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**Report to Audit and Finance Committee**

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**Date of Meeting: 18 January 2018**

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**Subject: Council Financial Performance 2017/18 – October 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 forecast General Fund revenue underspend for the year of (£0.496m).

2.1.2 Progress on delivering planned savings in the year.

2.1.3 The favourable forecast outturn of £0.245m on the Housing Revenue Account.

2.1.4 The underspend in General Services capital of £4.313m of which £2.102m is grant income received earlier than anticipated with the remaining £2.227m being carried forward to 2018/19.

2.1.5 The forecasted underspend on HRA capital of £3.961m of which £0.448m is additional income from house and land sales. £0.183m of the underspend is proposed to be carried forward with the balance been taken as an underspend within the year.

2.2 Background

2.2. 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 service managers with the support of Accountancy.

**3.0 General Fund Revenue**

3.1 Appendix A to this paper sets out the actual spend for each service area.

- 3.2 Overall the Council's net service expenditure this year is forecasting an underspend of (£0.496m) for the year ended 31<sup>st</sup> March 2018. This is an increase of £0.376m since the August forecast reported to this Committee in November.
- 3.3 Overall service expenditure is projecting an underspend of (£0.308m) and a further underspend within the Loans Fund of (£0.188m). Most services are forecasting an underspend however this is offset by a projected overspend of £0.801m within Corporate Services which relates to unachievable savings in the year. The projected underspend also contains £0.674m for Universal Credit which is being met through underspends elsewhere within the Housing Service. Committed levels of spend will continue to be maintained and updated forecasts provided during the year.
- 3.4 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	Projected Over/(underspend) at 31 <sup>st</sup> March 2018	Variance to Budget %	Previous reported over/(under) spend August	Movement
Resources & Governance	£5.900m	(£0.245m)	(4.16%)	(£0.202m)	(£0.043m)

Resources and Governance is projecting an underspend of (£0.245m), resulting in a favourable movement of (£0.043m).

The main variances are detailed below:-

Accountancy is reporting an underspend of (£0.011m), resulting in movement of (£0.021m). The underspend and movement are due to staffing.

Governance is projecting an underspend of (£0.081m), resulting in movement of £0.134m. The underspend is attributable to staff vacancies and the movement reflects an up to date position on the filling of these vacancies.

IT is reporting an underspend of (£0.104m), resulting in a movement of (£0.107m). The underspend is primarily attributed to staffing (£0.147m) and a further (£0.025m) underspend in third party payments. These are offset by an overspend in Supplies and Services £0.059m and various other small overspends. The movement is in relation to a revised forecast on computer software maintenance.

Legal and Democracy is reporting an underspend of (£0.029m), resulting in a movement of (£0.029m). This is due to vacancies within the team.

Corporate Training is reporting an underspend of (£0.020m), resulting in a movement of (£0.020m). This underspend and movement is due to a reduction in Council wide training.

Service	Annual Budget 2017/18	Projected Over/(underspend) at 31 <sup>st</sup> March 2018	Variance to Budget %	Previous reported over/(under) spend August	Movement
Strategy and Customer Services	£6.066m	(£0.180m)	(2.97%)	(£0.011m)	(£0.169m)

Strategy and Customer Services is projecting a total spend of £5.885m at the end of 2017/18, resulting in a net underspend of £0.180m.

The main areas of variance are detailed below:-

Business Support is forecasting an underspend of (£0.116m) by the year end. The underspend is mainly attributable to staffing vacancies as where posts become vacant these are not planned to be replaced during the year.

Members Services is forecasting a small overspend of £0.002m.

Strategy & Performance is forecasting an overspend of £0.008m. The main reason for this is an income shortfall from NHS Forth Valley following a recent TVR on a jointly funded post.

Customer Services (which includes Leisure) is forecasting that there will be an underspend of (£0.050m) by the year end. This relates mainly to savings in Libraries staffing as the service continues to make savings through managed workforce contraction.

Two aspects of Leisure Services' budget were recently transferred to the service These are Alloa Leisure Bowl and Gartmorn Dam, which together contribute to an underspend of (£0.023m). The Gartmorn Dam Centre accounts for (£0.030m), offset by £0.007m for the Leisure Bowl Subsidy where the actual inflationary index applied to the subsidy was greater than budgeted.

Service	Annual Budget 2017/18	Projected Over/(underspend) at 31 <sup>st</sup> March 2018	Variance to Budget %	Previous reported over/(under) spend August	Movement
Development and Environment Services	£14.782m	(£0.205m)	(1.39%)	£0.017m	(£0.223)

D&E is reporting an underspend of (£0.205m), resulting in a movement of (£0.223).

The Main variances are detailed below:-

Development Services is reporting an underspend of (£0.062m), resulting in a movement since last outturn of (£0.008m). The underspend is due to a reduction in expected

throughput of clients in Clacks Works, coupled with a revised forecast of costs in the Ochil Landscape Partnership. The movement is due to the reforecast of Ochil Landscape Partnership costs, as the project comes to an end. Fees from Planning Applications within Development Quality and Building Standards are also higher than anticipated due to the volume of applications.

Environmental Services is projecting an overspend of £0.087m resulting in a movement of (£0.041m). The overspend is primarily due to the part unachievement of a 17/18 saving in waste management of £0.072m. The movement is due to updated staffing forecasts.

Regulatory Services is reporting underspend of (£0.062m) resulting in a movement of (£0.052m). The underspend and movement is mainly due to staff vacancies.

Roads & Transportation is projecting an underspend of (£0.091m) resulting in a movement of (£0.017m). The underspend and movement are mainly due to staff vacancies.

Catering is reporting an underspend of (£0.018m), resulting in a movement of £0.014m. The movement and underspend are due to revised detailed forecasts of costs and income.

Cleaning is reporting an overspend of £0.138m, resulting in a movement of (£0.036m). Overspend is due to unachieved savings in previous years and the movement is due to an updated detailed forecast.

Soft FM is projecting an underspend of (£0.125m), resulting in a movement of (£0.052m). The underspend is due to vacancies and overtime within Janitorial (£0.050m), building costs (£0.084m) and various small overspends £0.009m. The movement of £0.052m is due to service restructure.

Energy Management is reporting an underspend of (£0.072m), resulting in a movement of (£0.032m). Underspend and movement is due to fluctuations in energy usage.

<b>Service</b>	<b>Annual Budget 2017/18</b>	<b>Projected Over/(underspend) at 31<sup>st</sup> March 2018</b>	<b>Variance to Budget %</b>	<b>Previous reported over/(under) spend August</b>	<b>Movement</b>
Social Services	£14.286m	£0.001m	0.01%	£0.088m	(£0.087m)

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 through the Health and Social Care Partnership and a separate report is presented on this agenda by the Partnership Chief Officer.

The Service is projecting an overspend at the year end of £0.001m and a favourable movement of £0.087m since the last report. The service is experiencing continuing pressures within Fostering and Adoption, offset by projected underspends on residential schools (£0.5m) and employees (£0.1m). At the start of the year there were 26 children in residential schools with the number falling to 21 in October and a further reduction anticipated before the end of the year. This position follows from the strategy of developing local community based alternatives to residential care.

Whilst demand for services is volatile, management is actively monitoring expenditure and anticipates being able to manage demand pressures through controls over recruitment.

The movement from the August forecast is an improved position, with the forecast outturn having improved by £0.087m as a result of residential placements being utilised by neighbouring local authorities.

<b>Service</b>	<b>Annual Budget 2017/18</b>	<b>Projected Over/(underspend) at 31<sup>st</sup> March 2018</b>	<b>Variance to Budget %</b>	<b>Previous reported over/(under) spend August</b>	<b>Movement</b>
Education	£47.517	£0.040m	0.08%	£0.214m	(£0.174m)

Education has had a net budget increase of £0.018m due to restructure adjustments and allocation of corporate savings. Education is forecasting an overspend of £0.040m in comparison to the previously reported overspend of £0.214m. This is summarised as follows:

Early Years Devolved, Primary Devolved, Additional Support Needs (ASN) 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.

Business Management is forecasting to overspend by £0.017m, which relates to an unachievable saving relating to staffing. The movement of (£0.065m) relates to part of the previously unachievable saving now being charged to Capital, and a reduction in hours.

Early Years Non Devolved is forecasted to overspend by £0.014m. The movement of (£0.245m) is due mainly to more accurate staffing information and the allocation of funding for demand pressures within Alva nursery and funding for the final stage of the implementation of the rollout of 600 hours of Early Learning and Childcare.

Secondary Non Devolved is forecasting to underspend by (£0.240m) mainly due to an underspend within supply cover due to a shortage of supply teachers. The movement of £0.005m relates to additional transport income.

ASN Non Devolved is forecasting to overspend by £0.095m. This consists of £0.026m for school transport for children with additional support needs and staffing net overspends totalling £0.024m. There is an overspend of £0.021m relating to purchase of specialist equipment for schools and £0.014m for additional speech and language therapy costs. There are also other small overspends totalling £0.010m. The movement of (£0.197m) relates to a reduction in the forecast for pupil transport (£0.114m), along with more accurate staffing information (£0.081m). There are various other small movements totalling (£0.002m).

Primary Non Devolved is forecasting to overspend by £0.269m. This relates mainly to Teachers Flexibility which is showing £0.247m overspend due to underachievement of the cash saving target. Due to the reduction in Probationer numbers there will be a reduction

in funding from the Scottish Govt that is still to be clarified, the current assumption is that this will be in region of £0.090m. The underspend in Reduced Class Contact Time (RCCT) of (£0.109m) is offset by overspends in other areas of £0.052m. There are other small underspends of (£0.007m) in supply cover and (£0.004m) relating to various areas. The movement of £0.370m relates to budget realignment of £0.728m from devolved schools, to Teachers Flexibility and the provision for potential reduction in Probationers funding £0.090m.

