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**Report to: Clackmannanshire Council**

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**Date of Meeting: 24 September 2020**

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**Subject: Finance Update**

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**Report by: Chief Finance Officer**

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## **1.0 Purpose**

1.1 This paper provides an update on key issues impacting Council finances in the current and future years. The key issues covered within the paper are:

- the current year's outturn position for the Council, as at June 2020, in respect of both General Fund (GF) and Housing Revenue Account (HRA) revenue and capital budgets
- the achievement of savings to date, for the current financial year, 2020/21
- the impact of COVID-19
- proposed strategy to ensure a balanced position for 2020/21, including the presentation of a new capital budget for 2020/21 and an update on the Council's reserves position
- an indicative Budget timetable for 2021/22
- some specific additional requests for Council governance to support the delivery of priority activity.

## **2.0 Recommendations**

2.1 Council is asked to approve:

- 2.1.1 the amendments to the Capital Budget for 2020/21 financial year and the revised Capital Budget for 2020/21 (set out in paragraphs 3.12 & 3.13 and Appendix 13)
- 2.1.2 a contribution of £100k from the capital programme as the Council's contribution to the running costs of the City Region Deal Regional Programme Management Office (RPMO) (paragraph 3.11 and Table 1)
- 2.1.3 the proposed strategy to deliver financial balance for the current financial year, noting that regular updates will be provided through a Budget Strategy report to each Council meeting (paragraph 4.4)

- 2.1.4 the proposed earmarked reserve of £1.5m from uncommitted reserves to cover additional COVID spend in 2020/21 as a contribution to delivering a balanced budget position for the current year (paragraph 4.10)
- 2.1.5 additional funding for the HSCP for support to the CFO, £5k from uncommitted reserves for 2020/21 and ongoing increase of £10k from 2021/22 (paragraph 6.2)
- 2.1.6 to delegate a sum of £250k from uncommitted reserves to the Senior Leadership Group to allow additional resources to be implemented in respect of priority resourcing needs/residual unmet need previously reported (paragraph 6.3)
- 2.1.7 to increase the Transformation Fund by £500k (new balance £742k) to facilitate the delivery of planned priority work required to deliver transformation proposals (paragraph 6.4)
- 2.1.8 to approve revenue spend of up to £29,635 for the City Region Deal Flexible Skills Project (paragraph 6.5)
- 2.2 Council is asked to note:
  - 2.2.1 the significant impact of the Covid-19 pandemic on both capital and revenue outturns and the delivery of planned savings, alongside the range of continuing uncertainties in respect of localised outbreak impacts, potential additional funding and fiscal flexibilities (sections 3 and 4);
  - 2.2.2 that GF revenue spend is forecasting an overspend of £2.511m for the year to 31 March 2021;
  - 2.2.3 that the Clackmannanshire locality of the Health and Social Care Partnership (H&SCP) is forecasting an underspend for the year of £(0.478)m;
  - 2.2.4 that the GF Capital Programme has had a fundamental review for the 2020/21 year and future years are being reviewed in detail as part of budget preparations for 2021/22;
  - 2.2.5 that the HRA forecast revenue surplus over budgeted surplus for the year is £(0.221m) to 31 March 2021;
  - 2.2.6 that the Capital programme for HRA is currently forecasting an underspend of £(0.585)m;
  - 2.2.7 progress in delivering the £3.343m savings programme (for 2020/21), is currently forecast as 72%, by 31 March 2021;
  - 2.2.8 the forecast financial commitments against additional Covid-specific funding as at 19<sup>th</sup> June;
  - 2.2.9 the HRA revenue and capital virements of £19k and £50k respectively to fund essential homeworking equipment which have been undertaken in line with financial regulations (paragraph 3.20 and Table 3);
  - 2.2.10 the requirement to maintain a balanced budget (paragraph 4.4);

2.2.11 the 2021/22 Budget timetable;

2.2.12 that subject to the approval of the requests detailed in paragraphs 6.2 to 6.5, the balance remaining on the Council's uncommitted revenue reserves is £0.03k above minimum level and is equivalent to £3.880m or 3% of net expenditure, and

### **3.0 Financial position for 2020/21**

3.1 This section of the report summarises the forecast financial position of the Council for the financial year ended 31 March 2021 as at 30 June 2020. It consolidates all of the detailed financial data available to date to provide a summary position. The report also provides details of individual Directorate forecasts.

#### **General Fund Revenue**

3.2 The Covid-19 pandemic has had a significant impact on the councils financial position; with the Council incurring increased and additional costs, loss of income, and a delay in implementation of a number of the Council's agreed savings which are only partially offset by savings incurred during the pandemic response phase.

3.3 This situation is compounded by continuing uncertainty over additional funding, fiscal flexibilities and/or further additional 'unknowns' that may impact the Council's finances, such as the impacts of local outbreaks, changes in national guidance or local policy. As a consequence, it is anticipated that there will be fluctuations in forecasts throughout the year as the current situation develops, with regular review of assumptions being required. Regular updates will be provided to Council within routine Budget Strategy Update reports.

3.4 Further details on the financial impact of COVID-19 is set out throughout sections 3 and 4 of this paper.

3.5 As at 30 June 2020 the General Fund is forecasting an overspend of £2.511m and the Clackmannanshire element of the H&SCP is forecasting an underspend of £(0.478)m, which brings the Council's overall position to an overspend of £2.033m for the year to March 2021.

3.6 Appendix 1 provides analysis of this position by each Directorate and those centrally held corporate budgets along with the position for Partnerships and Sources of Funding. Additional analysis is shown for each Directorate in Appendices 2, 3 and 4. Detailed variance analysis is also provided in Appendices 5, 6 & 7.

3.7 The key variations are as follows:

- £2.038m overspend within Social Services; £1.308m childcare and support and £0.536m Residential Placements.

- £0.569m loss of income within Place Directorate

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

- 3.8 The Clackmannanshire locality of the H&SCP is forecasting an underspend of £(0.478)m against a budget of £19,041m.
- 3.9 Detail of the forecast variances that make up this underspend are shown in Appendix 9 which has been provided to the partnership for inclusion in their consolidated financial report up to the end of June 2020.
- 3.10 Key variations are summarised as follows:
- £0.842m underspend on employee costs due to vacancies;
  - £1.034m underspend on Nursing Homes due to a reduction in occupied nursing home places;
  - £1.316m overspend on Care at Home due to an increase in weekly hours provided;
  - £0.610m underspend on Misc Third party Payments to other agencies, to be reallocated to reflect service provision, and
  - £0.427m shortfall in income due to less people being in short term care.
- 3.11 Budgets will look to be realigned to reflect changing demands on categories of care.

## **General Fund Capital**

- 3.12 Since the Council's budget was approved in February 2020, there have been a significant number of factors which have impacted on the Council's approved capital programme. The key changes proposed include:
- additional investment in the Learning Estate Strategy;
  - delays as a consequence of Covid-19, for instance in respect of the Parking Management Scheme;
  - additional capital investment as a consequence of Covid-19, for instance the roll out of IT kit to support home working;
  - specific reprioritisation to align with the agreed Be the Future priorities (approved by Council on the 10<sup>th</sup> September), for instance repurposing of the investment in Scotland's International Environment Centre (SIEC) to facilitate the delivery of tangible benefits and contribute to economic recovery in the area, and to make a contribution of £100k to the costs of running the City Region Deal RPMO, and
  - consequential reprioritisation and rephasing to align with the revised likely expenditure profile for the year and to ensure that the capital budget remains within affordability parameters.
- 3.13 Table 1 below details the key movements proposed to the Capital Budget for 2020/21. Appendix 13 presents this as a revised capital budget for the current

year. Council is requested to approve Appendix 13 as the Council's revised Capital Budget for the year.

Table 1: **Approved capital programme & Proposed Amendments:**

	<b>2020/21</b>	<b>2021/22</b>	<b>2022/23</b>	<b>2023/24</b>
	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>
<b>Approved Programme – Budget Paper Feb 2020</b>	<b>13,058</b>	<b>15,705</b>	<b>12,780</b>	<b>4,964</b>
Carry fwd adj	2,034	0	0	0
<b>Revised Programme April 2020</b>	<b>15,092</b>	<b>15,705</b>	<b>12,780</b>	<b>4,964</b>
<b>Amendments</b>				
Circular 2 – reduction in funding	34			
Specific Grant CWSS	(142)			
Specific Grant CWSS exp	142			
The Orchard & P1 Provision	238			
Parking Management Scheme	(380)	380		
	(112)	112		
IT WFH Kit	65			
Park Primary Nursery Extension	(1,014)	1,014		
		436		
Office 365	350			
IT Equip	50	50	50	
City Deal SIEC	100	150		
RPMO	100			
Land Acquisition	(1,114)	864		
Other Project Rephasing	(773)	773		
<b>Revised Programme</b>	<b>12,635</b>	<b>19,484</b>	<b>12,830</b>	<b>4,964</b>

3.14 Council is also asked to note that work is already prioritised to review future years' capital budgets in detail as part of budget preparations for 2021/22, given the impacts to date and uncertainty of further future impacts of the pandemic on costs and delivery.

### Progress on 2020/21 Approved Savings

3.15 At its budget meeting in February 2020, Council approved savings of £3.343m. Table 2 below shows the distribution of these savings across Directorates and indicates the forecast achievement of those savings by 31 March 2021.

**Table 2: General Services Revenue Budget 2020/21 distribution of planned savings by directorate and forecasted achievement.**

Directorate	Approved Savings 2020/21 £'000	Achieved/ Likely to be achieved £'000	At risk £'000	Unlikely to be achieved £'000	Unlikely to be achieved due to COVID £'000
<b>People</b>	1,345	820	465	60	60
<b>Place</b>	1,187	951	-	236	236
<b>Partnership &amp; Performance</b>	811	639	172	-	-
<b>Total</b>	<b>3,343</b>	<b>2,410</b>	<b>637</b>	<b>296</b>	<b>296</b>
		<b>72%</b>	<b>19%</b>	<b>9%</b>	<b>9%</b>

3.16 Table 2 shows that 72% of savings have been or are likely to be achieved, with a further 28% at risk or unlikely to be achieved in 2020/21. The achievement of savings has been significantly impacted by the Covid-19 pandemic with £296k forecast to be unachieved as a result. Further detail of progress on individual savings within each directorate is provided in Appendix 8. A review is currently about to start as part of budget preparations for 2021/22 to establish of those savings not achieved, which can be deferred to deliver a financial benefit in future years.

3.17 Managers are maximising efforts to achieve the approved level of savings or identify compensatory savings to sustain a balanced budget position.

