed contraction in senior management roles based on retirements, vacancies and /or severance	193,000	193,000			Service have advised they are confident this will be met
Social Services Red	Redesign of Staffing further to cessation of shared services and Lands	100,000	100,000			Savings likely to be achieved
	<b>Total Service Redesign</b>	<b>463,000</b>	<b>378,000</b>	<b>85,000</b>	<b>0</b>	



Reference	Saving Description	Year One Saving (2017/18)	2017/18 Saving Green	2017/18 Saving Amber	2017/18 Saving Red	Description
		£	£	£	£	
RAG 167 113	Corporate Severance	175,384		175,384		Year two saving from achieved reduction in establishment across Clackmannanshire Council through Voluntary Severance.
EDU 167 027	Savings arising from Earmarked Reserves (Change Fund).	22,500	22,500			Budget realignment from Early Years.
	<b>Corporate Total</b>	<b>197,884</b>	<b>22,500</b>	<b>175,384</b>	<b>0</b>	
DAE 167 001	Budget savings already approved in February 2015.	57,432	22,432	22,500	12,500	£12.5k unachievable as cost of sale outweighs expected receipt from sale of small plots. Compensatory savings being pursued.
DAE 167 013	Increase burial charges	3,750		3,750		Increase in charges already agreed and approved.
DAE 167 020	Alternative funding for Ranger Service.	16,666		16,666		External funding unlikely hence compensatory savings being pursued.
DAE 167 021	Redesign of Roads traffic Management & Signage Service.	13,163	13,163			Year two post savings from accepted targeted voluntary redundancy. - Achieved
DAE 167 022	Review and redesign of GIS posts across the Council.	16,333		16,333		Unlikely to be achieved hence compensatory savings being pursued. No clear plans to implement this as yet.
DAE 167 029	Alloa Tower: Staged reduction in Council funding	5,000	5,000			Reduction in funding. Fully achieved
DAE 167 023	Redesign Sustainability Service. Reduce and stop delivery of discretionary elements.	40,220	40,220			Year two post savings from accepted targeted voluntary redundancy. - Fully achieved
MCB DAE 019	Roads and Transportation Delivery Model	91,000	32,700	58,300		Increased efficiency and resilience through economies of scale. Staff savings met but will continue to be monitored
MCB DAE 066	Roads Advertising Hoardings	4,000			4,000	Unlikely to be achieved hence compensatory savings being pursued.
RAG 099 001	Reduce Cleaning Service by 25% (Cleaning Analysis)	150,000			150,000	Revised and reduced service provision of Cleaning Services across Clackmannanshire Council. Savings dependent upon progress of corporate T&C (unsocial hours) proposal.
MCB RAG 054	Energy Costs and Awareness Raising	13,300	13,300			Improve energy usage throughout the Council by raising awareness of energy usage and managing or reducing energy consumption. Fully achieved
RAG PST 02m	Review of Community Meal Service	6,792	6,792			Year two post saving from an achieved reduction in establishment - Fully achieved
RAG PST 02n	Reduce Cleaning Service by 25% (TVR)	5,590	5,590			Year two post saving from accepted targeted voluntary redundancy.
RAG TMP 29b	Review of Community Meal Service	6,792	6,792			Year two post saving from an achieved reduction in establishment - fully achievable
	<b>D&amp;E Total</b>	<b>430,037</b>	<b>145,989</b>	<b>117,549</b>	<b>166,500</b>	
EDU 167 021	Remove Home School Liaison/ Transition coordinator posts	16,363	16,363			Year two post savings from accepted targeted voluntary redundancy.
EDU 167 022	Review primary support staff	7,500	7,500			Budget underspend: realignment of budget.
EDU 167 029	Home school liaison and Inclusion Support Worker in Lochies	12,710	12,710			Year two post savings from accepted targeted voluntary redundancy.