Sports Development, Sports Primary, School Crossing Patrols and Educational Psychology are projecting to overspend by a total of £0.008m due to small over/underspends within their respective areas. The movement of £0.023m mainly relates to Sports Primary PE team vacancies now being filled £0.016m, along with the allocation of a saving for Printing £0.009m. There is a small movement in Sports Development of (£0.003m) over various areas.

Youth Services is forecasting to underspend by (£0.053m) of which (£0.047m) relates to over-achievement in income. There are also small over/underspends across various areas. The movement of (£0.019m) relates to staff cost being met by external funding for Vulnerable Persons Relocation.

Schools PPP is reporting an underspend of (£0.074m) which is a movement of (£0.038m) from the last report. The underspend and movement is due to agreed deductions in service delivery from the original contract.

<b>Service</b>	<b>Annual Budget 2017/18</b>	<b>Projected Over/(underspend) at 31<sup>st</sup> March 2018</b>	<b>Variance to Budget %</b>	<b>Previous reported over/(under) spend August</b>	<b>Movement</b>
Housing	£5.981m	(£0.509m)	(8.51%)	(£0.028m)	(£0.481m)

The revised Service budget is now £5.981m, after the reconciliation activity of the FM service to Housing and a reallocation of Discretionary Housing Payments funding, a reduction of £0.311m from the previous reported budget. The Housing, Property & Revenue Service are currently projecting a total spend of £5.452m, resulting in an underspend of (£0.509m).

There are a number of drivers for this position:-

Saving on employee related expenditure (£0.426m). This has been a result of the service having a greater number of Voluntary Redundancy and severance acceptances than anticipated, equating to a further 8% reduction in the staffing budget. The remainder is as a result of a planned management of vacancies in line with the service reviewing the Revenues structure which was reported to the Scrutiny committee in August. This follows completion of the movement of the current tenant rent management to the Housing patch teams. Re-alignment of the revenues staffing budget forms part of the service proposals for 2018/19.

Public building costs and maintenance is forecasting to be overspent by £0.255m, which includes the running costs of the school estate, CAPs and leisure buildings. The £0.255m includes an unfunded demand pressure of £0.129m to account for the rates revaluation and increase in the rate poundage. Previous budget and policy decisions to focus repairs on wind & water tight only on public buildings, have resulted in additional expenditure on catch up repairs in this financial year.

Revenues Service is forecasting to receive (£0.186m) additional income over budget from Council Tax costs retained and Agency Income. The Councils Housing Benefits budget allowance is at present forecast to underspend by (£0.867m). This is the amount of budget the council retains to pay housing benefits as not all rental amounts achieve or attract full DWP subsidy to cover the rent. This includes (£0.232m) for income due for Housing Benefit overpayments. The budget also includes additional DHP income from the Scottish Government, and now expected draw down of (£0.050m) Tranche 2 funding still to be received for mitigation of Bedroom Tax. The service is continuing where possible to maximise the use of this grant spend.

As previously reported, the Homeless Income and HB Subsidy budgets continue to be unpredictable due to the introduction of Universal Credit and some adjustment for HB regulation announcements. At present the service is currently running bi-weekly updates from both the Housing benefit system and the ledger to ensure appropriate monitoring and tracking are in place due to the its unpredictable nature.

There has though been a reduction in the income pressure from homeless rents from the previous outturn reported to November committee. In November, the reduction in income was expected to be £0.817m, further revisions to the prediction and actual income received suggests the income shortfall maybe closer to £0.674m. However, as with the Housing benefit expenditure this continues to be monitored.

General Fund Housing also has an unachievable saving of £0.046m (2016/17) in relation to pursuit of bad debts.

<b>Service</b>	<b>Annual Budget 2017/18</b>	<b>Projected Over/(underspend) at 31<sup>st</sup> March 2018</b>	<b>Variance to Budget %</b>	<b>Previous reported over/(under) spend August</b>	<b>Movement</b>
Executive Team	£0.437m	(£0.011m)	(2.52%)	(£0.010m)	(£0.001m)

The Executive Team are forecasting to come in (£0.011m) under budget. There is forecast to be a saving of £0.006m on the COSLA subscription as the myjobscotland levy is covered by the Human Resources budget. There is also a small saving in staff travel expenses forecast.

Service	Annual Budget 2017/18	Projected Over/(underspend) at 31 <sup>st</sup> March 2018	Variance to Budget %	Previous reported over/(under) spend August	Movement
Corporate Adjustments	(£1.375m)	£0.801m	58.26%	£0m	£0.801m
<p>The budget includes a number of Corporate Savings which are currently being reviewed to allow them to be allocated to services. The projected overspend relates to the underachievement of savings in the year: Unsocial Hours, Service redesign, and VS.</p>					
Service	Annual Budget 2017/18	Projected Over/(underspend) at 31 <sup>st</sup> March 2018	Variance to Budget %	Previous reported over/(under) spend August	Movement
Non Distributed Costs	£1.312m	£0m	0%	£0m	£0m
<p>Non distributed costs are currently forecast to come in on budget. This is being reviewed as TVR's and VS packages are agreed.</p>					
Service	Annual Budget 2017/18	Projected Over/(underspend) at 31 <sup>st</sup> March 2018	Variance to Budget %	Previous reported over/(under) spend August	Movement
<b>Total</b>	<b>£94.906m</b>	<b>(£0.308m)</b>	<b>(0.32%)</b>	<b>£0.068m</b>	<b>(£0.376m)</b>

3.5 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 (£0.188m), resulting in a projected net underspend of (£0.496m).

### 3.6 2017/18 Savings Progress

The 2017/18 budget incorporated approved savings of £6.8m. £4.6m (67%) are forecast as achieved, with up to a further £1.5m (22%) 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	1,011	542	398
Management Efficiencies	2,737	1,920	708	109
Managed Contraction of Workforce	391	391	0	0
Service Redesign	463	378	0	85
Budget Savings from Year 2 Approved in 16-17	1,262	888	280	94
<b>Total</b>	<b>6,804</b>	<b>4,588</b>	<b>1,530</b>	<b>686</b>

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

### **3.8. Earmarked Reserves**

In addition to service expenditure there is a total of £3.806m, as approved by Council, set aside for specific purposes or requirements. As at end October a sum of £85k has been drawn down against these earmarked reserves. Reserves will continue to be drawn down throughout the year as expenditure is incurred or released back to uncommitted reserves if no longer required.

### **3.9 Financial Risks**

#### **3.9.1 Revenues Service**

As first reported to the Audit and Finance Committee 7<sup>th</sup> September, a risk has been identified in the Revenues Service in respect of the rollout of Universal Credit (UC) and the impact on the Housing Benefit Subsidy budget. The most significant risk highlighted was the impact on the benefit levels relating to temporary accommodation. Work continues to refine the current position in relation to temporary accommodation and at present the expected shortfall based on the existing modelling and projections is £0.674m which is a reduction from the previous forecast of £0.817m. This pressure of £0.674m has been incorporated within the outturns above and is expected to be fully mitigated from underspends elsewhere within the Housing service.

#### **3.9.2 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. Work is ongoing in relation to PPP as detailed in the report which was 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	61	31	0
Insurance	26	0	3	23
Legal Case – PPP	50	15	35	0
Damages Claim	150	9	141	0
<b>Total</b>	<b>318</b>	<b>85</b>	<b>210</b>	<b>23</b>

### 3.9.3 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 31<sup>st</sup> October these Contingent Liabilities are still in existence and no further information is available either to remove or quantify any potential liability.

### 3.9.4 Unbudgeted Unavoidable Spend

To the end of October there have been four Deaths in Service. This is not something that is provided for due to its uncertain nature. The Deaths in Service costs of £51k are absorbed by Services within existing budget and are included within the outturns shown above.

### 3.10 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. These receipts have been fully utilised to support the 2017/18 budget. The value of capital receipts received to the 31<sup>st</sup> March 2017 was £0.115m and the Economic Stimulus Fund balance was £0.622m. In the year to date we have received receipts of £0.990m, and are projecting to receive further receipts of £0.370m in the year which will meet the budget requirement of £2.074m for 2017/18. Additional properties are currently being prepared for sale and marketed from which further receipts are expected. These will be included in future reports as timing is clarified.

### 3.11 Social Services Adult Care

Service	Annual Budget 2017/18	Projected Over/(underspend) at 31st March 2018	Variance to Budget %	Previous reported over/(under) spend August	Movement
Health and Social Care Partnership Integrated Joint Board	£15.341m	£1.733m	11.29%	£1.853m	(£0.120m)

The budget for the Integrated Joint Board above relates to the Adult Social work services delegated to Clackmannanshire and Stirling Health and Social Care Partnership. Operational responsibility for adult services transferred to the Health and Social Care Partnership on 3 July 2017.

The Health and Social Care Partnership is forecast to spend £17.074m (including Garden Aid), £1.733m more than the budget.

Expenditure trends continue to be closely monitored across the service using both data on service commitments and data on actual spend to date to provide a sense check and validate the forecasts.

The Service experiences increased service levels including an 11% increase in elderly nursing home placements over last year's activity with costs rising by 18% following price uplifts for the national care home contract. This trend represents a significant increased cost pressure arising in part from delivering challenging delayed discharge timescales, continuing the trend seen in the last financial year.

Whilst the pressure on Care at Home has not been as high as in residential care, service levels have still risen by 2.3% compared to 2016/17.

Since the August outturn the forecasted overspend has fallen by £0.120m. This movement is as a result of updated forecast information on demand and an assessment in relation to the achievement of savings.

A separate financial report on the whole of Social Services is attached to this agenda.

### 4.0 Housing Revenue Account

- 4.1 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 £5.370m which is £0.245m greater than budgeted and £0.073m greater than the August forecast.