## Housing Revenue Account (HRA)

- 3.18 The HRA Revenue account is forecasting a surplus of £(5.394)m which is £(0.221)m above the budgeted surplus. Appendix 10 provides details of the forecasted spend to 31 March 2021 with details of variances provided in Appendix 11. Arrears and rental income are being prioritised for close monitoring for any further impact on the expected surplus.
- 3.19 The key variances are as follows:
- £0.532m underspend on employee costs due to unfilled vacancies
  - £0.158m overspend on premises expenditure relating to an expected increase in the provision for bad debt due and Void rent loss mainly attributable to the effects of COVID.
  - £0.259m forecasted shortfall in income from recharges as less capital work being undertaken during lockdown.
- 3.20 During the Covid-19 pandemic response, additional equipment has been purchased to ensure HRA staff could fully meet the H&S requirements of working at home and continue to deliver statutory services. A virement of £19k to fund this additional office equipment was approved by the Strategic Director Place and the Section 95 officer in line with financial regulations. Council is asked to note this virement.
- 3.21 The HRA Capital Programme is forecast to underspend by £(0.585)m against a budget of £8.565m. This position includes sums carried forward from 2019/20.
- 3.22 The main programme updates and variations are set out in Table 3 below. Council is particularly asked to note the £50k virement detailed under the IT infrastructure line of the table.

**Table 3: HRA Capital Programme Update and main variations**

Activity	Budget £000	Forecast Expenditure £000	Variance £000	Commentary
Roof and Render	1,000	1,000	-	Works recommenced all activities fully back on site and expect to deliver planned activity for the year.
Alva Weir Muticon	1,050	1,050	-	The contractor is taking forward two pilot homes. Subject to the findings of this pilot activity a report will be submitted to council, highlighting proposed approach and highlighting additional governance requirements to complete the remaining homes.
Window Replacement	1,310	1,310	-	The Contractor has confirmed they can supply an additional two teams to install the majority of windows in this years programme. This should half the timescale (subject to winter weather) for completion.

Activity	Budget £000	Forecast Expenditure £000	Variance £000	Commentary
Kitchen Replacement Programme	1,050	500	(550)	This programme is scheduled to restart in October 2020. The work is carried out by our own tradespeople with arrangements being put in place to ensure a safe working environment. An increase in the cost of the direct materials is anticipated. The current underspend £(550k) will be monitored closely for potential further impacts alongside the potential associated income impacts within the HRA revenue budget.
Asbestos Removal Works	65	30	(35)	There has been a reduced amount of Electrical testing being undertaken this year as a consequence of the Covid-19 pandemic restrictions.
Door entry	200	200	-	A new contract is required to deliver this planned work and timescales for this have been impacted by the pandemic. As a consequence, delays are anticipated re planned activity.
Travelling person site				Report to Council scheduled March 2020 delayed, Report being prepared for October Council meeting to ensure appropriate governance
IT Infrastructure	70	70	-	A programme of desktop replacement and roll out of standard home working kit for 110 housing and property staff has been undertaken. The staff set up was completed by Monday 17th August to enable full blended working across housing and property. This means the staff are well placed to react to providing statutory obligations in the event of any localised shutdowns. To fund this programme a Virement of £50k from Project 10078 (Windows Replacement) was approved by Strategic Director and Section 95 officer in line with financial regulations and Council is asked to note this virement.

3.23 Appendix 12 provides details of all the approved budgets and forecast on the HRA capital programme for the current year. This provides detail of the individual projects within the various asset management plans.

### **Covid-related additional Scottish Government funding**

4.1 Section 3 has highlighted a range of impacts on the Council's core budgets as a consequence of action that has been taken to manage and mitigate the risks of the Covid-19 pandemic alongside other variances to date. This position



does not include the specific additional funding received from Scottish Government which is described below.

- 4.2 The Council has received a total additional allocation of £8.458m of funding for specific Scottish Government initiatives including Business Grants, Newly self employed Hardship Fund, along with an additional amount for the Scottish Welfare Fund. To date £7.643m of these funds are committed and further commitments continue to be made as applications are processed. This funding is ring-fenced and can only be used for the purpose set out in the grant form. Any unspent funds are expected to be returned to the Scottish Government.
- 4.3 Table 4 summarises expenditure and commitments against the residual elements of SG funding.

**Table 4: Summary of Additional Funding from SG for Covid-19 and Estimated Net Spend (full year 2020/21)**

<b>Additional Funding</b>	<b>Received £'000</b>
Hardship	465
Consequentials – share of £155m	1,442
Food Fund	583
<b>TOTAL</b>	<b>2,490</b>
Estimated Additional Costs	5,168
Reduced Costs	(154)
<b>Estimated Net Costs 2020/21</b>	<b>5,014</b>
<b>Funding Gap</b>	<b>2,524</b>

### **2020/21 Funding Strategy**

- 4.4 Council is aware of the requirement to maintain a balanced budget position. This paper has highlighted that, based on current information, the Council has a deficit on its current year's operations of £2.511m. This position assumes that as in 2019/20, the HSCP underspend of £(0.478)m is retained in the partnership as a contribution to the net operating deficit forecast for the current year.
- 4.5 There is an unprecedented level of uncertainty over a number of elements that have the potential to positively or negatively impact the Council's financial performance and funding strategy. These include:
- ongoing discussions with Scottish Government about a range of potential fiscal flexibilities which may deliver revenue benefits in the current financial year;

- ongoing discussion with Scottish Government about the likelihood of further additional funding to support ongoing response and recovery work, the impacts of local outbreaks and the additional costs of implementing aspects of Scottish Government and Public Health (Scotland) guidance. and
- uncertainties over local conditions for the rest of the year, for instance the impact of any potential local outbreak(s) and the levels of restrictions that may need to be implemented.

4.6 Following the preparation of the draft 2019/20 Annual Accounts, the Council held the following reserves as at 1<sup>st</sup> April 2020:

	£m	£m
<b>General Reserves</b>		<b>11.9</b>
- Committed	5.6	
- Uncommitted	6.3	
<b>Capital Receipts</b>		<b>2.1</b>
<b>Transformation Fund</b>		<b>0.9</b>

- 4.7 At 1<sup>st</sup> April 2020, the Council held general reserves of £11.9m, an increase of £3.3m from April 2019. £5.6m of those are committed to fund specific items of expenditure including areas that are ring-fenced. The Councils policy is to retain uncommitted reserves at a level of 3% of net budgeted expenditure. For 2020/21 this equates to £3.9m, therefore, uncommitted general reserves are £2.4m above this minimum level. This means that the Council has some reserves above the minimum level available to fund additional unbudgeted priorities through the year.
- 4.8 Capital Receipts can be used for Capital Expenditure and permitted elements of revenue expenditure including voluntary severance and loans fund repayments. Recent flexibility by the Scottish Government has also allowed Capital Receipts to be used to form a Transformation Fund.
- 4.9 The use of reserves to support continued service delivery is not recommended as this position would not be sustainable over the longer term. Reserves are one-off sources of funding and would add to the gap in future years.
- 4.10 Uncommitted reserves could, however, be used to fund one off events such as the financial impact of COVID-19. There is much uncertainty around the future impact of COVID-19; further waves, localised lockdown and long term recovery and the ability of Scottish Government to fund any associated further expenditure. It would therefore be prudent to earmark an element of uncommitted reserves for this purpose. It is recommended that £1.5m of uncommitted reserves is earmarked to cover any additional costs and that this level be kept under review during the year. Subject to agreement by Council, this would reduce uncommitted reserves to £0.9m above minimum reserves level (3.7%).

4.11 The overall proposed Funding Strategy for 2020/21 is as follows:

- the allocation of £1.5 million of uncommitted reserves to support the 2020/21 budget
- a detailed quantification/review of the potential financial benefit to Clackmannanshire of the proposed fiscal flexibilities currently under consideration by Scottish Government
- the establishment of a Recovery Plan for social care to be developed and implemented urgently. The Recovery Plan should place an emphasis on the scrutiny and refinement of current outturns to reflect the increasing choice and flexibility of supports available as restrictions are eased. It should also prioritise and maximise the opportunities to redesign and transform current delivery models, thereby delivering financial and service sustainability in the future and it should provide a clear evaluation of capacity and demand for the future
- Spending restraint should be implemented across all council services with immediate effect. The Section 95 Officer and Chief Executive are discussing how enhanced management scrutiny of spend can also be implemented to ensure that the corporate focus remains on priority expenditure.

4.12 The impact of this funding strategy will be reported to Council routinely as part of future Budget Strategy update reports. Proposals to ease, revise or add to the above actions will be made as required. On previous occasions, spending restraint has been well managed by the Council and has delivered significant improvements in the financial performance to that originally forecast, thereby reducing the reserves balance required.

## **5.0 Budget Process 2021/22**

5.1.1 For 2021/22, as in previous years, it is proposed that the Council aims to bridge its funding gap by:

- undertaking a thorough review of all service budgets to establish the budget requirement for future years. This review includes a review of under and overspends to ensure the resultant budgets are aligned with activity to facilitate meaningful monitoring and scrutiny of service delivery and financial performance;
- a review of previously agreed savings that are anticipated to deliver a financial benefit in 2021/22 to ensure that these can still be delivered and to confirm the value of the associated savings;
- evaluation of the reasons for savings not being achieved in the current financial year to establish whether these can still be delivered, albeit on a delayed basis;
- the identification of management efficiencies in the light of changes in service operational practice/requirements

- specific policy savings, and
  - savings and efficiencies from agreed transformational business cases.
- 5.1.2 All council members will receive information on all officer proposals as part of the routine budget engagement.
- 5.1.3 As for 2020/21, the budget process will also be supported by the Be the Future Board. The Board is made up of members of the Administration and the two opposition groups along with Senior Officers.
- 5.1.4 All material transformation savings proposals will be considered by the Board in line with the previously agreed framework. The Board scrutinises business cases which are then submitted to and approved by Council. The individual projects are routinely overseen by the Board including the monitoring of benefits realisation and post implementation review.
- 5.1.5 Consultations will also be carried out during the year on specific proposals as part of the business case development. The consultation will be targeted at affected groups and outputs of the consultation will be used to shape the final proposals. Additionally, targeted budget consultation will be undertaken where indicated by the equalities impact assessment in respect of policy saving proposals prior to submission to the Council for approval as part of the Budget setting arrangements.

### **Demand Pressures**

- 5.2 In calculating the revised budget gap, Contract and General inflation pressures are currently assumed at £2m based on previous trends of bids and approvals. Demand pressure bids will be completed by Services during September and October in conjunction with Finance and will be reviewed by the Strategic Leadership Group and the S95 Officer. Bids that are agreed will be included within the budget gap assumptions.

### **Budget Timeline**

- 5.3 Due to COVID-19 and the impact on Finance capacity of administering a range of funding streams to support individuals and businesses, the budget process for 2021/22 is commencing slightly later than in previous years. As established in the 2020/21 budget paper, the budget process mainly focusses around the Be the Future programme and further details of this are set out in the Transformation paper reported to Council on the 10 September 2020. In recognition of the longer term process for the Be the Future Programme, this approach is augmented by additional management efficiencies and policy proposals that arise through the year to close the gap as noted above.
- 5.4 An indicative budget timeline is set out below.
- **September** - An initial session has been scheduled with the Extended Strategic Leadership Group (ExSLG) on xxx September. This session will be used to set out the current budget gap and latest assumptions identifying the estimated level of savings required to set a balanced budget. This session will also set out the budget approach for identifying and reporting savings. Following this session, the group will be tasked with

developing business cases in conjunction with relevant support services: Finance, HR, Legal as required.