Reference	Saving Description	Year One Saving (2017/18)	2017/18 Saving Green	2017/18 Saving Amber	2017/18 Saving Red	Description
		£	£	£	£	
EDU 167 051	Increase Income Budget from Early Learning and Childcare Spaces available in Nursery Classes	5,000	5,000			Compensatory saving to increase income from Early Learning and Childcare provision.
MCB EDU 016	Review of School Crossing Patrols	16,500	16,500			Year two post saving from an achieved reduction in establishment
	<b>Education Total</b>	<b>58,073</b>	<b>58,073</b>	<b>0</b>	<b>0</b>	
HCS 167 012	Reduce Team Leader establishment	24,100	24,100			Year two post saving from an achieved reduction in establishment
HCS 167 014	Restructure grade 8 roles	8,912	8,912			Year two post saving from an achieved reduction in establishment
HCS 167 09a	Restructure of Revenues Service	17,210	17,210			Year two post saving from an achieved reduction in establishment
HCS 167 09b	Restructure of revenues service (2) Cease temporary post	5,365	5,365			Year two post saving from an achieved reduction in establishment
	<b>Housing &amp; Community Safety Total</b>	<b>55,587</b>	<b>55,587</b>	<b>0</b>	<b>0</b>	
RAG 167 028	Reduction in Resources and Governance Budgets	3,041	3,041			Budget reduction - fully achieved
MCB RAG 018	Resources and Governance Delivery Model	174,028		174,028		Year two saving from achieved reduction in establishment and targeted voluntary redundancy across Resources and Governance service.
MCB RAG 055	Review of Printing	24,000		24,000		Savings from increased use of electronic devices and reduced need for print. Some work ongoing to make saving
	<b>Resources &amp; Governance</b>	<b>201,069</b>	<b>3,041</b>	<b>198,028</b>	<b>0</b>	
MCB SOS 02d	Review of Day Care Provision and Community Supports for Older People (TVR)	44,295		44,295		Year two post saving from accepted targeted voluntary redundancy.
MCB SOS 24a	Review of Social Services Equipment (TVR)	14,514		14,514		Year two post saving from accepted targeted voluntary redundancy.
SOS 167 04c	Combine Adults & Childrens Protection Post	10,833	10,833			Year two post saving from accepted targeted voluntary redundancy.
SOS 167 04d	Absorb Reviewing Officer Team Leader Post into Long Term Team	13,750	13,750			Year two post saving from accepted targeted voluntary redundancy. Post reduced to half time- savings counted against Social Services Redesign
MCB SOS 075	Alloa Family Centre: Reconfiguration of Early Years Provision to mainstream Education services.	108,901	108,901			Year two saving from reconfiguration of Early Years.
	<b>Social Services Total</b>	<b>192,293</b>	<b>133,484</b>	<b>58,809</b>	<b>0</b>	
MCB SCS 06a	Development of Settlement Hubs (TVR)	43,172		43,172		Year two post savings from accepted targeted voluntary redundancy.
SCS 032 011	ParentPay	5,988	5,988			Year two post saving from an achieved reduction in establishment
SCS 167 026	Reduce establishment - Customer Services	2,572	2,572			Year two post saving from accepted targeted voluntary redundancy.
SCS 167 029	Reduce establishment - Strategy and Performance	34,760	34,760			Year two post saving from accepted targeted voluntary redundancy.
SCS 167 11e	Reduce establishment - Business Support Reconfiguration	20,230	20,230			Year two post saving from an achieved reduction in establishment
SCS 167 11f	Reduce establishment - Business Support	20,416	20,416			Year two post saving from an achieved reduction in establishment
	<b>Strategy &amp; Customer Services</b>	<b>127,138</b>	<b>83,966</b>	<b>43,172</b>	<b>0</b>	



Reference	Saving Description	Year One Saving (201718)	2017/18 Saving Green	2017/18 Saving Amber	2017/18 Saving Red	Description
		£	£	£	£	
	<b>Total Year 2 Savings Approved 16-17</b>	<b>1,262,081</b>	<b>502,640</b>	<b>592,942</b>	<b>166,500</b>	