- 4.2 Employee Related Expenditure is at present forecast to be a £0.547m saving for the year. This is in relation to posts that are vacant through voluntary severance and turnover. The Service has been working during the year to complete the restructure and this is almost complete. As further posts become vacant the replacement of them is reviewed.
- 4.3 Premises Related Expenditure is forecasting a saving of £0.117m for the year. This is £0.095m more than previously forecast as the level of Voids has remained steady. The expected increase in the use of Private Contractors to turn around the Voids has not yet happened with seven just recently been placed with them. This budget will be carefully monitored between now and the end of the year with the placing of work to a Private Contractor only done after careful consideration.
- 4.4 Transport Related Expenditure is forecast to be £0.018m less than budget. Supplies and Services are forecasting a £0.153m underspend as Property Contracts are reducing their costs. This has increased by £0.098m from August after review of materials and scaffold hire in property contracts and subscriptions overall.
- 4.5 Offsetting the above underspends is a shortfall in Rental Income of £0.224m and reduced income from charges made by Property Contracts to Capital and the General Fund of £0.200m. The Rental reduction is in relation to the higher than forecast House Sales while the reduction in charging is after reviewing the portfolio of work that property contracts have been involved with this year.
- 4.6 The most recent forecast of Capital Financing costs is indicating that there will be an overspend of £0.201m this year.

## **5.0 Capital**

### **5.1 General Services**

- 5.2 Appendix C to this paper details the General Services capital programme for the period ended 31<sup>st</sup> October 2017 where individual projects are listed within the various asset management plans.
- 5.3 Overall, the General Services capital programme has projected an underspend of £2.131m against the £15.980m gross budget and an underspend of £4.313m against the £7.926m net budget, which is mainly due to the revised timing of project expenditure for larger school estate projects and an early grant receipt received from Scottish Futures Trust for Tullibody South Campus.
- 5.4 Council in November approved the removal of the £300k 17/18 budget Kellibank/Forthbank Depot consolidation and approved that this be replaced with Depot upgrades for Kelliebank/Forthbank valued at £315k .
- 5.5 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**

<b>Asset Management Strategy Plan</b>	<b>Budget (£000)</b>	<b>Projected as at 31<sup>st</sup> Oct 2017 (£000)</b>	<b>Over / (under) Spend (£000)</b>	<b>Comments</b>
Corporate	12,057	9,641	(2,416)	Revised timing of project expenditure for Craigbank Primary £0.62m, Clackmannan Regeneration £0.45m, Clackmannan Primary £0.25m, Alva Primary £0.25m Kelliebank £0.30m, City Deal £0.25m and New Cemetery £0.18m
Property	81	81	0	Projected to be on budget at the year end
Roads	2,563	2,913	350	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	565	(50)	Revised timing of project expenditure Social Services Integrated System £0.05m
<b>Total Capital Expenditure</b>	<b>15,980</b>	<b>13,864</b>	<b>(2,116)</b>	
<b>Income</b>	<b>(8,054)</b>	<b>(10,251)</b>	<b>(2,197)</b>	Early grant receipt received from Scottish Futures Trust for Tullibody South Campus
<b>Net Capital Programme</b>	<b>(7,926)</b>	<b>3,613</b>	<b>(4,313)</b>	

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

- 5.6 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.
- 5.7 The current net HRA Capital Budget is £11.102m. Expenditure is forecasted to be £3.961m less than budget. At present it is anticipated that only £0.183m will require to be carried forward.
- 5.8 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 has however been some slippage on contracts during the period that these arrangements were being implemented.
- 5.9 A higher than usual level of illness during the year in part accounted for the internal trades team carrying out less work than anticipated. There has been

improved attendance in recent months but this has resulted in slippage in some areas.

5.10 The major projects that contribute to the underspend of £3.778m are detailed in Table 5 below and comments are also recorded in Appendix D:

**Table 5 HRA Capital Budget Major Variances**

<b>Project</b>	<b>Variance (£000)</b>	<b>Comments</b>
Roof & Render Upgrading	(1,312)	The programme has been re-profiled and is more realistic moving forward at £1m per year.
Energy Efficiency Works	(330)	A grant of £230k was received from the Scottish Government due to the good progress made by the Council on EESSH Compliance. This was set against the boiler replacement programme reducing the Council funds required for this project.
Kitchen Replacement	(656)	The window and kitchen replacement programme was delayed to allow upgrade works to be carried out at Clackmannan and Alva Primary Schools over the summer. The Kitchen replacement programme started on site in September 2017. Good progress is now being made on this.
Electrical Rewiring	(438)	Work is being back programmed until 2018/19. The contract for the 4 year measured term is currently being procured. Should resource capacity become available with in-house trades these can also be utilised.
Off the Shelf Purchase	(524)	No more units forecast to be bought this year.
Income from Sale of Council Property & Land	(448)	Sales that did not complete by March 2017.

## **6.0 Conclusions**

6.1 General Services revenue spend is anticipated to record an underspend of (£0.496m).

6.2 Of the £6.8m approved savings, £4.6m is forecast to be achieved and up to a further £1.5m is likely to be achieved in the year.

6.3 The Housing Revenue Account is anticipating an underspend of £0.245m.

6.4 The draft outturn for the capital programme indicates an underspend in the year (including carry forwards) of £4.313m on General Services Capital. Detail on each project is shown in Appendix C.

6.5 The HRA Capital Programme indicates a forecasted underspend of £3.778m, including additional income from house & land sales £0.448m.

## **7.0 Sustainability Implications**

7.1 None

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

### 8.4 Staffing

8.5 None

## 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 )

- |  |                                     |
|--|-------------------------------------|
| The area has a positive image and attracts people and businesses         | <input type="checkbox"/>            |
| Our communities are more cohesive and inclusive                          | <input type="checkbox"/>            |
| People are better skilled, trained and ready for learning and employment | <input type="checkbox"/>            |
| Our communities are safer  | <input type="checkbox"/>            |
| Vulnerable people and families are supported                             | <input type="checkbox"/>            |
| Substance misuse and its effects are reduced                             | <input type="checkbox"/>            |
| Health is improving and health inequalities are reducing                 | <input type="checkbox"/>            |
| The environment is protected and enhanced for all                        | <input type="checkbox"/>            |
| The Council is effective, efficient and recognised for excellence        | <input checked="" type="checkbox"/> |

(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 A Council summary of expenditure

Appendix B HRA Revenues

Appendix C General Services Capital

Appendix D HRA Capital

Appendices E - I Corporate Savings Position

### 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)

NAME	DESIGNATION	TEL NO / EXTENSION
Lindsay Sim	Chief Accountant	2078

#### Approved by

NAME	DESIGNATION	SIGNATURE
Stephen Coulter	Head of Resources & Governance	Signed: S Coulter
Nikki Bridle	Depute Chief Executive	Signed: N Bridle



## Council Summary 2017/18



Clackmannanshire  
Council

www.clacks.gov.uk

Comhairle Siorrachd  
Chlach Mhanann

As at 31st October 2017

	Annual Budget 2017/18	Forecast to March 2018	Variance Forecast to Budget	Variance Forecast to Budget	Previous Reported Variance	Movement
	£'000	£'000	£'000	%	£'000	£'000
Resource & Governance	5,900	5,655	(245)	(4.16)	(202)	(43)
Strategy & Customer Services	6,066	5,886	(180)	(2.97)	(11)	(169)
	11,967	11,541	(426)	(3.56)	(213)	(213)
<b>less allocated to non general fund</b>	(1,305)	(1,305)	0	0.00	0	0
	10,662	10,236	(426)	(3.99)	(213)	(213)
Executive Team	437	426	(11)	(2.52)	(10)	(1)
Development & Environmental	14,782	14,577	(205)	(1.39)	17	(222)
Education Service	47,517	47,557	40	0.08	214	(174)
Housing & Community Safety	5,981	5,472	(509)	(8.51)	(28)	(481)
Social Services	14,286	14,287	1	0.01	88	(87)
Corporate Services	(1,375)	(574)	801	(58.26)	0	801
Misc Services - Non Distributed Costs	1,312	1,312	0	0.00	0	0
<b>Services Expenditure</b>	93,601	93,293	(308)	(0.33)	68	(376)
<b>Add Requisitions from Joint Boards</b>						
Central Scotland Valuation	381	381	0	0.00	0	0
Health & Social Care Partnership	15,341	15,341	0	0.00	0	0
	109,323	109,015	(308)	(0.28)	68	(376)
<b>Add/Deduct</b>						
Interest on Revenue Balances	(91)	(91)	0	0.00	0	0
Loans Fund Contribution	9,538	9,350	(188)	(1.97)	(188)	0
Contribution to Bad Debt Provision	200	200	0	0.00	0	0
	118,970	118,474	(496)	(0.42)	(120)	(376)
<b>Sources of Funding</b>						
General Revenue Funding/Non-Domestic Rates	(91,413)	(91,413)	0	0	0	0
Council Tax	(20,611)	(20,611)	0	0	0	0
Council Tax Reduction Scheme	(3,207)	(3,207)	0	0	0	0
Contribution from Reserves	(1,457)	(1,457)	0	0	0	0
Capital Stimulus Fund	(622)	(622)	0	0	0	0
Application of unapplied Capital receipt	(1,452)	(1,452)	0	0	0	0
Contribution from Earmarked Reserves	(85)	(85)	0	0	0	0
Contribution from Uncommitted Reserves	(123)	(123)	0	0	0	0
	(118,970)	(118,970)	0	0	0	0
<b>Projected (Surplus)/Shortfall</b>	(0)	(496)	(496)	(0)	(120)	(376)