Similar update sessions will also be held with elected members and trade union representatives at the start of October.

- **October** – following the work to update the current year's Capital Budget, early work will focus on Capital Strategy Development. Services will also be asked to prepare any capital bids for consideration at the Capital workshop in November.
- **November** - A follow up session with ExSLG will be held in November to consider draft business case proposals alongside proposed management efficiencies and policy savings. The level of savings identified will be compared against the budget gap to identify whether additional proposals are required. Further development of proposals will take place if required.
- **November** – Briefings for Members and Trade Unions will be held providing information on new savings proposals, progress on previously approved savings, and an update on the budget gap. This will also include savings that have come through the Be the Future Board.

During November a Capital Workshop will be held to review and revise the agreed capital budget and to scrutinise new capital bids.

- **December** – further planned engagement with ExSLG to review the current position and remaining budget gap after applying approved savings.

At the time of writing this report, the timescales for the Draft Scottish Budget are unknown. However, the most up to date information in relation to the settlement will be reviewed to inform assumptions in respect of funding and keep Council informed of the indicative Budget Gap.

Demand Pressures will be reviewed by the Section 95 Officer and SLG. Budget gap will be updated with approved bids.

- **January** – The roll-forward budget will be completed and the Budget gap updated.

Briefings will be held with elected members and trade union representatives to provide an update on: the Settlement impact, any changes to assumptions, approved savings and demand pressures and the resultant budget gap.

A workshop will also be held with Senior Officers and the Administration Group to finalise the Administration's Budget.

- **February** – Full Council meeting to set 2021/22 Budget.

## 6.0 Additional governance requests

- 6.1 Since the last Council meeting, requests have been received for proposals to be submitted to Council for items of priority investment. These are detailed in the remainder of this section.
- 6.2 The Section 95 Officer has received a request to contribute to the provision of additional finance support for the HSCP. The funding contribution has been shared on a proportionate basis of the budgeted contributions of each partner. For Clackmannanshire, this equates to £5k from uncommitted reserves for 6mths in the current financial year (2020/21) and an ongoing £10k from 2021/22. Council is asked to approve this additional investment in the HSCP.
- 6.3 In the Be the Future Update report to Council on 10 September, Council was updated on recent work undertaken by the Senior Leadership Group in respect of the delegated EDMF/ Council authority to spend £520k on priority resourcing needs. The outcome highlighted that additional resource was needed (£58k) to cover the costs of the seven posts for 18months (bringing the total investment for the seven posts to £578k). Additionally it was highlighted that there remained significant unmet resourcing needs. Council is therefore requested to delegate a further £250k from uncommitted reserves to the Senior Leadership Group to address some of the residual priority unmet need. Commitments against this additional resourcing would be provided to Council at the October meeting if the investment is approved.
- 6.4 On the 10 September 2020, Council was notified that the Transformation Fund balance is now £242k following a range of recent investment. As work is now progressing rapidly to develop the Council's budget and associated Transformation business cases, it is proposed that the Transformation Fund is increased by £500k to facilitate future planned work. Council is asked to note that all expenditure against this Fund is approved and reported through Council governance.
- 6.5 City Region Deal – Flexible Skills Project.

The Outline Business Case (OBC) for the Skills & Inclusion Programme was approved by Scottish Government in October 2019 as part of the process of reaching deal signing. It is made up of a Flexible Skills Project led by Clackmannanshire Council and an Inclusion Workers and Investment fund project led by Stirling Council.

Whilst progress was made on developing the required Full Business Case for each project prior to COVID 19, the impact of the pandemic has been significant and there remains a significant capacity challenge to business case completion and project start-up activities such as recruitment. Within this context however, officers are committed to minimising any further delays as the resource for this programme has a role to play as part of the region's economic recovery.

A minimal delay of approximately six months in starting the Flexible Skills Project is inevitable but to minimise any further delays the securing of additional resource identified as part of the project is required. The resource referred to is a spend of up to £29,635 in 2020/21 which will cover staff and other programme costs such as software licenses. There is a low risk that this sum will not return to the Council as revenue income should the Full Business Case not be approved. However, the impact of not progressing this work and

potential loss of the full programme benefits are considered to outweigh the materiality of the investment sum.

The Council is asked to approve the progression of the Flexible Skills Programme through the recruitment of staff whilst acknowledging the associated financial risk.

- 6.6 Subject to the approval of the requests detailed in paragraphs 6.2 to 6.4, Council is asked to note the balance remaining of £0.03k above minimum 3% uncommitted reserve level of £3.850m.

## 7.0 Sustainability Implications

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

## 8.0 Resource Implications

### 8.1 *Financial Details*

- 8.2 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

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

### 8.4 *Staffing*

- 8.5 There are no direct staffing implications arising from this report.

## 9.0 Exempt Reports

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

## 10.0 Declarations

The recommendations contained within this report support or implement our Corporate Priorities and Council Policies.

- (1) **Our Priorities** (Please double click on the check box )

Clackmannanshire will be attractive to businesses & people and ensure fair opportunities for all

Our families; children and young people will have the best possible start in life

Women and girls will be confident and aspirational, and achieve their full potential

Our communities will be resilient and empowered so that they can thrive and flourish

**(2) Council Policies** (Please detail)

**11.0 Equalities Impact**

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

Yes  No

**12.0 Legality**

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

**13.0 Appendices**

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

Appendix 1 – Council Summary at June 2020

Appendix 2 – People Summary at June 2020

Appendix 3 – Place Summary at June 2020

Appendix 4 – P&P Summary at June 2020

Appendix 5 – People Variances at June 2020

Appendix 6 – Place Variances at June 2020

Appendix 7 – P&P Variances at June 2020

Appendix 8 – Summary Savings by Directorate at June 2020

Appendix 9 – HSCP Variances at June 2020

Appendix 10 – HRA Revenue Forecast at June 2020

Appendix 11 – HRA Variances at June 2020

Appendix 12 – HRA Capital Forecast at June 2020

Appendix 13 – GF Capital Budget 2020-21



## 14.0 Background Papers

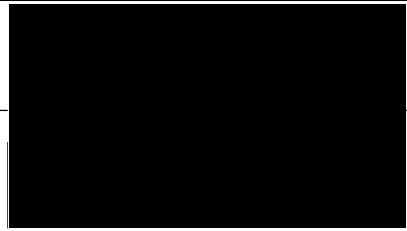
14.1 Have you used other documents to compile your report? (All documents must be kept available by the author for public inspection for four years from the date of meeting at which the report is considered)

Yes  (please list the documents below) No

### Author(s)

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### Approved by

NAME	DESIGNATION	SIGNATURE
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	<b>Annual Budget</b>	<b>Forecast to</b>	<b>Variance Forecast</b>
	<b>£'000</b>	<b>March 2021</b>	<b>to Budget</b>
		<b>£'000</b>	<b>£'000</b>
Resource & Governance	6,156	6,203	46
Strategy & Customer Services	3,303	3,555	251
Executive Team	3,132	3,109	(23)
Development & Environmental	15,157	15,830	673
Education Service	58,712	59,156	444
Housing & Community Safety	12,498	12,159	(339)
Social Services	13,853	15,891	2,038
Corporate Services	551	(29)	(580)
Misc Services - Non Distributed Costs	1,312	1,312	0
	<b>114,675</b>	<b>117,186</b>	<b>2,511</b>
<b>less allocated to non general fund</b>	<b>(1,305)</b>	<b>(1,305)</b>	<b>0</b>
<b>Services Expenditure</b>	<b>113,370</b>	<b>115,881</b>	<b>2,511</b>
<b>Partnership Contributions</b>			
Central Scotland Valuation Joint Board	454	454	(0)
Health & Social Care Partnership	19,041	18,563	(478)
	<b>132,864</b>	<b>134,897</b>	<b>2,033</b>
<b>Add/Deduct</b>			
Interest on Revenue Balances	(91)	(91)	0
Loans Fund Contribution	5,770	5,770	0
Contribution to Bad Debt Provision	200	200	(0)
	<b>138,743</b>	<b>140,776</b>	<b>2,033</b>
<b>Sources of Funding</b>			
General Revenue Funding/Non-Domestic Rates	(113,160)	(113,160)	(0)
Council Tax	(23,763)	(23,763)	0
Council Tax Reduction Scheme	0	0	0
Contribution from Reserves	0	0	0
Capital Stimulus Fund	0	0	0
Application of unapplied Capital receipt	(1,160)	(1,160)	(0)
Contribution from Earmarked Reserves	(660)	(660)	0
Contribution from Uncommitted Reserves	0	0	0
	<b>(138,743)</b>	<b>(138,743)</b>	<b>(0)</b>
<b>Projected (Surplus)/Shortfall</b>	<b>0</b>	<b>2,033</b>	<b>2,033</b>
<b>Summarised by Division</b>			
People	74,763	77,552	2,789
Place	18,296	18,475	179
Partnership & Performance	19,753	19,876	123
Health & Social Care Partnership	19,041	18,563	(478)
Corporate Services	6,437	5,857	(580)
Central Scotland Valuation Joint Board	454	454	(0)
	<b>138,743</b>	<b>140,776</b>	<b>2,033</b>

# People Summary 2020/21

Appendix 2

	<i>Annual Budget 2020/21 £'000</i>	<i>Forecast to March 2021 £'000</i>	<i>Variance Forecast to Budget £'000</i>
Strategy & Customer Services	1,567	1,777	210
Executive Team	123	112	(12)
Development & Environmental	508	616	109
Education Service	58,712	59,156	444
Social Services	13,853	15,891	2,038
<b>Division Expenditure</b>	<b>74,762</b>	<b>77,552</b>	<b>2,789</b>

## Place Summary 2020/21

Appendix 3

	<i>Annual Budget 2020/21 £'000</i>	<i>Forecast to March 2021 £'000</i>	<i>Variance Forecast to Budget £'000</i>
Strategy & Customer Services	67	52	(14)
Executive Team	132	100	(32)
Development & Environmental	13,910	14,480	569
Housing & Community Safety	4,187	3,843	(344)
<b>Division Expenditure</b>	<b>18,296</b>	<b>18,475</b>	<b>179</b>

