
Report to: Audit Committee

Date of Meeting: 29 April 2021

Subject: Council Financial Performance 2020/21 – December Outturn

Report by: Chief Finance Officer

1.0 Purpose

1.1 This paper provides an update on the financial performance for the Council, as at December 2020, in respect of the:

- General Fund (GF) revenue and capital spend and the achievement of savings to date, for the current financial year, 2020/21, and
- Housing Revenue Account (HRA) revenue and capital spend, for the current financial year, 2020/21.

2.0 Recommendations

2.1 Committee is asked to note the report, commenting and challenging as appropriate on:

2.1.1 General Fund revenue spend is forecasting an overspend of £1.003m for the year to 31 March 2021;

2.1.2 the Clackmannanshire element of the Health and Social Care Partnership (H&SCP) is forecasting an underspend for the year of £(1.045)m;

2.1.3 the HRA forecasted revenue surplus over budgeted surplus for the year of £(1.310m) to 31 March 2021;

2.1.4 the HRA Capital programme is currently forecasting an underspend of £(4.377)m with a request to carry forward £(2.410)m;

2.1.5 the General Fund Capital Programme is currently forecasting an underspend of £(4.444)m, and

2.1.6 progress to date in delivering the £3.343m savings programme, currently forecast to be 90%, as at 31 March 2021.

3.0 Background

- 3.1 This report summarises the forecasted financial position of the Council for the financial year ended 31 March 2021. This report consolidates all of the detailed financial data to provide a summary position. The report also provides details of individual Directorate positions which have been reported to the relative Service Committees.

4.0 General Fund Revenue

- 4.1 As at 31 December 2020 the General Fund is forecasting an overspend of £1.003m and the Clackmannanshire element of the H&SCP is forecasting an underspend of £(1.045)m, which brings the Council's overall position to an underspend of £(0.042)m for the year to March 2021.
- 4.2 The forecast overspend of £1.003m is a significantly improved position to the overspend of £2.184m reported as at October. The movement of £(1.181)m is across all 3 Directorates: People £(0.557)m, Place £(0.338)m and Partnership & Performance £(0.204)m. Detail of these variances have been reported to the respective committees.
- 4.3 **Loss of Income**
Included within the General Fund forecasted overspend is an amount for underachievement of income as a result of Covid19. The Council has received several contributions of funding from the Scottish Government throughout the year to offset this.
- 4.4 At the end of the first 6 months of the year, the actual loss of income recorded was £0.953m. The Scottish Government initially set aside £90m for Scotland for this purpose however, returns from all Local Authorities well exceeded the amount available and only 40% of amounts claimed were funded. For the Council this equated to £0.378m which had been included in the previous forecasted outturn. This left an unfunded underachievement of income for the first half of the year of £0.575m.
- 4.5 Due to further lockdown restrictions throughout the second half of 2020/21, a further loss of income is forecast, with the loss estimated at £1.906m for the full year. The Scottish Government provided additional funding to mitigate this with a further £110m allocated for this purpose. This increased the Councils allocation to £0.838m, reducing the shortfall for the year to £1.068m. A further allocation of £275m was made to cover general Covid19 costs including loss of income, of which the Council received £2.047m. After offsetting the remaining underachievement of income of £1.068m, £0.979m remains to cover other COVID costs.
- 4.6 **Appendix 1** provides the breakdown by each Directorate and centrally held Corporate along with the position for Partnerships and Sources of Funding.

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

5.1 The Clackmannanshire element of the H&SCP is forecasting an underspend of £(1.045)m this is in line with the underspend previously reported to Partnership & Performance Committee on 11 March 2021.

5.2 Details of the forecast variances that make up this underspend are shown in **Appendix 3** which has been provided to the partnership for inclusion in their consolidated financial report up to the end of December 2020.

5.3 Key variances are summarised as follows:

- £(0.942)m underspend on employee costs due to vacancies;
- £(0.576)m underspend on Nursing Homes due to a reduction in occupied nursing home places;
- £0.517m overspend on Care at Home, this is significantly lower than previously reported due to the impact of Covid19 on service delivery;
- £0.201m overspend on Misc Third party Payments to other agencies, and
- £0.167m shortfall in income due to less people being in short term care as a result of Covid19.

5.4 This forecast is subject to a significant degree of uncertainty owing to Covid19. Whilst the forecast is based on current commitments and activity levels, these are subject to change depending on the future course of the pandemic and the future configuration and design of services aligned to the partnerships strategic priorities.

The forecast assumes that service volumes will continue at their current levels but any further increases in activity levels will directly impact forecast expenditure. In addition the forecast does not include support payments to care providers and other exceptional costs relating to Covid19 that are being managed centrally through the Partnership and charged to the Local Mobilisation Plan (LMP) Funding being received from Scottish Government.

The key issue for the Partnership will be to what extent the additional funding provided through the Mobilisation Fund will fully meet the additional costs associated with Covid19 including the impact on the Transforming Care Programme and associated savings delivery.