## Service Summary - Housing Revenue Account

Description	Annual Budget for 2017/18	Budget to end of October	Actual to end of October	Annual forecast for 2017/18	Forecast v Budget	YTD Actual v Budget
<b>Employee Related Expenditure</b>						
Chief Officers Gross Salaries	54,330	31,693	29,599	51,609	(2,721)	(2,094)
Chief Officers Employers Superann	11,681	6,814	6,553	11,423	(258)	(261)
Chief Officers Employers NIC	8,871	5,175	3,592	6,277	(2,594)	(1,583)
Single Status Gross Salaries	5,367,486	3,131,034	2,763,016	4,776,036	(591,450)	(368,017)
Single Status Employers Superann	1,111,330	648,276	586,358	1,010,424	(100,906)	(61,918)
Single Status Employers NIC	475,912	277,615	269,750	463,895	(12,017)	(7,865)
Single Status Overtime	157,220	91,712	106,390	187,312	30,092	14,679
Single Status Absence Pay	0	0	69,101	68,881	68,881	69,101
General Manual Gross Salaries	0	0	71	71	71	71
General Manual Employers NIC	0	0	26	26	26	26
General Manual Overtime	0	0	189	189	189	189
Long Service Awards	900	525	894	1,350	450	369
Childcare Vouchers Admin Costs	2,000	1,167	290	116	(1,884)	(877)
Employee Management Costs	0	0	545	200	200	545
Conference Expenses And Subsistence	2,000	1,167	820	250	(1,750)	(347)
Superannuation Lump Sums	0	0	79,271	74,991	74,991	79,271
Severance Payments	0	0	13,584	13,584	13,584	13,584
Recruitment Expenses	1,000	583	1,200	3,700	2,700	617
Staff Training	81,350	47,454	6,245	56,900	(24,450)	(41,209)
<b>Employee Related Expenditure Total</b>	<b>7,274,080</b>	<b>4,243,213</b>	<b>3,937,493</b>	<b>6,727,233</b>	<b>(546,847)</b>	<b>(305,721)</b>
<b>Premises Related Expenditure</b>						
Corporate Building Repairs	0	0	19,375	40,000	40,000	19,375
Annual Maintenance External Provider	256,000	149,333	(4,369)	123,100	(132,900)	(153,703)
Service Requested Building Repairs	0	0	36	0	0	36
Grounds Maintenance	0	0	7,998	5,000	5,000	7,998
Service Charge	0	0	282	280	280	282
Cleaning & Hygiene Materials	11,250	6,563	492	1,310	(9,940)	(6,070)
Gas	4,000	2,333	1,931	4,000	(0)	(402)
Electricity	16,000	9,333	9,787	17,730	1,730	454
Void Rent Loss	480,870	280,508	242,421	435,200	(45,670)	(38,087)
Rates	2,500	1,458	5,103	5,546	3,046	3,645
Council Tax	20,000	11,667	0	10,000	(10,000)	(11,667)
Property Insurance	200,000	116,667	142,535	142,500	(57,500)	25,868
Bad Debt Provision	250,000	145,833	0	338,000	88,000	(145,833)
Building Costs - Recharges Internal	80,000	46,667	0	91,000	11,000	(46,667)
Cleaning Services Internal recharge	10,000	5,833	0	0	(10,000)	(5,833)
Land Services - Internal Recharges	0	0	769	0	0	769
<b>Premises Related Expenditure Total</b>	<b>1,330,620</b>	<b>776,195</b>	<b>426,359</b>	<b>1,213,666</b>	<b>(116,954)</b>	<b>(349,836)</b>
<b>Transport Related Expenditure</b>						
Short Term Vehicle Hire	2,500	1,458	8,529	12,500	10,000	7,071
Staff Travel Mileage Expenses	26,000	15,167	11,569	20,514	(5,486)	(3,597)
Vehicles - Maintenance Recharges	343,830	200,568	3,184	321,500	(22,330)	(197,384)
Vehicles - General Consumables	350	204	0	0	(350)	(204)
<b>Transport Related Expenditure Total</b>	<b>372,680</b>	<b>217,397</b>	<b>23,282</b>	<b>354,514</b>	<b>(18,166)</b>	<b>(194,114)</b>
<b>Supplies and Services</b>						
Purchase Of Equipment	20,870	12,174	17,226	30,300	9,430	5,052
Purchase Of Furniture	0	0	326	2,530	2,530	326
Materials (issued from Stock)	711,700	415,158	330,838	650,950	(60,750)	(84,320)
Materials - Direct purchases from supp	334,000	194,833	229,780	334,150	150	34,947
General Consumables (small items)	40,000	23,333	19,361	40,000	(0)	(3,973)
Per Capita English	0	0	7	0	0	7
Equipment Maintenance	12,500	7,292	3,063	9,100	(3,400)	(4,229)
Equipment Rental/Leasing	15,000	8,750	7,743	15,000	0	(1,007)
Scaffold Hire	57,500	33,542	2,948	15,000	(42,500)	(30,594)
Medical Supplies	1,000	583	0	0	(1,000)	(583)
Catering Disposables	0	0	96	0	0	96
Hospitality	100	58	48	0	(100)	(11)
Uniforms & Clothing	13,480	7,863	541	2,430	(11,050)	(7,322)
Office Equipment - Purchases	1,150	671	0	100	(1,050)	(671)
Printing & Photocopying	5,800	3,383	1,036	2,200	(3,600)	(2,347)
Stationery	2,000	1,167	3,620	4,200	2,200	2,453
Publications	500	292	0	0	(500)	(292)
Insurance	31,620	18,445	25,869	25,870	(5,750)	7,424
Professional Fees	34,100	19,892	5,272	18,745	(15,355)	(14,620)
Performing Rights	300	175	0	300	(0)	(175)
Per Capita Strategic Improvement Fun	0	0	0	0	0	0
Postages	5,010	2,923	6,451	11,200	6,190	3,528
Legal Expenses	6,000	3,500	10,138	16,790	10,790	6,638
Subscriptions	18,500	10,792	4,289	4,150	(14,350)	(6,502)
Telephones	150	88	76	150	0	(12)
Mobile Telephones	32,980	19,238	(1,951)	32,000	(980)	(21,189)
Computer Hardware Purchase	3,400	1,983	0	0	(3,400)	(1,983)
Computer Software Maint.	96,450	56,263	31,141	75,950	(20,500)	(25,121)

Description	Annual Budget for 2017/18	Budget to end of October	Actual to end of October	Annual forecast for 2017/18	Forecast v Budget	YTD Actual v Budget
Computer Peripherals	0	0	43,760	(0)	(0)	43,760
Carriage	0	0	0	0	0	0
<b>Supplies and Services Total</b>	<b>1,444,110</b>	<b>842,398</b>	<b>741,677</b>	<b>1,291,116</b>	<b>(152,994)</b>	<b>(100,721)</b>
<b>Third Party Payments</b>						
Other Council Accounts	522,200	304,617	214,400	440,500	(81,700)	(90,216)
Property - Internal Recharges	0	0	100	100	100	100
Voluntary Organisations Payment	14,400	8,400	18,550	31,400	17,000	10,150
Payments To Contractors	44,250	25,813	2,936	22,310	(21,940)	(22,876)
Payment To Subcontractor	281,500	164,208	191,424	328,150	46,650	27,216
Payments to Individuals (services provi	10,000	5,833	65	10,100	100	(5,768)
Interest on Debit Balance	0	0	(132)	(0)	(0)	(132)
<b>Third Party Payments Total</b>	<b>872,350</b>	<b>508,871</b>	<b>427,343</b>	<b>832,560</b>	<b>(39,790)</b>	<b>(81,528)</b>
<b>Transfer Payments</b>						
Payments To Individuals (no service pr	0	0	25	0	0	25
<b>Transfer Payments Total</b>	<b>0</b>	<b>0</b>	<b>25</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Support Services</b>						
Accountancy	1,189,410	693,823	0	1,189,410	0	(693,823)
IT	0	0	0	0	(0)	0
Human Resources	0	0	0	0	(0)	0
Legal	0	0	0	0	(0)	0
<b>Support Services Total</b>	<b>1,189,410</b>	<b>693,823</b>	<b>0</b>	<b>1,189,410</b>	<b>(0)</b>	<b>(693,823)</b>
<b>Capital Financing Costs</b>						
Loans Fund Interest	1,457,000	849,917	0	1,627,300	170,300	(849,917)
Debt Management Expenses	29,000	16,917	0	30,480	1,480	(16,917)
Principal Repayments	1,533,000	894,250	0	1,562,500	29,500	(894,250)
<b>Capital Financing Costs Total</b>	<b>3,019,000</b>	<b>1,761,083</b>	<b>0</b>	<b>3,220,280</b>	<b>201,280</b>	<b>(1,761,083)</b>
<b>Total Gross Expenditure</b>	<b>15,502,250</b>	<b>9,042,979</b>	<b>5,556,179</b>	<b>14,828,779</b>	<b>(673,471)</b>	<b>(3,486,800)</b>
<b>Income</b>						
Charges for Services Standard VAT	(25,000)	(14,583)	(24,226)	(35,140)	(10,140)	(9,643)
Charges for Services Reduced VAT	0	0	0	0	0	0
Subscriptions	0	0	507	500	500	507
Other Income	(22,240)	(12,973)	4,096	(2,232)	20,008	17,070
Housing Rents	(18,925,000)	(11,039,583)	(11,759,189)	(18,700,540)	224,460	(719,606)
General Rents	(61,000)	(35,583)	(61,253)	(67,170)	(6,170)	(25,670)
Interest(Revenue Balance)	(11,640)	(6,790)	0	(11,640)	0	6,790
Internal Trading Contract	(1,582,370)	(923,049)	(155,663)	(1,382,370)	200,000	767,387
<b>Income Total</b>	<b>(20,627,250)</b>	<b>(12,032,563)</b>	<b>(11,995,728)</b>	<b>(20,198,591)</b>	<b>428,659</b>	<b>36,834</b>
<b>Net Expenditure</b>	<b>(5,125,000)</b>	<b>(2,989,584)</b>	<b>(6,439,549)</b>	<b>(5,369,813)</b>	<b>(244,813)</b>	<b>(3,449,966)</b>