## Partnership & Performance Summary 2020/21

Appendix 4

	<i>Annual Budget 2020/21 £'000</i>	<i>Forecast to March 2021 £'000</i>	<i>Variance Forecast to Budget £'000</i>
Resource & Governance	6,156	6,203	46
Strategy & Customer Services	1,670	1,726	56
Executive Team	2,876	2,897	21
Development & Environmental	739	734	(5)
Housing & Community Safety	8,311	8,316	5
<b>Division Expenditure</b>	<b>19,753</b>	<b>19,876</b>	<b>123</b>
Corporate Services	7,775	7,195	(580)
Health & Social Care Partnership	19,041	18,563	(478)

People	Annual Budget 2020/21	Forecast to March 2021	Total Variance Forecast to Budget at June	Variance due to Covid	Variance due to Non Covid	Narrative
	£'000	£'000	£'000	£'000	£'000	
Strategy & Customer Services	1,567	1,777	210	116	94	Strategy and Customer Services, ( <b>Libraries &amp; Leisure</b> ) is forecast to overspend by £0.210m. <b>Leisure Services</b> is forecast to overspend by £0.235m which is offset by the <b>Libraries</b> forecast underspend of £(0.025)m particularly in relief staff. In Leisure an overspend of £0.067m is expected on payments for Alloa Leisure Bowl, while the closure of facilities due to <b>Covid</b> is expected to reduce income by £0.192m, £0.052m of which remains unallocated. The reduced requirement for relief staff as <b>Covid</b> has closed the facilities has mitigated this by £(0.024)m.
Executive Team	123	112	(11)		(11)	Strategic Director underspend due to vacancy management
Development & Environmental	508	616	109	109	0	<b>Economic Development:</b> Overspend £0.109m. Due to lower throughput of clients due to <b>Covid</b> .
Education	58,712	59,156	444	554	(110)	<b>Devolved Schools</b> are forecast on budget as any under or overspend is carried forward. The current estimated overspend of £0.170m is reflected within Primary Non devolved flexibility this includes additional teaching resources of 20FTE from August 20 estimated cost £0.571m.
						<b>Early Years</b> are forecast to underspend by (£0.101m) The underspend is due to Nursery Teacher vacancies and transfer to primary schools (£0.128m), staff turnover in core nurseries as staff move to new facilities (£0.045m) and reduction in income due to <b>Covid</b> closure £0.072m. The 1140hrs funding of £4.523m is forecast on budget as any underspend can be carried forward however it is likely to be fully utilised this financial year.
						<b>Additional support needs (ASN)</b> is forecast to overspend by £0.148m. Overspends of £0.035m for travel escorts due to increased demand, Bus & taxi contracts £0.009m, Accessibility Strategy is £0.015m overspent, the NHS OT & Physio contract is forecasting an underspend of (£0.096m) due to <b>Covid</b> non delivery of contract and there is a underspend of (£0.065m) on the Additional support for Additional Learning SG funding as staffing in place from August 20 only, Learning Assistants NHS Income is under recovered by £0.087m due to <b>Covid</b> non delivery and staffing costs are projecting a £0.143m overspend due to increasing demand, there is a £0.020m overspend in various minor non staffing areas.
						<b>Primary non devolved</b> is forecast to overspend by £0.331m. Within the core Primary Non devolved areas a £0.021m overspend is made up from Clothing Grants (£0.027m), Bus Contracts (£0.009m), staffing £0.011m and £0.046m in non staffing expenditure (Parent pay charges, cleaning, Seemis). Within Teachers Flexibility an overspend of £0.310m reflects the current Devolved schools overspend including 20FTE additional resource teachers less estimated SG funding for this £0.254m <b>Covid</b> impact.
						<b>Secondary non devolved</b> is forecast to overspend by £0.027m. Underspends within School Clothing Grants (£0.008m), SQA Fees (£0.010m), EMA admin fees (£0.013m) and School Transport (£0.029m) are offset by a projected shortfall in Music income due to reduction in uptake following a previous year increase in fees £0.058m further compounded by <b>Covid</b> non delivery of lessons £0.020m and non staffing expenditure in central areas £0.009m.
						<b>PPP</b> is forecasting an underspend of (£0.033m), higher than expected payments to the contractor of £0.013m are offset by estimated agreed deductions, surplus budget (£0.033m)
						<b>Pupil Equity Funding (PEF)</b> is forecast on budget. Funding is allocated on an Academic Year basis and any underspend is carried forward to next year
						<b>Business management</b> is forecasting an underspend of (£0.014m). Chief Officers part year vacancy (£0.053m) offset by additional staffing resource <b>Covid</b> digital learning £0.081m, Business Support vacancy (£0.030m) and various non staffing (£0.012m)

People	Annual Budget 2020/21	Forecast to March 2021	Total Variance Forecast to Budget at June	Variance due to Covid	Variance due to Non Covid	Narrative
						<b>Sports Development</b> is forecasting an overspend of £0.136m due to a reduction in Income in various programs due to <b>Covid</b> totalling £0.158m less associated savings of (£0.022m) in casual sports coaches and equipment
						<b>In other areas</b> , Psychology Service (£0.021m), School Crossing Patrols (£0.016m), and Youth and Adult Services (£0.013)m combines to an underspend of (£0.050m) which is mainly staff turnover
<b>Social Services</b>	13,853	15,891	2,038	1,407	631	
				515	793	<b>Childcare &amp; Support</b> are forecast to overspend by £1.308m The main variances are; External Fostering payments £0.685m; Internal Fostering £0.026m; Residence Orders £0.064m; Professional Fees £0.028m; Kinship Payments are forecast to underspend by £0.106m The number of External Foster placements has increased by 12 since the start of the year, many of these being related to <b>Covid</b> . External foster care is high cost and an area that is being actively addressed through the use of Family Group Decision Making, Restorative Practice and the more bespoke and targeting of commissioned services. Third Party Payments £0.193m, mainly within payments to voluntary organisations £0.170m, and Professional Fees £0.023m Transfer Payments are forecast to overspend by £0.362m relating to Informal Kinship Payments £0.291m, Self Directed Support £0.071. Transport costs are forecast to underspend by £0.010m, in relation to client transport including family contact. These overspends are offset by underspends in employee costs £(0.036)m mainly due to vacancies and recruitment slippage, especially within the children's unit (£0.29m) There are also small underspends of £0.005m within Property Costs.
				19	67	<b>Criminal Justice</b> are forecast to overspend by £0.086m Contributing to the overspend is £0.124m relating to payments to third parties. including a contribution to overheads. £0.042 relating to equipment and materials, £0.011m for Premises and Transport and unachievable income from Glenochil Prison of £0.045m. This is offset by an underspend on staffing of £(0.136)m as a result of vacancies.
				0	108	<b>Management and Service Strategy</b> are forecast to overspend by £0.108m. The overspend is the result of forecast expenditure on Third Part payments of £0.44m (mainly payments to voluntary organisations £0.144m offset by underspends on payments to Other local authorities). These are also small overspends forecast within Staffing £0.017m and a un under recovery of income from other local authorities £0.047m.
				874	(338)	<b>Residential Placements</b> are forecast to overspend by £0.536m. There are currently 18 children in residential placements with a forecast to overspend by £0.386m. Out of area education expenses are forecast to overspend by £0.150m. This budget relates to 23 children receiving educational support from other local authorities. This budget heading is extremely dynamic and the forecast makes no provision for any unknown future new placements.
<b>Directorate Total</b>	<b>74,763</b>	<b>77,552</b>	<b>2,790</b>	<b>2,186</b>	<b>604</b>	

Place Directorate  
Variances at 30th June 2020

Appendix 6

Place	Annual Budget 2020/21	Forecast to March 2021	Variance Forecast to Budget at June	Variance due to Covid	Variance due to Non Covid	Narrative
	£'000	£'000	£'000	£'000	£'000	
Strategy & Customer Services	67	52	(14)	(14)		Reception staff underspend as no relief cover or extra hours required at present.
Executive Team	132	100	(32)		(32)	Underspend of £(0.032)m due to recharge to HRA for Strategic Director's time at 25%
Development & Environmental	13,910	14,480	569	446	123	<p><b>Building Operations:</b> Overspend of £0.033m due to electricity usage throughout sites.</p> <p><b>Catering:</b> Overspend of £0.113m. £0.081 due to Holiday Hunger Programme, £0.020m is due to reduced income from breakfast club suspension as a result of <b>Covid</b> and £0.012m is due to reduced payments from the milk scheme.</p> <p><b>Regulatory:</b> Overspend of £0.011m due to lower income from rental of park space as a result of <b>Covid</b>.</p> <p><b>Waste Management:</b> Underspend of £(0.084)m. £(0.095) due to underspend in Waste Treatment, £(0.024)m on various small underspends, £0.035m overspend on 18/19 unachieved saving on recycling centre opening hours.</p> <p><b>Streetcare:</b> Overspend of £0.049m. £0.040m overspends on overtime due to an unrealised saving in 18/19, £0.009m small overspends.</p> <p><b>Fleet:</b> Underspend of £(0.007)m. £(0.020)m decrease in diesel due to the use of electric vehicles, £(0.017)m decrease in material spend due to repairing rather than replacing, £(0.009) saving in replacement of tyres. These underspends are partially offset by a £0.040m reduction in internal income due to <b>Covid</b>.</p> <p><b>Grounds Maintenance:</b> Overspend of £0.033m due to lower income as a result of restrictions on construction and movement due to <b>Covid</b>.</p> <p><b>Facilities:</b> Overspend of £0.013m due to acting up payments in salaries. There is a corresponding underspend for this in Development Services.</p> <p><b>Roads:</b> Overspend of £0.142m due to decreased income as a result of restrictions on construction and movement due to <b>Covid</b>.</p> <p><b>HoS:</b> Overspend of £0.004m on postages and printing and photocopying</p> <p><b>Development Services:</b> Overspend of £0.262m. £0.200m, due to a 40% reduction of income in Building Standards and Planning as a result of restrictions on construction and movement due to <b>Covid</b> and a £0.100m, unachieved saving on the Police Scotland collaboration that hasn't progressed to date. There is a £(0.040)m underspend on staffing due to vacancy management. The acting up impact of this is visible in facilities as an overspend.</p>
Housing & Community Safety	4,187	3,843	(344)	(46)	(298)	<p><b>Building Operations:</b> Unrealisable income within the Design team for work that was previously charged to capital is offset by staffing vacancies to leave an overspend of £0.144m. This is offset by a forecast underspend of £(0.106)m in the property maintenance area mainly attributes to rates of which £(0.047)m is a consequence of the non implementation of the 1.6% increase due by the Scottish government due to <b>Covid</b>.</p> <p><b>Homelessness:</b> At present it is forecast that this department will underspend by £(0.299)m. Each area is forecast to underspend with income from housing benefit expected to be £(0.151)m more than budget while expenditure on B&amp;B and security anticipating a £(0.108)m reduction There is an underspend of £(0.030)m on premises costs and £(0.010)m on staffing also forecast.</p> <p><b>Housing :</b> External grant funding and income from Coalsnaughton NHT for management &amp; maintenance services is being received. This is used to fund the salaries of current staff as well as new staff appointments. Based on current staff there is a cash underspend of £(0.081)m.</p>
<b>Directorate Total</b>	<b>18,296</b>	<b>18,475</b>	<b>179</b>	<b>386</b>	<b>(207)</b>	