6.0 General Fund Capital

6.1 General Fund Capital Budget 2020/21 is forecasting an underspend of £(4.444)m to March 2021 of which £(3.261)m is proposed to be carried forward. The projected underspend is a movement of £(0.910)m from the £(3.534)m previously reported as at October.

- 6.2 The capital programme for 2020/21 has been adversely impacted by the Covid19 pandemic. Many projects faced delays at the start of the financial year due to lockdown restrictions and reprioritisation of Council resources.. Project delays have increased due to further restrictions at the start of 2021 resulting in an increased projected underspend for the year.
- 6.3 These projects will be reviewed at the end of the year and any underspend from 2020/21 will be carried forward into 2021/22 if required. **Appendix 7** provides detail of the forecast expenditure to 31 March 2021 and variances for each capital project.
- 6.4 A summary of the projected outturn position for each of the Asset plans with main variances are shown in the table below.

Table 1 – General Fund Capital Budget Variances

Asset Management Strategy	Budget	Projected to 31 March 2021	Over / (under) Spend	Main Variances
	£m	£m	£m	
Community Investment Strategy	13.177	9.110	(4.067)	The underspend against budget is primarily due to the following projects which have been delayed and are anticipated to continue into 2021/22: - City Deal Projects £0.624m underspend, £0.600m carryforward; - Village and Small Town Alva £1.352m underspend & carryforward; - Tullibody South Campus £0.853m underspend, £0.588m carryforward; and - Clackmannan Regeneration £0.821m underspend and carryforward. The proposed carryforwards of £3.634m as part of the year end process.
Property	2.009	0.455	(1.554)	The underspend is primarily due to the following projects which have been delayed and are anticipated to continue into 2021/22: - Alloa Town Centre Regeneration £0.609m underspend; and - Bowmar Community Hub £0.613m underspend. The proposed carryforwards of £1.353m as part of the year end process.
Roads	3.132	2.708	(0.424)	Underspend mainly caused by delays experienced due to Covid19 in the following projects: - Electric Vehicle Charge Points underspend of £0.121m - Flood prevention underspend of £0.121m - Cycle Routes underspend of £0.087m - Bus Priority Rapid Development Fund of £0.053m.
Land	0.030	0.034	0.004	Small overspend forecast against budget

Asset Management Strategy	Budget	Projected to 31 March 2021	Over / (under) Spend	Main Variances
	£m	£m	£m	
Fleet	1.998	1.638	(0.360)	Forecast underspend due to delays in delivery of orders.
IT	1.978	0.874	(1.104)	Underspend driven predominately by two projects: - Social service integrated system £0.393m; and - Digital infrastructure £0.668m. This underspend will be considered for carryforward as part of the year end process.
Gross Capital Expenditure	22.324	14.819	(7.505)	
Allocation of Capital Funding	(9.603)	(6.542)	3.061	Funding is allocated to projects as it is spent. Due to underspends noted above, funding is not forecast to be utilised in full and will be carried forward to 2021/22. This includes funding for the following projects: Clackmannan Regeneration, Bowmar Community Hub, Village and Small Town Alva and Tullibody South Campus.
Net capital programme	12.721	8.277	(4.444)	

7.0 Progress on 2020/21 Approved Savings

- 7.1 At its budget meeting in February 2020, Council approved savings of £3.343m. The table below shows the split of these savings across Directorates and the forecasted achievement of those savings by 31 March 2021.

Table 1: General Services Revenue Budget 2020/21 distribution of planned savings by directorate and forecasted achievement.

Directorate	Total Approved Savings	Achieved/ Likely to be Achieved	At Risk (Amber)	Unlikely to be Achieved (Red)	Unlikely to be achieved due to Covid
	£000	£000	£000	£000	£000
People	1,345	1,292	0	53	0
Place	1,187	1,027	0	160	160
Performance & Partnerships	810	687	55	68	113
Total approved savings	3,343	3,007	55	281	273
		90%	2%	8%	8%

- 7.2 The above table indicates that 90% of savings have been or are likely to be achieved, with a further 10% at risk or unlikely to be achieved in 2020/21 This is in line with that previously reported as at October.

The achievement of savings has been significantly impacted by the Covid19 pandemic with £0.273m unachieved as a result. Further detail of progress on individual savings within each directorate is provided in **Appendix 2**.

- 7.3 Managers continue to work towards achieving the approved level of savings or identifying compensatory savings to ensure a balanced budget.

8.0 Financial Risks

The forecasts provided above are based on information currently available. The Covid19 pandemic has had a significant impact on the councils financial position in terms of: increased and additional costs, loss of income and the ability to achieve savings.

Fluctuations in forecasts are to be expected throughout the year as the current situation develops and a final update for the year will be brought to this committee in June.

9.0 Housing Revenue Account (HRA)

9.1 Revenue

The HRA Revenue account is forecasting a surplus of £(6.483)m which is £(1.310)m above the budgeted surplus. **Appendix 4** provides details of the forecasted spend to 31 March 2021 with details of variances in **Appendix 5**.

Arrears and rental income are being closely monitored for any further impact on the expected surplus.