				RESPONSIBLE OFFICER	Amended Budget 17/18 £	Expenditure as at 31.8.17 £	Income as at 31.08.17 £	Net Expenditure as at 31.08.17 £	Projected out-turn to 31.3.18 £	Projected (Under) / Over spend as at 31.3.18 £	Projected (Under) / Over spend August 17 £	Movement from August to October £	Comments
(A)	Corporate Asset Management Strategy :												
<b>Project co Alloa Area</b>													
10000	A1	Schools ICT Replacement	Alloa Academy	J Munro	47,000	38,411		38,411	47,000	0	-	-	Work being carried out Q2 & Q3
10006	A3	Park Primary School	Alloa	E Turnbull	264,040	91,605		91,605	264,040	0	-	-	Delays in the Phase 3 heating installation. Majority of works to be undertaken in Quarter 2 & 3
10003	A4	CCTV Equipment	Alloa	Tony Carman	75,000	1,125		1,125	75,000	0	-	-	
10040	A5	St Mungo's Primary School	Alloa	E Turnbull	1,000	0		0	1,000	0	-	-	Feasibility studies in 17/18
10008	A9	Heritage Improvements	Alloa	Complete	24,790	90		90	24,790	0	-	-	Final Invoices for 16/17 project
10133	A46	ALLOA SECONDARY SCHOOL SUPPORT	Alloa	E Turnbull	11,000	0		0	11,000	0	-	-	Majority of works to be undertaken in Quarter 2 & 3
10136	A51	Regeneration Speirs Centre	Alloa		74,280	87,599		87,599	86,200	11,920	11,920	-	Project complete
10137	A53	Alloa Town Hall	Alloa	Complete	9,720	1,200		1,200	9,720	0	-	-	Final Invoices only for 16/17 project
10150	A54	Bowmar Area Enhancements	Alloa	Complete	8,870	0		0	8,870	0	-	-	Final Invoices only for 16/17 project
10138	A55	Kelliebank	Alloa	J Pearcy	0	0		0	0	0	0	(300,000)	Project not proceeding - budget transferred to 2 replacement projects (Kelliebank Depot Improvements/Forthbank Depot Improvements)
10169	A55	Kelliebank Depot Improvements	Alloa	J Pearcy	200,000	5,775		5,775	215,000	15,000	0	215,000	Council Approval received for redirection of budget New project added - funded from release of project 10138 addn £15k b/f from future years 10138
10168	A55	Forthbank Depot Improvements	Alloa	J Pearcy	100,000	0		0	100,000	0	0	100,000	Council Approval received for redirection of budget New project added - funded from release of project 10138
<b>TOTAL Alloa Area</b>					<b>815,700</b>	<b>231,073</b>	<b>0</b>	<b>231,073</b>	<b>842,620</b>	<b>26,920</b>	<b>11,920</b>	<b>15,000</b>	
<b>Tullibody/ Sauchie/ Clackmannan Area</b>													
10011	A12	Schools ICT Replacement	Lornhill Academy	J Munro	46,000	7,162		7,162	46,000	0	-	0	Work being carried out Q2 to Q3 (summer and oct breaks)
10012	A13	Sauchie Hall Locality Hub	Sauchie	B Forbes	90,000	0		0	0	(90,000)	(90,000)	0	Due to structural issues a survey and feasibility study is required which has delayed this project.
10122	A14	Deerpark Primary	Sauchie	E Turnbull	34,000	0		0	0	(34,000)	(34,000)	0	Retention awaiting final valuation. Enabling funds from Hub used for feasibility studies. Project delayed to future years.
10014	A15	Craigbank Primary School Refurbishment	Sauchie	E Turnbull	628,000	0		0	0	(628,000)	(50,000)	0	Project delayed
10127	A17	St Serfs Primary School	Tullibody	E Turnbull	33,000	495		495	33,000	0	0	0	Majority of works to be undertaken in Quarter 2 & 3
10017	A18	School Estate - Tullibody South Campus	Tullibody	E Turnbull	1,825,000	14,325		14,325	1,825,000	0	2,024,630	0	Build to commence in 18/19 Budget realigned to reflect the Stage 1 completion planned for August 2017 as per council report 31st August 2017
10018	A19	Village and Small Town Initiative including safer routes to communities	Tullibody	GD	502,100	70,343		70,343	502,100	0	0	0	Budget increased as per Council Report on 31st August 2017
10019	A20	Network Infrastructure Improvement	Tullibody	J Munro	200,000	800		800	5,000	(195,000)	(195,000)	0	Due to timeline for Tullibody South, main works for this project will not be started until 18/19. Minor fees only in 17/18.
10022	A23	Park, Play Area & Open Space Improvements	Tullibody / Clackmannan	I Doctor	50,000	13,210		13,210	50,000	0	-	0	All equipment and materials for safety surfacing have all been received. Works being completed by Land Services before the year end.
10023	A24	Street Lighting Improvements	Tullibody/ Clackmannan	S Walker	450,000	297,733		297,733	450,000	0	-	0	Related to A31 - works ongoing and to be completed by 31 March
10024	A25	Clackmannan Primary School Refurbishment/Locality Hub	Clackmannan	E Turnbull	1,562,500	48,223		48,223	1,307,870	(254,630)	(254,630)	0	Grant income received from SFT, budget required is therefore reduced in 17/18.
10149	A57	Clackmannan Regeneration Project (Council)	Clackmannan	A Murray / A Khan	450,000	723,917		723,917	0	(450,000)	0	0	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	A Murray / A Khan	1,590,000	0		0	1,572,927	(17,073)	0	0	Main St Project & Lochies Road Project both under construction - Offset by Income G3
10163	A59	Fishcross Puffin Crossing	Fishcross	A Murray	40,000	0		0	40,000	0	-	0	Design in progress
10164	A60	Community Enterprise Hub	Clackmannan	B Forbes	93,000	0		0	93,000	0	-	0	
10125	A61	Banchory Primary School	Tullibody	E Turnbull	238,000	243,709		243,709	243,709	5,709	4,980	729	Project complete
10120	A62	Fishcross Primary School	Fishcross	E Turnbull	17,000	0		0	17,000	0	-	0	Majority of works to be undertaken in Quarter 3 & 4
10132	A63	Sauchie Nursery School	Sauchie	E Turnbull	240,000	0		0	240,000	0	0	0	Additional funding from Government for 1140 hours early years
<b>TOTAL Tullibody/ Sauchie/ Clackmannan Area</b>					<b>8,088,600</b>	<b>1,419,917</b>	<b>0</b>	<b>1,419,917</b>	<b>6,425,606</b>	<b>(1,662,994)</b>	<b>1,405,980</b>	<b>729</b>	
<b>Hillfoots Area (Alva/Tillicoultry/Menstrrie/Dollar)</b>													
10027	A29	Allotment Extension	Tillicoultry	I Doctor	10,000	0		0	10,000	0	-	0	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. Community Council are being issued with a final option for development of the site, responses are expected by end of Nov
10028	A30	Flood Prevention Generator	Tillicoultry	GD	20,000	27,219		27,219	20,000	0	-	0	Works being undertaken by PCU
10029	A31	Street Lighting Improvements	Tillicoultry / Alva	Scott Walker	1,215,040	573,884		573,884	1,215,040	0	-	0	Related to A24 - works ongoing and to be completed by 31 March
10031	A32	Schools ICT Replacement	Alva Academy	J Munro	47,000	699		699	47,000	0	-	0	Work being carried out Q2 to Q3 (summer and oct breaks)
10032	A33	Alva Community Campus/Locality Hub/ Primary school	Alva	E Turnbull	554,460	42,780		42,780	304,460	(250,000)	(250,000)	0	Majority of works to be undertaken in Quarter 2 & 3. Other works to be completed in 18-19
10034	A35	Tillicoultry Glen	Tillicoultry	I Doctor	16,000	0		0	16,000	0	-	0	A consulting engineer is currently being appointed to develop the design & specification for the work. Following receipt of the specification a contractor will be procured to undertake the works. The works will be completed by 31st March 2018
10121	A38	Menstrie Primary School	Menstrie	E Turnbull	164,330	35,590		35,590	64,330	(100,000)	(100,000)	0	Significant investment required in future years, alarms & fire doors only in 17/18