Partnerships & Performance Directorate  
Variances at 30th June 2020

Appendix 7

Partnership & Performance	Annual Budget 2020/21	Forecast to March 2021	Variance Forecast to Budget at June	Variance due to Covid	Variance due to Non Covid	Narrative
	£'000	£'000	£'000	£'000	£'000	
Resource & Governance	6,156	6,203	46	4	42	<p><b>Accountancy:</b> Underspend of £(0.023)m. £(0.017)m is due to vacancy management. £(0.006)m underspend in postage, stationery and subscriptions.</p> <p><b>Corporate training:</b> Underspend of £(0.016)m, due to a delay of courses as a result of <b>Covid</b> lock down restrictions.</p> <p><b>Elections:</b> Underspend of £(0.058)m, due to only 1 by-election being planned in November 2020.</p> <p><b>IT:</b> Overspend of £0.117m. £0.010m overspend in staffing due to unachievable TVR which is partially being offset by vacancy management, £0.020m overspend related to delayed MFD contract saving which has been delayed due to norovirus and <b>Covid</b> outbreak, £0.047m overspend on telephones / mobiles, £0.058m software maintenance mainly due to VMWARE, cyber security and back up services, £(0.018) in hardware purchases.</p> <p><b>HR:</b> Underspend of £(0.026)m due to staffing.</p> <p><b>Legal, Democracy &amp; Audit:</b> Overspend of £0.006m due to unachievable income.</p> <p><b>Head of Service:</b> Overspend of £0.046m relating to a legacy unachievable saving on staffing from 17/18.</p>
Strategy & Customer Services	1,670	1,726	56	36	20	<p>In 2020-21 there is anticipated to be a reduction in income from the services offered by the Registrars due to the restrictions. At present the forecast is an overspend of a £0.100m of which £0.036m can be attributed to <b>Covid</b> with the balance remaining continuing to be for Scottish Certificates. The £0.100m external funding budget is anticipating a shortfall of £0.050m. This is offset by current staffing savings within the contact centre, communications and members helping to offset the overspend by £(0.094)m. This leaves the forecast at June 2020 as an overspend of £0.056m.</p>
Executive Team	2,876	2,897	21		21	Period when Strategic Director of Partnership & Performance was Acting Chief Executive.
Development & Environmental	739	734	(5)	52	(57)	<p><b>Licensing:</b> Overspent by £0.056m due to decrease in alcohol and civil licence income as a result of <b>Covid</b>.</p> <p><b>Trading standards:</b> Underspent by £(0.048)m, due to a reduction in service cost with Stirling Council.</p> <p><b>Environmental Health:</b> Underspent by £(0.014)m, £(0.010)m underspend as a result of staffing and £(0.004)m as a result of reduced contractor spend due to less activity as a result of <b>Covid</b>.</p>
Housing & Community Safety	8,311	8,316	5	104	(99)	<p>There is at present a forecast that expenditure on staffing within Revenues will be an underspend of £(0.099)m. This consists of a vacancy, maternity leave and long term sickness. In the Rent Allowances part of Housing Benefit it is currently forecast that there will be no income from Housing Benefits Overpayments this year as none has currently been received giving shortfall of £0.104m. This recovery action has now resumed and the next forecast will be more able to predict the income expected. The Scottish Welfare Fund is forecast on budget as the additional expenditure will be covered by additional funding from the Scottish Government.</p>
<b>Division Total</b>	<b>19,753</b>	<b>19,876</b>	<b>123</b>	<b>196</b>	<b>(73)</b>	
Corporate Services	7,775	7,195	(580)		(580)	Underspend due to additional grant funding allocated post budget setting held corporately offset by organisational restructure saving within People Directorate and other small corporate savings held centrally.
<b>Corporate Services</b>	<b>7,775</b>	<b>7,195</b>	<b>(580)</b>	<b>0</b>	<b>(580)</b>	

Detailed Schedule of Savings - Performance & Partnerships Division

Management Efficiencies

Service Reference	Division	Description of Saving	2020/21 £	Achieved/Likely to be achieved £	Amber £	Red £	Service Updates
P&PF&R6	P&P	Move to rolling Asset Valuation	66,000	66,000			Saving achieved
P&PHMHB1	P&P	Rent Rebates Rent Allowances - reduce current budget provision in conjunction with Homeless CASH	266,000	162,000	104,000		Current data suggests saving partially achievable
P&PHMHB1	P&P	Rent Rebates Rent Allowances - reduce current budget provision in conjunction with Homeless	250,000	250,000			Current data suggests saving achievable
P&PHR1	P&P	Reduce Corporate Training Budget	23,800	23,800			Saving achieved
P&PHR2	P&P	HR- Supplies and Services budget reduction	4,125	4,125			Saving achieved
P&PHR3	P&P	HR- Reduction in Admin Support - Vacancy	27,159	27,159			Saving achieved
P&PLE1	P&P	Legal-Supplies and Services budget reduction	498	498			Saving achieved
P&PF&R1	P&P	Finance- Reduction in Postages Budget	5,000	5,000			Saving achieved
P&PF&R3	P&P	Credit Card Rebate	10,000	2,000	8,000		Work not able to progress on this due to COVID priorities.
P&PS&P1	P&P	Partnerships-Budget Realignment	10,000	10,000			Saving achieved
P&PS&P6	P&P	Newspaper Copyright	1,500	1,500			Saving achieved
P&PF&R4	P&P	Treasury Contract price reduction	3,000	3,000			Saving achieved
P&PLE2	P&P	Legal & Democracy Efficiencies	6,592	6,592			Saving achieved
P&PF&R5	P&P	Finance & Revenues Efficiencies	30,000	30,000			Saving achieved
P&PS&P7	P&P	Research & Information Officer Vacancy - CASH for 2 years	37,000	37,000			Saving achieved
P&PHR4	P&P	Shared Cost/Salary Sacrifice Additional Voluntary Contribution (SCAVC) Scheme - savings on Tax & NI contributions	20,000	10,000	10,000		Transferred to new AVC scheme in August 2020
<b>Total</b>		<b>Management Efficiencies</b>	<b>760,674</b>	<b>638,674</b>	<b>122,000</b>	<b>0</b>	

760,674

Prior Years

Service Reference	Division	Description of Saving	2020/21 £	Likely to be achieved £	Amber £	Red £	
	P&P	Income generation through new Funding Officer post	50,000		50,000		A small number of funding bids have been submitted to external funding bodies, however progress on these has been delayed due to Covid.
<b>Total</b>		<b>Prior Years</b>	<b>50,000</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	

0

Summary By Type	2020/21 £	Likely to be achieved £	Amber £	Red £
<b>Management Efficiencies</b>	760,674	638,674	122,000	0
<b>Policy</b>	0	0	0	0
<b>Prior Years</b>	50,000	0	50,000	0
<b>Total Division</b>	<b>810,674</b>	<b>638,674</b>	<b>172,000</b>	<b>0</b>

check

810,674

78.8% 21.2% 0.0%

Health & Social Care Partnership  
Variances 30 June 2020

Appendix 9

Health & Social Care Partnership	Annual Budget 20120/21	Forecast to June 2020	Variance Forecast to Budget at June 2020	Narrative
	£'000	£'000	£'000	
<b>Employees</b>	8,500	7,659	(842)	Underspend due to vacancies across a range of cost centres, including Disability Day Care. There is a forecast overspend at Menstrie House of £109,000.
<b>Long Term Care</b>				
Nursing Homes	7,594	6,560	(1,034)	Nursing Home places have fallen by 30 since the start of the year and now stand at around 150. Savings will be offset by Relief payments to Providers through the Mobilisation Fund.
Residential Homes	3,594	3,612	18	Overall numbers remain stable at around 60.
<b>Community Based Care</b>				
Care at Home	7,176	8,492	1,316	Current commitments have increased slightly by 300 hours/week since the start of the year to stand at 10,600 hours.
Day Care	230	297	67	Day Care for approximately 42 service users of which 19 have complex needs, the forecast is stable at this time.
Direct Payments	953	1,011	58	Numbers are stable with 70 service users receiving a direct payment.
Housing Aids and Adaptations	159	164	5	Demand driven adaptations within private sector homes.
Housing with Care	163	278	115	This budget is for Supported Accommodation provided by external organisations
Respite	129	53	(76)	Costs for respite have fallen as a result of service changes and service users moving to long term care.
<b>Misc. Third Party Payments</b>	1,771	1,160	(610)	This heading covers various payments to other agencies including other local authorities, registration fees, payments to voluntary organisations. The underspend relates to growth funding awarded in the 2020/21 budget that is to be allocated.
<b>Supplies and Services</b>				
Supplies and Services	372	433	61	This heading includes equipment, house adaptations, food and insurance, postage, printing and administration. The forecast over spend relates to increased levels of spend on equipment servicing and maintenance as well as insurance.
Premises Expenditure	11	25	13	The budget covers cleaning materials within operational buildings.
Transport Expenditure	48	43	(5)	Travel costs are forecast to underspend as a result of reduced amounts of travel in the first quarter.
<b>Income</b>				
Income	(4,390)	(3,963)	427	Income is forecast to be fall below budget this year as a result of less people being in long term care (Covid related).
Resource Transfer (Health)	(7,271)	(7,262)	9	Includes Income from NHS, integration funding and contributions for complex care.
<b>Total</b>	<b>19,040</b>	<b>18,562</b>	<b>(478)</b>	