				RESPONSIBLE OFFICER	Amended Budget 17/18 £	Expenditure as at 31.8.17 £	Income as at 31.08.17 £	Net Expenditure as at 31.08.17 £	Projected out-turn to 31.3.18 £	Projected (Under) / Over spend as at 31.3.18 £	Projected (Under) / Over spend August 17 £	Movement from August to October £	Comments	
10038	A39	New Cemetery	Dollar	GD	200,000	418		418	20,000	(180,000)	-	(180,000)	Project rephased to reflect the anticipated start date of 1st April 2018 £180k carried forward to 18/19	
10039	A40	Village and Small Town Initiative including Playing field develop	Dollar	B Forbes	125,000	0		0	125,000	0	-	0		
10118	A65	Coalsnaughton Primary school	Coalsnaughton	E Turnbull	26,000	0		0	26,000	0	-	0	Majority of works to be undertaken in Quarter 2 & 3	
10119	A47	Strathdevon Primary	Dollar	E Turnbull	6,000	2,272		2,272	6,000	0	-	0	Retention awaiting valuation	
<b>TOTAL Hillfoots Area (Alva/Tillicoultry/Menstrie/Dollar)</b>					<b>2,383,830</b>	<b>682,862</b>	<b>0</b>	<b>682,862</b>	<b>1,853,830</b>	<b>(530,000)</b>	<b>(350,000)</b>	<b>(180,000)</b>		
<b>All Clackmannanshire Areas - not seperated into an area</b>														
10041	A42	Schools ICT Replacement - All primaries	All Clackmannanshire	J Munro	100,000	7,962		7,962	100,000	0	-	-	Works being carried our Q3 & Q4	
10042	A43	Community Empowerment	All Clackmannanshire	C Jarvie	125,000	0		0	125,000	0	-	-	Further discussions with portfolio holders required	
10043	A44	2yr Old School Development	All Clackmannanshire	E Turnbull	37,000	-		0	37,000	-	-	-	Additional funding from Government for 1140 hours early years to be allocated to nurseries for adaptations	
10147	A50	Free School Meal Equipment	All Clackmannanshire	Complete	7,110	28,144		28,144	7,110	-	-	-	Final Invoices only for 16/17 project	
10156	A67	City Deal	All Clackmannanshire	G Dallas	500,000	6,350		6,350	250,000	(250,000)	0	0	Anticipated Timescale of Development work longer than expected. Awaiting decision from Scottish Government before commencement of projects, which will be completed over a 2 year period.	
<b>TOTAL All Clackmannanshire Areas - not seperated into an area</b>					<b>769,110</b>	<b>42,456</b>	<b>0</b>	<b>42,456</b>	<b>519,110</b>	<b>(250,000)</b>	<b>0</b>	<b>0</b>		
<b>Total (A) Total Corporate Asset Management Strategy</b>					<b>12,057,240</b>	<b>2,376,307</b>	<b>0</b>	<b>2,376,307</b>	<b>9,641,166</b>	<b>(2,416,074)</b>	<b>1,067,900</b>	<b>(164,271)</b>		Budget Re-alignment
<b>(B) Property Asset Management Strategy :</b>														
10045	B1	Statutory Compliance DDA Schools	All Clackmannanshire	E Turnbull	16,000	-		0	16,000	-	-	-	Majority of works to be undertaken in Quarter 2 & 3	
10046	B2	Compliance - Asbestos Removal (Schools)	All Clackmannanshire	E Turnbull	40,000	-		0	40,000	-	-	-	Majority of works to be undertaken in Quarter 2 & 3	
10047	B3	Childcare Residential Unit	tbc	M Porco	25,000	-		0	25,000	-	-	-	possible redundant project	
<b>Total (B) Total Property Asset Management Strategy :</b>					<b>81,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>81,000</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>(C) Roads Asset Management Strategy :</b>														
10049	C2	- Flood Prevention	All Clackmannanshire	A Murray	86,000	-		0	86,000	-	-	-	Project briefs & procurement in preparation	
10050	C3	- Cycle Routes	All Clackmannanshire	A Murray	80,000	-		0	430,000	350,000	-	-	Offset by income from Sustrans	
10051	C4	- Carriageways	All Clackmannanshire	S Walker	1,450,000	761,298		761,298	1,450,000	-	-	-	Proceeding as planned - full budget will be spent	
10052	C5	- Footways	All Clackmannanshire	S Walker	200,000	162,082		162,082	200,000	-	-	-	Proceeding as planned - full budget will be spent	
10053	C6	- Surface Treatment	All Clackmannanshire	S Walker	100,000	100,000		100,000	100,000	-	-	-	Proceeding as planned - full budget will be spent	
10054	C7	- Bridge Improvements	All Clackmannanshire	A Murray	111,000	67,715		67,715	111,000	-	-	-	Projects underway	
10055	C8	- Road Safety	All Clackmannanshire	A Murray	131,200	63,457		63,457	131,200	-	-	-	Projects underway	
10056	C9	- Lighting Replacement	All Clackmannanshire	S Walker	250,000	307,380		307,380	250,000	-	-	-	Proceeding as planned - full budget will be spent	
10057	C10	Road & Footpath Improvements	All Clackmannanshire	S Walker	155,000	31,310		31,310	155,000	0	-	-	Proceeding as planned - full budget will be spent	
<b>Total (C) Total Roads Asset Management Strategy :</b>					<b>2,563,200</b>	<b>1,493,242</b>	<b>-</b>	<b>1,493,242</b>	<b>2,913,200</b>	<b>350,000</b>	<b>-</b>	<b>-</b>	<b>Offset by income from Sustrans</b>	
<b>(D) Lands Asset Management Strategy :</b>														
10061	D1	SWF/Wheeled Bins	Various	GD	30,000	0		0	30,000	0	-	-		
<b>Total (D) Total Lands Asset Management Strategy :</b>					<b>30,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,000</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>(E) Fleet Asset Management Strategy :</b>														
10062	E1	Vehicle & Machinery Replacement	N/A	S Blyth	634,000	60,034		60,034	634,000	-	-	-		
<b>Total (E) Total Fleet Asset Management Strategy :</b>					<b>634,000</b>	<b>60,034</b>	<b>0</b>	<b>60,034</b>	<b>634,000</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>(F) IT Asset Management Strategy :</b>														
10064	F1	IT Infrastructure	tbc	J Munro	169,800	158,043		158,043	169,800	-	-	-	Upgrade of security systems work ongoing	
10065	F2	Telecare	tbc	L Melville	75,000	20,678		20,678	75,000	-	-	-	Annual Budget	
10066	F3	Social Services Integrated System	N/A	J Munro	100,000	495		495	50,000	(50,000)	0	(50,000)	Project Manager in post, half year staff costs for project initiation	
10067	F4	Digital Transformation	N/A	J Munro	200,000	42,067		42,067	200,000	-	-	-	Wifi work carried over Q1 expect invoicing Q2	
10068	F5	e-Building Standards	N/A	J Munro	10,000	-		0	10,000	-	-	-	work scheduled Q3	
10070	F7	Financial Management System Replacement	N/A	L Sim	0	383		383	-	-	-	-	Final Invoices only for 16/17 project	
10165	F8	CCTV - Kelliebank	N/A	T Carman	60,000	1,400		1,400	60,000	-	-	-		
10155	F9	Technology Enabled Care	N/A	L Melville	0		(150,000)	(150,000)	-	-	-	-		
<b>Total (F) Total IT Asset Management Strategy :</b>					<b>614,800</b>	<b>252,722</b>	<b>(150,000)</b>	<b>102,722</b>	<b>564,800</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	<b>50,000</b>	
<b>TOTAL CAPITAL PROGRAMME</b>					<b>15,980,240</b>	<b>4,182,306</b>	<b>(150,000)</b>	<b>4,032,306</b>	<b>13,864,166</b>	<b>(2,116,074)</b>	<b>1,067,900</b>	<b>(214,271)</b>		
<b>(G) Income</b>														
1476	G1	Government Grant			(6,094,000)		(1,454,250)	(1,454,250)	(6,094,000)	0	-	-	Annual Government Grant	
1476	G2	Specific Government Grant - CWSS			(70,000)			0	(70,000)	0	-	-		
1476	G3	Clackmannan Regeneration			(1,590,000)		(1,572,927)	(1,572,927)	(1,572,927)	17,073	17,073	-	Offset by expenditure - A57B	
1476	G4	Dollar Development			(300,000)			0	(300,000)	0	-	-		
1476	G5	Scottish Future Trust Grant - Schools			0			0	(1,864,000)	(1,864,000)	(1,864,000)	0	SFT Grant Income	
1476	G6	Sustrans		Alan Murray	0			0	(350,000)	(350,000)		(350,000)	Offset by expenditure - Cycle Routes C3	
<b>TOTAL CAPITAL PROGRAMME INCOME</b>					<b>(8,054,000)</b>	<b>0</b>	<b>(3,027,177)</b>	<b>(3,027,177)</b>	<b>(10,250,927)</b>	<b>(2,196,927)</b>	<b>(1,846,927)</b>	<b>(350,000)</b>		
<b>NET CAPITAL PROGRAMME</b>					<b>7,926,240</b>	<b>4,182,306</b>	<b>(3,177,177)</b>	<b>1,005,129</b>	<b>3,613,239</b>	<b>(4,313,001)</b>	<b>(779,027)</b>	<b>(564,271)</b>		Movement mainly due to Budget re-alignment for Tullibody South

Housing Capital Programme 2017-18 Period to October 2017		Project Code	17-18 Net Budget	Net Expenditure to 31/10/17	Budget to 31/08/17	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 2,773 16,667 20,000 (13,894) (5,000) Reactive work that will be less than budget										
10072 125,000 14,126 83,333 40,000 (69,207) (85,000) as programme moves away from Kitchens.										
<b>150,000 16,899 100,000 60,000 (83,101) (90,000)</b>										
<b>SECONDARY BUILDING ELEMENTS</b>										
<b>Damp/Rot</b>										
2013-17 Damp & Rot Works										
<b>Damp/Rot</b>										
10074 70,000 17,838 38,000 70,000 (20,162) 0 Expenditure more likely in winter months										
<b>70,000 17,838 38,000 70,000 (20,162) 0</b>										
<b>Roofs / Rainwater / External Walls</b>										
2014-17 Roof & Render Upgrading Works										
<b>Roofs / Rainwater / External Walls</b>										
10076 3,012,000 436,250 2,000,000 1,700,000 (1,563,750) (1,312,000) Staffing is now in place to manage this programme over the winter months.										
<b>3,012,000 436,250 2,000,000 1,700,000 (1,563,750) (1,312,000)</b>										
<b>Doors</b>										
External Door Replacement 2014-18										
<b>Window &amp; Doors</b>										
10077 10,000 0 6,000 10,000 (6,000) 0										
<b>10,000 0 6,000 10,000 (6,000) 0</b>										
<b>Windows</b>										
Window Replacement 2014-18 Sidey										
10078 1,000,000 832,286 666,664 1,683,000 165,622 683,000 Shortfall of work by Property Contracts being undertaken by private contractor.										
Window Replacement 2014-18 PCU										
10139 960,000 146,021 490,000 277,000 (343,979) (683,000) Other commitments has resulted in less work being completed than envisaged.										
<b>1,960,000 978,307 1,156,664 1,960,000 (178,357) 0</b>										
<b>5,052,000 1,432,395 3,200,664 3,740,000 (1,768,269) (1,312,000)</b>										
<b>ENERGY EFFICIENCY</b>										
<b>Full/Efficient Central Heating</b>										
2013/16 Central Heating Replacement										
10079 236,000 55,878 236,000 56,000 (180,122) (180,000) Work completed in this contract.										
Bowmar Community Energy Savings Programme (CESP)										
10080 183,000 0 0 0 0 (183,000) Solution to this may now involve project moving to Roofing programme.										
2017/19 Central Heating Replacement										
10157 800,000 217,359 400,000 800,000 (182,641) 0 Programme started PH Jones. Staffing now in place to manage this contract.										
Energy Efficiency Works										
10142 500,000 0 166,666 350,000 (166,666) (150,000) Returned tender competitively priced										
<b>1,719,000 273,237 802,666 1,206,000 (529,429) (513,000)</b>										
<b>1,719,000 273,237 802,666 1,206,000 (529,429) (513,000)</b>										
<b>MODERN FACILITIES &amp; SERVICES</b>										
<b>Kitchen Renewal</b>										