**Place Division**  
**HRA Outturn as at 30th June 2020**

**Appendix 10**

<i>Description</i>	<i>Annual Budget for</i>	<i>Annual Forecast for</i>	<i>Variance Forecast v</i>
	<i>2020/21</i>	<i>2020-21</i>	<i>Budget</i>
	<i>£'000</i>	<i>£'000</i>	<i>£'000</i>
Chief Officers Gross Salaries	23,968	23,968	(0)
Chief Officers Employers Superann	5,273	5,393	120
Chief Officers Employers NIC	2,996	3,001	5
Single Status Gross Salaries	5,748,751	5,336,989	(411,762)
Single Status Employers Superann	1,299,170	1,158,065	(141,105)
Single Status Employers NIC	543,758	493,763	(49,995)
Single Status Overtime	260,000	329,813	69,813
Single Status Sick Pay	0	3,194	3,194
Long Service Awards	2,350	2,350	0
Childcare Vouchers Admin Costs	2,160	2,000	(160)
Employee Management Costs	3,000	3,000	(0)
Staff Training	88,000	86,000	(2,000)
<b>Employee Related Expenditure Total</b>	<b>7,979,426</b>	<b>7,447,536</b>	<b>(531,890)</b>
<b>Premises Related Expenditure</b>			
Annual Maintenance External Providers	300,000	300,000	(0)
Cleaning & Hygiene Materials	1,500	1,500	(0)
Gas	6,000	6,000	0
Electricity	20,000	20,350	350
Void Rent Loss	450,000	491,720	41,720
Non Domestic Rates	3,000	16,766	13,766
Council Tax	10,000	17,120	7,120
Property Insurance	203,000	182,640	(20,360)
Bad Debt Provision	400,000	515,000	115,000
Building Costs - Recharges Internal	103,000	103,000	(0)
Land Services - Internal Recharges	50,000	50,000	(0)
<b>Premises Related Expenditure Total</b>	<b>1,546,500</b>	<b>1,704,096</b>	<b>157,596</b>
<b>Transport Related Expenditure</b>			
Short Term Vehicle Hire	4,000	4,000	0
Staff Travel Mileage Expenses	23,500	21,905	(1,595)
Vehicles - Maintenance Recharges	345,000	315,500	(29,500)
<b>Transport Related Expenditure Total</b>	<b>372,500</b>	<b>341,405</b>	<b>(31,095)</b>
<b>Supplies and Services</b>			
Purchase Of Equipment	23,070	23,070	(0)
Purchase Of Furniture	500	500	0
Storage & Removal Charges	2,000	0	(2,000)
Materials (issued from Stock)	830,000	828,500	(1,500)
Materials - Direct purchases from suppliers	750,000	750,000	0
General Consumables (small items)	35,500	35,500	0
Equipment Maintenance	10,000	10,000	0
Equipment Rental/Leasing	20,000	20,000	(0)
Scaffold Hire	50,000	50,000	0
Medical Supplies	1,100	100	(1,000)
Hospitality	100	0	(100)
Uniforms & Clothing	6,280	6,280	(0)
Office Equipment - Purchases	3,650	3,650	0
Printing & Photocopying	7,800	7,300	(500)
Stationery	6,260	6,260	0
Publications	500	500	0
Insurance	32,120	32,120	0
Professional Fees	52,150	52,150	(0)
Performing Rights	300	0	(300)
Postages	8,000	8,000	(0)

Description	Annual Budget for	Annual Forecast for	Variance Forecast v
	2020/21	2020-21	Budget
	£'000	£'000	£'000
Legal Expenses	32,000	33,869	1,869
Subscriptions	20,600	12,500	(8,100)
Telephones	150	150	0
Mobile Telephones	33,810	16,810	(17,000)
Computer Hardware Purchase	53,400	53,400	0
Computer Software Purchase	150,000	150,000	(0)
Computer Software Maint.	32,000	49,190	17,190
<b>Supplies and Services Total</b>	<b>2,161,290</b>	<b>2,149,849</b>	<b>(11,441)</b>
<b>Third Party Payments</b>			
Other Council Accounts	552,620	551,200	(1,420)
Voluntary Organisations Payment	67,730	48,730	(19,000)
Payments To Contractors	98,200	98,200	0
Payment To Subcontractor	525,000	525,000	0
<b>Third Party Payments Total</b>	<b>1,243,550</b>	<b>1,223,130</b>	<b>(20,420)</b>
<b>Support Services</b>			
Central Support Allocation	1,204,000	1,204,000	0
<b>Support Services Total</b>	<b>1,204,000</b>	<b>1,204,000</b>	<b>0</b>
<b>Capital Financing Costs</b>			
Loans Fund Interest	1,196,050	1,323,418	127,368
Debt Management Expenses	23,370	25,322	1,952
Principal Repayments	768,410	596,410	(172,000)
<b>Capital Financing Costs Total</b>	<b>1,987,830</b>	<b>1,945,150</b>	<b>(42,679)</b>
<b>Total Gross Expenditure</b>	<b>16,495,096</b>	<b>16,015,167</b>	<b>(479,929)</b>
<b>Income</b>			
Charges for Services Standard VAT	(61,400)	(25,000)	36,400
Other Income	(5,740)	(1,990)	3,750
Housing Rents	(19,840,760)	(19,838,160)	2,600
General Rents	(62,350)	(62,350)	(0)
Interest(Revenue Balance)	(47,580)	(55,000)	(7,420)
Internal Trading Contract	(1,650,000)	(1,427,000)	223,000
<b>Income Total</b>	<b>(21,667,830)</b>	<b>(21,409,500)</b>	<b>258,330</b>
<b>Net Expenditure</b>	<b>(5,172,734)</b>	<b>(5,394,333)</b>	<b>(221,599)</b>

Place Division  
HRA Variances and movement at 30th June 2020

Appendix 11

<i>Housing Revenue Account</i>	<i>Annual Budget 2020/21</i>	<i>Forecast to March 20210</i>	<i>Variance Forecast to Budget</i>	<i>Narrative</i>
	<i>£'000</i>	<i>£'000</i>	<i>£'000</i>	
Employee expenditure	7,979	7,448	(532)	Vacant posts within the budget have been forecast to remain so for the rest of the year.
Premises expenditure	1,547	1,704	158	Bad debt provision forecast to be overspent based on last year's actual and this years circumstances. Void Rent loss has been particularly high at this time with a plan being formulated to allow the return of these to stock while maintaing safe working.
Transport expenditure	373	341	(31)	Forecast at present to underspend but there may be a requirement for more vehicles to ensure safe methods of travel.
Supplies and Servcies	2,161	2,150	(11)	Expecting to spend close to budget as costs forecast to increase and purchases required to catch up on backlog of repairs.
Third Party Payments	1,244	1,223	(20)	Forecast saving on budget as plans have still to be agreed around tenant participation.
Support services	1,204	1,204	0	
Capital financing costs	1,988	1,945	(43)	Reduced costs as final capital expenditure less than that forecast
<b>Total Gross Expenditure</b>	<b>16,495</b>	<b>16,015</b>	<b>(480)</b>	
Income	(21,668)	(21,409)	259	Less capital work undertaken by tradespeople during lockdown.
<b>Total Net Expenditure</b>	<b>(5,173)</b>	<b>(5,394)</b>	<b>(221)</b>	

Housing Capital Programme 2020-21 Period to June 2020	Project Code	Approved Capital Programme 20-21	Virements	20-21 Budget Expenditure	20-21 Budget Income	20-21 Net Budget	Gross Expenditure to 30/06/20	Income to 30/06/20	Net Expenditure to 30/06/20	Forecast as at 30/06/20	Forecast to Budget Variance	C/F to 2021-22
<b>SCOTTISH HOUSING QUALITY STANDARD</b>												
<b>TACKLING SERIOUS DISREPAIR PRIMARY BUILDING ELEMENTS</b>												
<b>Structural Works</b>												
Structural Upgrades	10192	170,000		170,000		170,000			0	170,000	0	
Asbestos Testing for Council Houses	10071	15,000		15,000		15,000	579		579	15,000	0	
Asbestos Removal Works for Council Houses	10072	65,000		65,000		65,000	821		821	30,000	(35,000)	
<b>Structural Works</b>		<b>250,000</b>	<b>0</b>	<b>250,000</b>	<b>0</b>	<b>250,000</b>	<b>1,400</b>	<b>0</b>	<b>1,400</b>	<b>215,000</b>	<b>(35,000)</b>	
<b>SECONDARY BUILDING ELEMENTS</b>												
<b>Damp/Rot</b>												
Damp & Rot Works	10074	120,000		120,000		120,000	187		187	120,000	0	
<b>Damp/Rot</b>		<b>120,000</b>	<b>0</b>	<b>120,000</b>	<b>0</b>	<b>120,000</b>	<b>187</b>	<b>0</b>	<b>187</b>	<b>120,000</b>	<b>0</b>	
<b>Roofs / Rainwater / External Walls</b>												
Roof & Render Upgrading Works	10076	1,000,000		1,000,000		1,000,000	487	0	487	1,000,000	0	
<b>Roofs / Rainwater / External Walls</b>		<b>1,000,000</b>	<b>0</b>	<b>1,000,000</b>	<b>0</b>	<b>1,000,000</b>	<b>487</b>	<b>0</b>	<b>487</b>	<b>1,000,000</b>	<b>0</b>	
<b>Windows</b>												
Window Replacement	10078	1,360,000	(50,000)	1,310,000		1,310,000			0	1,310,000	0	
<b>Windows</b>		<b>1,360,000</b>	<b>(50,000)</b>	<b>1,310,000</b>	<b>0</b>	<b>1,310,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,310,000</b>	<b>0</b>	
		<b>2,480,000</b>	<b>(50,000)</b>	<b>2,430,000</b>	<b>0</b>	<b>2,430,000</b>	<b>674</b>	<b>0</b>	<b>674</b>	<b>2,430,000</b>	<b>0</b>	
<b>ENERGY EFFICIENCY</b>												
Central Heating - Design and Installation 2019-22	10193	300,000		300,000		300,000			0	300,000	0	
Weir Multicon Upgrade 2018-2020	10178	650,000		650,000		650,000			0	650,000	0	
<b>Full/Efficient Central Heating</b>		<b>950,000</b>	<b>0</b>	<b>950,000</b>	<b>0</b>	<b>950,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>950,000</b>	<b>0</b>	
<b>MODERN FACILITIES &amp; SERVICES</b>												
<b>Kitchen Renewal</b>												
Kitchen Replacement 2017-20	10158	1,050,000		1,050,000		1,050,000			0	500,000	(550,000)	
<b>Kitchen Renewal</b>		<b>1,050,000</b>	<b>0</b>	<b>1,050,000</b>	<b>0</b>	<b>1,050,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>500,000</b>	<b>(550,000)</b>	
<b>Bathrooms</b>												
2016-20 Bathroom Replacements PCU Team	10141	50,000		50,000		50,000			0	50,000	0	
<b>Bathrooms</b>		<b>50,000</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	
		<b>1,100,000</b>	<b>0</b>	<b>1,100,000</b>	<b>0</b>	<b>1,100,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>550,000</b>	<b>(550,000)</b>	
<b>HEALTHY, SAFE &amp; SECURE</b>												
<b>Safe Electrical Systems / CO Detectors</b>												
Safe Electrical systems 2018-22	10171	1,200,000		1,200,000		1,200,000	556		556	1,200,000	0	
<b>Safe Electrical Systems</b>		<b>1,200,000</b>	<b>0</b>	<b>1,200,000</b>	<b>0</b>	<b>1,200,000</b>	<b>556</b>	<b>0</b>	<b>556</b>	<b>1,200,000</b>	<b>0</b>	
<b>Communal Areas (Environmentals)</b>												
External Works : Fencing, Gates, Paths	10090	180,000		180,000		180,000			0	180,000	0	
Door Entry Upgrade Term Contract 2016-20	10160	200,000		200,000		200,000			0	200,000	0	
<b>Communal Areas (Environmentals)</b>		<b>380,000</b>	<b>0</b>	<b>380,000</b>	<b>0</b>	<b>380,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>380,000</b>	<b>0</b>	
		<b>1,580,000</b>	<b>0</b>	<b>1,580,000</b>	<b>0</b>	<b>1,580,000</b>	<b>556</b>	<b>0</b>	<b>556</b>	<b>1,580,000</b>	<b>0</b>	
<b>NON-SHS ELEMENTS PARTICULAR NEEDS HOUSING (CITC)</b>												