183,000

<b>Housing Capital Programme 2017-18 Period to October 2017</b>		Project Code	17-18 Net Budget	Net Expenditure to 31/10/17	Budget to 31/08/17	Forecast as at 31/03/18	Actual to Budget Variance	Forecast to Budget Variance	Comment	C/F to 2018-19
Kitchen Replacement 2014-17		10082	91,000	0	30,000	0	(30,000)	(91,000)	New Contract now in place Property Contracts other commitments will mean less replacements than budgeted.	
Kitchen Replacement 2017-20		10158	1,365,300	0	585,000	800,000	(585,000)	(565,300)		
<b>Kitchen Renewal</b>			<b>1,456,300</b>	<b>0</b>	<b>615,000</b>	<b>800,000</b>	<b>(615,000)</b>	<b>(656,300)</b>		
<b>Bathrooms</b>										
2016-20 Bathroom Replacements PCU Team		10141	50,000	0	25,000	50,000	(25,000)	0		
<b>Bathrooms</b>			<b>50,000</b>	<b>0</b>	<b>25,000</b>	<b>50,000</b>	<b>(25,000)</b>	<b>0</b>		
			<b>1,506,300</b>	<b>0</b>	<b>640,000</b>	<b>850,000</b>	<b>(640,000)</b>	<b>(656,300)</b>		
<b>HEALTHY, SAFE &amp; SECURE</b>										
<b>Safe Electrical Systems / CO Detectors</b>										
Safe Electrical Rewire 2013-17		10087	740,000	178,787	493,336	361,500	(314,549)	(378,500)	Contract now completed with new one to be procured.	
Safe Electrical Testing		10159	60,000	0	20,000	0	(20,000)	(60,000)		
<b>Safe Electrical Systems</b>			<b>800,000</b>	<b>178,787</b>	<b>513,336</b>	<b>361,500</b>	<b>(334,549)</b>	<b>(438,500)</b>		
<b>Communal Areas (Environmentals)</b>										
2011-15 Rep/Up Door Entry Systems		10089	52,000	618	26,000	52,000	(25,382)	0	Contractor appointed and programme almost complete.	
External Works : Fencing, Gates, Paths		10090	125,000	0	25,000	125,000	(25,000)	0		
Door Entry Upgrade Term Contract 2016-20		10160	125,000	0	62,500	125,000	(62,500)	0		
<b>Communal Areas (Environmentals)</b>			<b>302,000</b>	<b>618</b>	<b>113,500</b>	<b>302,000</b>	<b>(112,882)</b>	<b>0</b>	Contractor appointed and programme identified.	
			<b>1,102,000</b>	<b>179,405</b>	<b>626,836</b>	<b>663,500</b>	<b>(447,431)</b>	<b>(438,500)</b>		
<b>NON-SHS ELEMENTS PARTICULAR NEEDS HOUSING (CITC)</b>										
<b>Conversions &amp; Upgradings</b>										
Conversions & Upgradings		10092	98,000	1,930	48,000	98,000	(46,070)	0	Bungalow conversion almost finished.	
<b>Conversions &amp; Upgradings</b>			<b>98,000</b>	<b>1,930</b>	<b>48,000</b>	<b>98,000</b>	<b>(46,070)</b>	<b>0</b>		
<b>Disabled Adaptations</b>										
Aids & Adaptations 2013-17		10161	50,000	0	25,000	50,000	(25,000)	0		
<b>Disabled Adaptations</b>			<b>50,000</b>	<b>0</b>	<b>25,000</b>	<b>50,000</b>	<b>(25,000)</b>	<b>0</b>		
<b>Environmental Improvements</b>										
HRA Roads & Footpaths Improvements		10099	100,000	0	50,000	100,000	(50,000)	0	Dependent on Roads having available resources. Dependent on Land Services having available resources.	
MCB Tenant Community Improvement Fund		10100	278,000	23,777	130,666	278,000	(106,889)	0		
<b>Environmental Improvements</b>			<b>378,000</b>	<b>23,777</b>	<b>180,666</b>	<b>378,000</b>	<b>(156,889)</b>	<b>0</b>		
			<b>526,000</b>	<b>25,707</b>	<b>253,666</b>	<b>526,000</b>	<b>(227,959)</b>	<b>0</b>		
<b>Council New Build Housing (Transforming Communities)</b>										
Hallpark New Build		10103	25,000	15,712	25,000	15,710	(9,288)	(9,290)	Retention greater than anticipated.	
New Build - Fairfield School		10104	31,000	25,210	31,000	30,000	(5,790)	(1,000)		
New Build - Tilly Community Centre Phase 1a		10107	11,000	30,534	11,000	31,000	19,534	20,000		
New Build - Tilly Community Centre Phase 1b/OTSP Refurbishment			0	0	0	0	0	0		



<b>Housing Capital Programme 2017-18 Period to October 2017</b>		<b>Project Code</b>	<b>17-18 Net Budget</b>	<b>Net Expenditure to 31/10/17</b>	<b>Budget to 31/08/17</b>	<b>Forecast as at 31/03/18</b>	<b>Actual to Budget Variance</b>	<b>Forecast to Budget Variance</b>	<b>Comment</b>	<b>C/F to 2018-19</b>
New Build - Tilly Community Centre Phase 2		10109	20,000	0	0	20,000	0	0		
The Orchard			0	0			0	0		
Off The Shelf Purchase		10105	820,000	416,759	400,000	296,000	16,759	(524,000)	Five properties purchased to date.	
Off The Shelf Refurbishment		10106	40,000	5,472	15,000	40,000	(9,528)	0		
<b>Council New Build Housing (Transforming Communities)</b>			<b>947,000</b>	<b>493,687</b>	<b>482,000</b>	<b>432,710</b>	<b>11,687</b>	<b>(514,290)</b>		
			<b>947,000</b>	<b>493,687</b>	<b>482,000</b>	<b>432,710</b>	<b>11,687</b>	<b>(514,290)</b>		
<b>Other Costs / HBMS</b>										
Construction Design Management		10143	20,000	24,368	20,000	30,000	4,368	10,000		
Computer Equipment - New (HBMS)		10111	60,000	12,712	40,000	60,000	(27,288)	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>37,080</b>	<b>60,000</b>	<b>110,000</b>	<b>(22,920)</b>	<b>10,000</b>		
			<b>100,000</b>	<b>37,080</b>	<b>60,000</b>	<b>110,000</b>	<b>(22,920)</b>	<b>10,000</b>		
<b>TOTAL CAPITAL EXPENDITURE</b>			<b>11,102,300</b>	<b>2,458,410</b>	<b>6,165,832</b>	<b>7,588,210</b>	<b>(3,707,422)</b>	<b>(3,514,090)</b>		
<b>Sale of Council Property</b>										
Sale of Council Houses		10112	0	(416,704)	0	(447,400)	(416,704)	(447,400)	Balance of Houses not settled by March 2017.	
<b>Sale of Council Property</b>			<b>0</b>	<b>(416,704)</b>	<b>0</b>	<b>(447,400)</b>	<b>(416,704)</b>	<b>(447,400)</b>		
<b>NET EXPENDITURE</b>			<b>11,102,300</b>	<b>2,041,706</b>	<b>6,165,832</b>	<b>7,140,810</b>	<b>(4,124,126)</b>	<b>(3,961,490)</b>		<b>183,000</b>