Housing Capital Programme 2020-21 Period to June 2020	Project Code	Approved Capital Programme 20-21	Virements	20-21 Budget Expenditure	20-21 Budget Income	20-21 Net Budget	Gross Expenditure to 30/06/20	Income to 30/06/20	Net Expenditure to 30/06/20	Forecast as at 30/06/20	Forecast to Budget Variance	C/F to 2021-22
<b>Conversions &amp; Upgradings</b>												
Conversions & Upgradings	10092	50,000		50,000		50,000			0	50,000	0	
<b>Conversions &amp; Upgradings</b>		<b>50,000</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	
<b>Disabled Adaptations</b>												
Aids & Adaptations 2017-20	10161	100,000		100,000		100,000			0	100,000	0	
<b>Disabled Adaptations</b>		<b>100,000</b>	<b>0</b>	<b>100,000</b>	<b>0</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100,000</b>	<b>0</b>	
<b>Environmental Improvements</b>												
HRA Roads & Footpaths Improvements	10099	100,000		100,000		100,000			0	100,000	0	
MCB Tenant Community Improvement Fund	10100	200,000		200,000		200,000			0	200,000	0	
<b>Environmental Improvements</b>		<b>300,000</b>	<b>0</b>	<b>300,000</b>	<b>0</b>	<b>300,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>300,000</b>	<b>0</b>	
		<b>450,000</b>	<b>0</b>	<b>450,000</b>	<b>0</b>	<b>450,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>450,000</b>	<b>0</b>	
<b>Council New Build Housing</b>												
New Build - Tilly Community Centre Phase 2	10109			0		0			0	0	0	
Off The Shelf Purchase	10105	1,000,000		1,700,000	(700,000)	1,000,000	46,810		46,810	1,000,000	0	
<b>Council New Build Housing</b>		<b>1,000,000</b>	<b>0</b>	<b>1,700,000</b>	<b>(700,000)</b>	<b>1,000,000</b>	<b>46,810</b>	<b>0</b>	<b>46,810</b>	<b>1,000,000</b>	<b>0</b>	
		<b>1,000,000</b>	<b>0</b>	<b>1,700,000</b>	<b>(700,000)</b>	<b>1,000,000</b>	<b>46,810</b>	<b>0</b>	<b>46,810</b>	<b>1,000,000</b>	<b>0</b>	
<b>OTHER</b>												
<b>Other Costs / HBMS</b>												
Construction Design Management	10143	20,000		20,000		20,000			0	20,000	0	
Computer Equipment - New (HBMS)	10111	225,000		225,000		225,000			0	225,000	0	
Lock Up Strategy	10185	100,000		100,000		100,000			0	100,000	0	
Westhaugh Travelling Site - Alva	10186	240,000		240,000		240,000			0	240,000	0	
IT Infrastructure - Clacks IT	10188	20,000	50,000	70,000		70,000			0	70,000	0	
Demolitions	10200	150,000		150,000		150,000				150,000	0	
<b>Other Costs / HBMS</b>		<b>755,000</b>	<b>50,000</b>	<b>805,000</b>	<b>0</b>	<b>805,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>805,000</b>	<b>0</b>	
<b>TOTAL CAPITAL EXPENDITURE</b>		<b>8,565,000</b>	<b>0</b>	<b>9,265,000</b>	<b>(700,000)</b>	<b>8,565,000</b>	<b>49,440</b>	<b>0</b>	<b>49,440</b>	<b>7,980,000</b>	<b>(585,000)</b>	
<b>Sale of Council Property</b>												
Sale of Council Land	10148					0			0		0	
<b>Sale of Council Property</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>NET EXPENDITURE</b>		<b>8,565,000</b>	<b>0</b>	<b>9,265,000</b>	<b>(700,000)</b>	<b>8,565,000</b>	<b>49,440</b>	<b>0</b>	<b>49,440</b>	<b>7,980,000</b>	<b>(585,000)</b>	<b>0</b>



**Capital Budget 2020/21**

as at August 2020

Project ID	Project Manager	Project ID Description	Cluster Description	BUDGET										Virements From
				Original Budget 20/21 as approved 2019/20	Additional Budget from c/fwd	Adjustment to c/fwds (year end position)	Budget Amendments	Total Amended Budget April 2020	Amendments April to June 2020	Amendments - Special Council July 2020	Amended Budget July 2020	Proposed Amendments Sept 2020	Proposed Amended Budget Sept 2020	
				£	£	£	£	£	£	£	£	£	£	£
<b>Community Investment Strategy</b>														
<b>All Clackmannanshire Areas</b>														
10042	CJARVIE	Community Investment Grants	All Clackmannanshire Areas	100,000		3,094		103,094			103,094	0	103,094	0
10156		City Region Deal	All Clackmannanshire Areas	307,000	1,207,000	100,000		1,614,000			1,614,000	-1,114,000	500,000	
NEW		City Region Deal RPMO	All Clackmannanshire Areas					0			0	100,000	100,000	
		City Region Deal - SIEC	All Clackmannanshire Areas					0			0	100,000	100,000	
		Renewable Energy Projects	All Clackmannanshire Areas	50,000				50,000			50,000	-50,000	0	
10174	SCRICKMAR	Fitness Suite Replacement	All Clackmannanshire Areas	12,000	-			12,000			12,000	0	12,000	0
<b>Total All Clackmannanshire Areas</b>				<b>469,000</b>	<b>1,207,000</b>	<b>103,094</b>	<b>0</b>	<b>1,779,094</b>	<b>0</b>	<b>0</b>	<b>1,779,094</b>	<b>-964,000</b>	<b>815,094</b>	<b>0</b>
<b>Alloa Cluster</b>														
10000	JALLAN	Schools ICT Replacement - Alloa	Alloa Cluster	41,000	-			41,000			41,000	0	41,000	0
10003	TCARMAN	CCTV Equipment	Alloa Cluster	0	-			0			0		0	0
10005	PLEONARD	Park, Play Area & Open Space Improvements - Alloa	Alloa Cluster	50,000	-			50,000			50,000	0	50,000	0
10006	MHILARION	Park Primary School - School Development	Alloa Cluster	0	-		2,600,000	2,600,000			2,600,000	-1,013,876	1,586,124	0
10007	JALLAN	School Interactive Display Replacement - Alloa	Alloa Cluster	80,000		59,930		139,930			139,930	0	139,930	0
10008	MHILARION	Heritage Improvements	Alloa Cluster	0		23,590		23,590			23,590		23,590	
10010		Kilncraigs BPR	Alloa Cluster	0	4,900,000			4,900,000			4,900,000		4,900,000	
		Kilncraigs Roof	Alloa Cluster	0	-		300,000	300,000			300,000	-250,000	50,000	
10127	MHILARION	St Serfs Primary School - School Development	Alloa Cluster	34,000			-34,000	0			0		0	
10136		Spicers Centre	Alloa Cluster	0				0			0		0	
10150	MHILARION	Bowmar Area Enhancements	Alloa Cluster	0				0			0		0	
10169		Kelliebank Depot Improvements	Alloa Cluster	0		24,564		24,564			24,564		24,564	
		Alloa South Campus	Alloa Cluster	1,420,000			-1,420,000	0			0		0	
		Alloa Academy	Alloa Cluster				100,000	100,000			100,000		100,000	
		St Mungos Primary	Alloa Cluster				150,000	150,000			150,000		150,000	
		Lochies School	Alloa Cluster				50,000	50,000			50,000	-50,000	0	
		Fischcross Primary School	Alloa Cluster				10,000	10,000			10,000	-10,000	0	
		Coalsnaughton Primary School	Alloa Cluster				10,000	10,000			10,000	0	10,000	
		Deerpark Primary - School School Development	Alloa Cluster				10,000	10,000			10,000	-10,000	0	
		Sunnyside PS	Alloa Cluster	0				0			0		0	
10183	SWALKER	Forthbank Recycling Centre Improvements	Alloa Cluster	0	130,000	18,141		148,141			148,141	0	148,141	0
<b>Total Alloa Cluster</b>				<b>1,625,000</b>	<b>5,030,000</b>	<b>126,225</b>	<b>1,776,000</b>	<b>8,557,225</b>	<b>0</b>	<b>0</b>	<b>8,557,225</b>	<b>-1,333,876</b>	<b>7,223,349</b>	<b>0</b>
<b>Hillfoots Cluster</b>														
10029	SWALKER	Street Lighting Improvements - Tillicoltry & Alva	Hillfoots Cluster	0	-			0			0		0	0
10031	JALLAN	Schools ICT Replacement - Alva Academy	Hillfoots Cluster	42,000		8,276		50,276			50,276		50,276	0
10032	MHILARION	Alva Community Campus/Localities Hub/Primary School	Hillfoots Cluster	4,000	-		46,000	50,000			50,000		50,000	0
10034	PLEONARD	Hillfoots Glen - Upgrading - Alva	Hillfoots Cluster	0	-			0			0		0	0
10035	JALLAN	School Interactive Display Replacement - Alva	Hillfoots Cluster	80,000		58,930		138,930			138,930		138,930	0
		Village and Small Town - Dollar	Hillfoots Cluster	0		25,617		25,617			25,617		25,617	
10119	MHILARION	Strathdevon Primary School	Hillfoots Cluster	0		29,750		29,750			29,750		29,750	
10121	MHILARION	Menstrie Primary School - School Development	Hillfoots Cluster	0	-			0			0		0	0
10124	MHILARION	Tillicoltry Primary School - School Development	Hillfoots Cluster	0		3,022	500,000	503,022			503,022	-403,022	100,000	
		Alva Academy	Hillfoots Cluster				50,000	50,000			50,000		50,000	
10140	PLEONARD	Village and Small Town - Alva	Hillfoots Cluster	325,000	-			325,000			325,000		325,000	0
<b>Total Hillfoots Cluster</b>				<b>451,000</b>	<b>0</b>	<b>125,595</b>	<b>596,000</b>	<b>1,172,595</b>	<b>0</b>	<b>0</b>	<b>1,172,595</b>	<b>-403,022</b>	<b>769,573</b>	<b>0</b>
<b>Lornshill Cluster</b>														
10011	JALLAN	Schools ICT Replacement - Lornshill	Lornshill Cluster	42,000		6,346		48,346			48,346		48,346	0
10014	MHILARION	Craigbank Primary School Refurbishment	Lornshill Cluster	271,000	-		-223,000	48,000			48,000		48,000	0
10015	AMURRAY	Safer Routes to School	Lornshill Cluster	155,000	-			155,000			155,000		155,000	0
10017	MHILARION	School Estate - Tullibody South Campus	Lornshill Cluster	400,000	-		1,250,000	1,650,000			1,650,000		1,650,000	0
10020	JALLAN	School Interactive Display Replacement - Lornshill	Lornshill Cluster	80,000		59,941		139,941			139,941		139,941	0
10024	MHILARION	Clackmannan Primary School Refurbishment/Localities Hub	Lornshill Cluster	0	-		10,000	10,000			10,000		10,000	0
10043	MHILARION	Lochies Primary School - School Development	Lornshill Cluster	0		39,530		39,530			39,530		39,530	
10125	MHILARION	Banchory Primary School	Lornshill Cluster	0		58,412		58,412			58,412		58,412	
10164		Clackmannan CAP	Lornshill Cluster	0		93,000		93,000			93,000		93,000	
		Lornshill Academy	Lornshill Cluster				50,000	50,000			50,000		50,000	
10149	PLEONARD	Environmental Monies - Clackmannanshire Regen	Lornshill Cluster	0		854,475		854,475			854,475		854,475	0
<b>Total Lornshill Cluster</b>				<b>948,000</b>	<b>0</b>	<b>1,111,704</b>	<b>1,087,000</b>	<b>3,146,704</b>	<b>0</b>	<b>0</b>	<b>3,146,704</b>	<b>0</b>	<b>3,146,704</b>	<b>0</b>
<b>Total Community Investment Strategy</b>				<b>3,493,000</b>	<b>6,237,000</b>	<b>1,466,618</b>	<b>3,459,000</b>	<b>14,655,618</b>	<b>0</b>	<b>0</b>	<b>14,655,618</b>	<b>-2,700,898</b>	<b>11,954,720</b>	<b>0</b>
<b>Fleet Asset Management Strategy</b>														
10062	kphilliben	Vehicle Replacement	Fleet Asset Management Strategy	1,415,000		582,741	0	1,997,741			1,997,741		1,997,741	0
<b>Total Fleet Asset Management Strategy</b>				<b>1,415,000</b>	<b>0</b>	<b>582,741</b>	<b>0</b>	<b>1,997,741</b>	<b>0</b>	<b>0</b>	<b>1,997,741</b>	<b>0</b>	<b>1,997,741</b>	<b>0</b>
<b>Total Fleet Asset Management Strategy</b>				<b>1,415,000</b>	<b>0</b>	<b>582,741</b>	<b>0</b>	<b>1,997,741</b>	<b>0</b>	<b>0</b>	<b>1,997,741</b>	<b>0</b>	<b>1,997,741</b>	<b>0</b>
<b>IT Asset Management Strategy</b>														
10064	JALLAN	IT Infrastructure	IT Asset Management Strategy	144,000	-			144,000			144,000		144,000	0
10065	lbarker	Social Service Adaptations	IT Asset Management Strategy	75,000	-			75,000			75,000		75,000	0
10041		Schools ICT Upgrade - All Primaries	IT Asset Management Strategy	90,000				90,000			90,000		90,000	
10187		Digital Infrastructure	IT Asset Management Strategy	300,000		368,066		668,066			668,066		668,066	
		SS IT System	IT Asset Management Strategy	200,000	193,405			393,405			393,405		393,405	
NEW		Education digital	IT Asset Management Strategy					0			0		0	
NEW		M365	IT Asset Management Strategy					0			0	350,000	350,000	

NEW		Homeworking	IT Asset Management Strategy					0	65,000		65,000	50,000	115,000	
NEW		Telephone Payments	IT Asset Management Strategy					0			0		0	
10067	JALLAN	Digital Transformation	IT Asset Management Strategy		-	25,619		25,619			25,619		25,619	0
<b>Total IT Asset Management Strategy</b>				<b>809,000</b>	<b>193,405</b>	<b>393,685</b>	<b>0</b>	<b>1,396,090</b>	<b>65,000</b>	<b>0</b>	<b>1,461,090</b>	<b>400,000</b>	<b>1,861,090</b>	<b>0</b>
<b>Total IT Asset Management Strategy</b>				<b>809,000</b>	<b>193,405</b>	<b>393,685</b>	<b>0</b>	<b>1,396,090</b>	<b>65,000</b>	<b>0</b>	<b>1,461,090</b>	<b>400,000</b>	<b>1,861,090</b>	<b>0</b>
<b>Land Asset Management Strategy</b>														
10009		Sunnyside Cemetery Extension	Land Asset Management Strategy			150,000					150,000		150,000	
10061	SWALKER	SWF/Wheeled Bins	Land Asset Management Strategy			30,000	0				30,000		30,000	0
<b>Total Land Asset Management Strategy</b>				<b>180,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>180,000</b>	<b>0</b>	<b>0</b>	<b>180,000</b>	<b>0</b>	<b>180,000</b>	<b>0</b>
<b>Total Land Asset Management Strategy</b>				<b>180,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>180,000</b>	<b>0</b>	<b>0</b>	<b>180,000</b>	<b>0</b>	<b>180,000</b>	<b>0</b>
<b>Property Asset Management Strategy</b>														
<b>Alloa Cluster</b>														
10191	PLEONARD	Town Centre Regeneration Fund	Alloa Cluster			0	621,118				621,118		621,118	0
<b>Total Alloa Cluster</b>				<b>0</b>	<b>0</b>	<b>621,118</b>	<b>0</b>	<b>621,118</b>	<b>0</b>	<b>0</b>	<b>621,118</b>	<b>0</b>	<b>621,118</b>	<b>0</b>
<b>Lornhill Cluster</b>														
	MHILARION	Park Primary P1 Provision	Lornhill Cluster		0	0		0			35,000	35,000		35,000
10201	MHILARION	The Orchard (CSS&PSS)	Lornhill Cluster		0	0		0			203,000	203,000		203,000
	MHILARION	The Orchard (CSS&PSS) additional future works	Lornhill Cluster		0	0		0			0	0		0
<b>Total Lornhill Cluster</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>238,000</b>	<b>238,000</b>	<b>0</b>	<b>238,000</b>
<b>Property Asset Management Strategy</b>														
10045	MHILARION	Statutory Compliance DDA Schools	Property Asset Management Strategy		16,000	0		1,000	17,000			17,000		17,000
10046	MHILARION	Compliance - Asbestos Removal (Schools)	Property Asset Management Strategy		20,000				20,000			20,000		20,000
10180	omunro	Boiler Replacement - Ben Cleuch Centre	Property Asset Management Strategy		0	0			0			0		0
<b>Total Property Asset Management Strategy</b>				<b>1,036,000</b>	<b>0</b>	<b>0</b>	<b>-999,000</b>	<b>37,000</b>	<b>0</b>	<b>0</b>	<b>37,000</b>	<b>0</b>	<b>37,000</b>	<b>0</b>
<b>Total Property Asset Management Strategy</b>				<b>1,036,000</b>	<b>0</b>	<b>621,118</b>	<b>-999,000</b>	<b>658,118</b>	<b>0</b>	<b>238,000</b>	<b>896,118</b>	<b>0</b>	<b>896,118</b>	<b>0</b>
<b>Roads Asset Management Strategy</b>														
<b>All Clackmannanshire Areas</b>														
10176	AMURRAY	Electric Vehicle Charge Points	All Clackmannanshire Areas		0		20,815		20,815			20,815		20,815
<b>Total All Clackmannanshire Areas</b>				<b>0</b>	<b>0</b>	<b>20,815</b>	<b>0</b>	<b>20,815</b>	<b>0</b>	<b>0</b>	<b>20,815</b>	<b>0</b>	<b>20,815</b>	<b>0</b>
<b>Road Asset Management Strategy</b>														
10049	AMURRAY	Flood Prevention	Road Asset Management Strategy		86,000		79,414		165,414			165,414		165,414
10050	AMURRAY	Cycle Routes	Road Asset Management Strategy		100,000		95,309		195,309	142,000		337,309		337,309
10051	SWALKER	Carriageways	Road Asset Management Strategy		1,904,000	-			1,904,000			1,904,000	-10,000	1,894,000
10054	AMURRAY	Bridge Improvements	Road Asset Management Strategy		50,000	-			50,000			50,000		50,000
10055	AMURRAY	Road Safety	Road Asset Management Strategy		0	-			0			0		0
10056	SWALKER	Lighting Replacement	Road Asset Management Strategy		250,000	-			250,000			250,000		250,000
NEW		Roads Management System	Road Asset Management Strategy		0	-		0	0			0	10,000	10,000
10172	AMURRAY	Parking Management Scheme	Road Asset Management Strategy		380,000	211,000	1,441		592,441		-380,000	212,441	-112,441	100,000
<b>Total Road Asset Management Strategy</b>				<b>2,770,000</b>	<b>211,000</b>	<b>176,164</b>	<b>0</b>	<b>3,157,164</b>	<b>142,000</b>	<b>-380,000</b>	<b>2,919,164</b>	<b>-112,441</b>	<b>2,806,723</b>	<b>0</b>
<b>Total Roads Asset Management Strategy</b>				<b>2,770,000</b>	<b>211,000</b>	<b>196,979</b>	<b>0</b>	<b>3,177,979</b>	<b>142,000</b>	<b>-380,000</b>	<b>2,939,979</b>	<b>-112,441</b>	<b>2,827,538</b>	<b>0</b>
<b>Total Capital Programme</b>				<b>9,703,000</b>	<b>6,641,405</b>	<b>3,261,141</b>	<b>2,460,000</b>	<b>22,065,546</b>	<b>207,000</b>	<b>-142,000</b>	<b>22,130,546</b>	<b>-2,413,339</b>	<b>19,717,207</b>	<b>0</b>
<b>Funding</b>														
		Government Grant			- 5,425,000			1,063,000	- 4,362,000	34,000		-4,328,000		-4,328,000
		Specific Government Grant - CWSS			- 70,000			14,000	- 84,000	- 142,000		-226,000		-226,000
		ELC			- 1,000,000			300,000	- 1,300,000			-1,300,000		-1,300,000
		Clackmannan Regeneration					- 606,318		- 606,318			-606,318		-606,318
		Regeneration Funding Bowmar									0			0
		Town Centre Regeneration Fund					- 621,118		- 621,118			-621,118		-621,118
		Schools improvement funding			- 611,000			611,000	-			0		0
<b>Total Capital Funding</b>				<b>-7,106,000</b>	<b>0</b>	<b>-1,227,436</b>	<b>1,360,000</b>	<b>-6,973,436</b>	<b>-108,000</b>	<b>0</b>	<b>-7,081,436</b>	<b>0</b>	<b>-7,081,436</b>	<b>0</b>
<b>Net Capital Programme</b>				<b>2,597,000</b>	<b>6,641,405</b>	<b>2,033,705</b>	<b>3,820,000</b>	<b>15,092,110</b>	<b>99,000</b>	<b>-142,000</b>	<b>15,049,110</b>	<b>-2,413,339</b>	<b>12,635,771</b>	<b>0</b>