**POLICY**

**Appendix E**

Service	Saving Type	Reference	Saving Description	Year One Saving (2017/18)	2017/18 Saving Green	2017/18 Saving Amber	2017/18 Saving Red	Description
				£	£	£	£	
Education	Policy	EDU 178 005	School crossing patrols	2,789	2,789	0	0	Reduction in posts are Menstrie and Redwell. Saving achieved
Education	Policy	EDU 178 006	Sports Development Charges (academic year)	18,750	18,750	0	0	Continuous monitoring throughout the year. On target to achieve savings in 17/18
Education	Policy	EDU 178 011	Music Tuition Fees	2,818	2,818	0	0	Actual income currently exceeds budget. Saving achieved
Education	Policy	EDU 178 006	School efficiencies	200,000	200,000	0	0	Allocated to schools. Any overspends will be carried forward to 2018/2019
Corporate	Policy	COU 178 013	Capital Programme	129,000	129,000	0	0	Saving achieved
Corporate	Policy	COU 178 019	Refresh Income and Charging Strategy and Rates	60,000	60,000	0	0	Saving expected to be achieved but dependant on demand. Will be monitored throughout the year
D&E	Policy	DAE 178 011	Review of Council Depots	155,000	126,041	0	28,959	Saving of £155K this year based on staffing changes in security, mailroom and stores. Full saving will not be achieved this year (detail within November Council report. There is a compensatory cash saving from the closure of Lime Tree House of £93,210.
D&E	Policy	DAE 178 004	Street Lighting	110,000	110,000	0	0	Savings achieved, reporting net underspend across St Lighting and Power of £2,400 at Oct outturn.
D&E	Policy	DAE 178 001	Glenochil Prison Partnership Working.	6,000	0	0	6,000	Compensatory saving being achieved in Land Services
Housing	Policy	HCS 178 001	B&B Places	78,000	78,000	0	0	On target, client numbers low enough to achieve as long as numbers remain constant
Housing	Policy	HCS 178 008	Harmonise TU facilities time	11,236	11,236	0	0	Achieved
R&G	Policy	RAG 178 006	School meals	12,000	12,000	0	0	Implemented but saving may be impacted if take-up of school meals is reduced.
R&G	Policy	MCB RAG 039	Review of working week, role flexibility and other terms and conditions	363,000	0	0	363,000	Unsocial hours expenditure in 2016/17 was approx. £320k indicating potentially lower saving value. Council will have to dismiss and re-engage staff.
Social Services	Policy	SW 178 001	Respite care for adults	50,000	50,000	0	0	On target to achieve savings in 17/18
Social Services	Policy	SW 178 002	Adult social work	542,000	0	542,000	0	Review activity underway however this can be impacted by unforeseen changes in demand for services. Unlikely to be achieved as forecasts indicate service levels continue to outstrip the budget.
Social Services	Policy		Children's Social Work	150,000	150,000	0	0	Proceeding - can be impacted by unforeseen events; plans in place for a further 3 young people to return from high cost placement home.
SCS	Policy	SCS 178 001	Review and target funding to voluntary organisations	37,500	37,500	0	0	Savings all implemented. Discussions taking place on apportionment. May be that further reallocation required.
SCS	Policy	MCB SCS 006a	Roll out of hub model: Community and leisure Facilities	23,000	23,000	0	0	Staffing savings aspect completed. Discussions are still ongoing on buildings aspects and are now linked in to 2018-19 savings proposals.
<b>TOTAL</b>				<b>1,951,093</b>	<b>1,011,134</b>	<b>542,000</b>	<b>397,959</b>	
					52%	28%	20%	



**MANAGEMENT EFFICIENCIES**

**Appendix F**

Service	Saving Type	Reference	Saving Description	Year One Saving (2017/18)	2017/18 Saving Green	2017/18 Saving Amber	2017/18 Saving Red	Description
				£	£	£	£	
Education	Management Efficiencies	EDU 178 017	Education staff budget	605,758	268,843	336,915	0	One year cash saving looking at secondary school management structures have been agreed. Progress on saving was updated after School budgets were updated following the September census. Saving will continue to be monitored and updated based on actual staffing levels.
Corporate	Management Efficiencies	COU 178 017	Business process efficiencies	200,000	0	200,000	0	Scope agreed focussed on income maximisation and commissioning and procurement efficiencies. Savings being achieved are mostly within Capital contracts.
D&E	Management Efficiencies	DAE 178 002	Environmental Health efficiencies	10,000	10,000	0	0	Savings achieved
D&E	Management Efficiencies	DAE 178 003	Trading Standards efficiencies	8,000	8,000	0	0	Savings achieved
D&E	Management Efficiencies	DAE 178 005	Fleet Review	83,720	51,280	32,440	0	Reduction in fleet asset is taking place, £51k achieved to-date. Service working on the achievement of the remaining saving.
D&E	Management Efficiencies	DAE 178 010	Review of Street Care	12,280	7,080	5,200	0	Full saving likely to be achieved.
D&E	Management Efficiencies	DAE 178 023	Business Loans fund	40,000	40,000	0	0	Fully achieved
D&E	Management Efficiencies	DAE 178 015	Waste treatment and refuse collection	110,000	38,000	0	72,000	Saving based on historic trend data and projections. Team Leader monitoring actual vs forecast position during year. Partial savings achieved per October outturn.
D&E	Management Efficiencies	DAE 178 020	Standby for School Alarms	20,000	0	0	20,000	Delay in implementation due to staff absence. Interim staff cover being recruited.
D&E	Management Efficiencies	DAE 178 018	Catering Service efficiency and income	300,000	300,000	0	0	Saving achieved
D&E	Management Efficiencies	DAE 178 009	Building Standards Efficiencies	59,594	59,594	0	0	Fully achieved as post is vacant
D&E	Management Efficiencies	DAE 178 013	D&E Vacancy management	70,000	70,000	0	0	Vacancy management savings achieved across the whole of D&E.
D&E	Management Efficiencies	DAE 178 014	Storage lease (Meals on Wheels)	8,000	8,000	0	0	Achieved - saving from storage of surplus furniture and stock (Unit 7 Trade Centre)
D&E	Management Efficiencies	DAE 178 016	Modern Apprentice	40,000	40,000	0	0	Fully achieved
Housing	Management Efficiencies	HCS 178 003	Housing Budget realignment	53,543	53,543	0	0	Fully achieved through staff reductions
Housing	Management Efficiencies	HCS 178 004	Staffing: Housing	46,128	46,128	0	0	Employee transferring to HRA & employee left
Housing	Management Efficiencies	HCS 178 005	Housing budget realignment	600,000	600,000	0	0	Saving on target to be achieved and will be monitored throughout the year
Housing	Management Efficiencies	HCS 178 006	Housing Staffing costs	29,000	29,000	0	0	Employee left service
Housing	Management Efficiencies	HCS 178 007	CCTV	15,000	15,000	0	0	Will be achieved pending any unforeseen maintenance problems
Housing	Management Efficiencies	HCS 178 008	Budget realignment (assets)	67,000	50,250	0	16,750	Moved across to Education. Discussions ongoing regarding charging this post to Capital. 75% recharge assumed at present.
R&G	Management Efficiencies	RAG 178 001	Technology efficiency	40,000	12,000	28,000	0	Work ongoing to achieve full saving.
R&G	Management Efficiencies	RAG 178 002	Training Budget	30,000	30,000	0	0	Fully achieved
R&G	Management Efficiencies	RAG 178 003	Voluntary Severance	250,000	164,187	85,813	0	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 and will be publicised throughout the year. £164k achieved in year, £84k 2nd year effect.
R&G	Management Efficiencies	RAG 178 004	Flexible working	20,000	0	20,000	0	Dependent on uptake by staff.
R&G	Management Efficiencies	RAG 178 005	External Audit Fee	4,000	4,000	0	0	Fully achieved
SCS	Management Efficiencies	SCS 178 002	Strategy & Customer Services vacancy management	11,242	11,242	0	0	Achieved
SCS	Management Efficiencies	SCS 178 003	Strategy & Performance grant finder	3,600	3,600	0	0	Achieved
<b>TOTAL</b>				<b>2,736,865</b>	<b>1,919,747</b>	<b>708,368</b>	<b>108,750</b>	
					70%	26%	4%	



## MANAGED CONTRACTION

## Appendix G

Service	Saving Type	Reference	Saving Description	Year One Saving (201718)	2017/18 Saving Green	2017/18 Saving Amber	2017/18 Saving Red	Description
				£	£	£	£	
Education	Managed Contraction	Education	Reduction of posts in Sport, Youth, Central Support, Secondary School Management, teachers	101,671	101,671	0	0	£70k achieved via reduction in 2 posts. Severance has been approved for 2 Youth Workers posts. Discussions are ongoing around other posts. Service are still hopeful that saving will be achieved in full
D&E	Managed Contraction	Development & Environment	Reduction of posts in Economic Development, Transportation, Estates	97,005	97,005	0	0	Fully achieved through three vacant posts.
Housing	Managed Contraction	Housing & Community Safety	Reduction of posts in Community Safety, Advice, Homelessness	84,378	84,378	0	0	Employees accepted VR
R&G	Managed Contraction	Resources & Governance	Reduction of posts in Finance, IT and HR	44,919	44,919	0	0	Fully achieved
SCS	Managed Contraction	Strategy & Customer	Reduction of posts in Strategy & Performance, Customer Services and Business Support	63,288	63,288	0	0	Achieved
<b>TOTAL</b>				<b>391,261</b>	<b>391,261</b>	<b>0</b>	<b>0</b>	





## SERVICE REDESIGN

## Appendix H

Service	Saving Type	Reference	Saving Description	Year One Saving (2017/18)	2017/18 Saving Green	2017/18 Saving Amber	2017/18 Saving Red	Description
				£	£	£	£	
Education	Service Redesign	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	0	0	£176k achieved via reduction in DHT posts in Academies and vacant post. £17k balance was confirmed when school budgets updated following the Sept census.
Corporate	Service Redesign	Chief Officer Reduction	Contribution to longer term managed contraction of Chief Officers based on voluntary severance and/or vacancies	170,000	85,000	0	85,000	Dependant upon reorganisation proposals
Social Services	Service Redesign	Social Services R	Redesign of Staffing further to cessation of shared services	100,000	100,000	0	0	Redesign being implemented and Savings currently being achieved through vacancies.
<b>TOTAL</b>				<b>463,000</b>	<b>378,000</b>	<b>0</b>	<b>85,000</b>	



**2016/2017 Year 2 Savings**

**Appendix I**

				Year One Saving (2017/18)	2017/18 Saving Green	2017/18 Saving Amber	2017/18 Saving Red	Notes
				£	£	£	£	
Education				58,073	58,073	0	0	
Corporate				197,884	22,500	175,384	0	
Development & Environment				430,038	345,138	35,000	49,900	Unachieved TVR Savings
Housing				55,587	55,587	0	0	
Resource & Governance				201,069	131,825	69,244	0	
Social Services				192,293	147,998	0	44,295	Unachieved TVR Savings
Strategy & Customer Services				127,138	127,138	0	0	
<b>TOTAL 2016-17 Year 2 Savings</b>				<b>1,262,082</b>	888,259	279,628	94,195	
					70.4%	22.2%	7.5%	