9.2 Capital

- 9.3 The HRA Capital Programme is forecast to underspend by £(4.377)m against a budget of £8.665m inclusive of carry forwards from 2019/20.
- 9.4 The programme has been severely impacted with the recent Covid19 restrictions that are in place. This has resulted in the requirement to carry forward an underspend in some of the projects.
- 9.5 **Appendix 6** provides details of the approved budgets and forecast by individual project on the HRA capital programme for the current year.
- 9.6 Full detail of both the HRA Revenue and Capital forecasts has been presented to the Place Committee on 18th March 2021.

10.0 Conclusions

- 10.1 The General Fund Revenue Services are forecasting an overspend of £1.003m for the year to 31 March 2021.
- 10.2 The Clackmannanshire element of the H&SCP is forecasting an underspend of £(1.045)m for the year to 31 March 2021.
- 10.3 The HRA revenue is forecasting a surplus over budget for the year of £(1.310)m to 31 March 2021.
- 10.4 The General Fund Capital programme is forecasting an underspend of £(4.444)m.
- 10.5 The HRA Capital programme is forecasting an underspend of £(4.377)m with an indicative carry forward of £(2.410)m.
- 10.6 Of the £3.343m approved savings programme, 90% are forecast to be achieved by 31 March 2021.

11.0 Sustainability Implications

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

12.0 Resource Implications

12.1 Financial Details

- 12.2 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 ☒

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

12.4 *Staffing*

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

13.0 Exempt Reports

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

14.0 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	<input type="checkbox"/>
Our families; children and young people will have the best possible start in life	<input type="checkbox"/>
Women and girls will be confident and aspirational, and achieve their full potential	<input type="checkbox"/>
Our communities will be resilient and empowered so that they can thrive and flourish	<input type="checkbox"/>

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

15.0 Equalities Impact

15.1 Have you undertaken the required equalities impact assessment to ensure that no groups are adversely affected by the recommendations?
Yes ☐ No ☒

16.0 Legality

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

17.0 Appendices

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

Appendix 1 - Council Summary at December 2020

Appendix 2 – Summary Savings by Directorate at December 2020

Appendix 3 – HSCP Variances at December 2020

Appendix 4 – HRA Revenue Outturn at December 2020

Appendix 5 - HRA Variances at December 2020

Appendix 6 - HRA Capital Outturn at December 2020

Appendix 7- General Fund Capital Outturn at December 2020

18.0 Background Papers

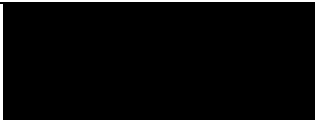
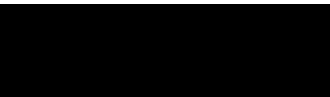
- 18.1 Have you used other documents to compile your report? (All documents must be kept available by the author for public inspection for four years from the date of meeting at which the report is considered)

Yes ☐ (please list the documents below) No ☒

Author(s)

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Approved by

NAME	DESIGNATION	SIGNATURE
Lindsay Sim	Chief Finance Officer	
Stuart Crickmar	Director of Partnership & Performance	

	Annual Budget £'000	Forecast to March 2021 £'000	Variance Forecast to Budget £'000	Previous Forecast variance £'000	Variance movement £'000
Resource & Governance	6,215	6,064	(152)	(42)	(110)
Strategy & Customer Services	3,276	3,515	240	276	(36)
Executive Team	3,961	3,922	(39)	(32)	(7)
Development & Environmental	15,032	15,110	77	581	(504)
Education Service	60,766	60,540	(226)	91	(317)
Housing & Community Safety	12,646	12,172	(474)	(294)	(181)
Social Services	14,213	16,700	2,488	2,432	55
Health & Social Care Partnership	19,041	17,995	(1,045)	(90)	(955)
Corporate Services	586	(474)	(1,060)	(978)	(82)
Misc Services - Non Distributed Costs	1,312	1,312	0	0	0
	137,047	136,856	(192)	1,945	(2,136)
less allocated to non general fund	(1,305)	(1,305)	0	0	0
Services Expenditure	135,742	135,551	(192)	1,945	(2,136)
Add Requisitions from Joint Boards					
Central Scotland Valuation	454	454	0	0	0
	136,196	136,005	(192)	1,945	(2,136)
Add/Deduct					
Interest on Revenue Balances	(91)	(10)	81	81	0
Loans Fund Contribution	5,770	5,838	68	68	0
Contribution to Bad Debt Provision	200	200	0	0	0
	142,075	142,033	(42)	2,094	(2,136)
Sources of Funding					
General Revenue Funding/Non-Domestic Rates	(115,853)	(115,853)	0	0	0
Council Tax	(23,483)	(23,483)	0	0	(0)
Council Tax Reduction Scheme	0	0	0	0	0
Contribution from Reserves	0	0	0	0	0
Capital Stimulus Fund	0	0	0	0	0
Application of unapplied Capital receipt	(1,160)	(1,160)	(0)	(0)	0
Contribution from Earmarked Reserves	(1,579)	(1,579)	0	0	0
Contribution from Uncommitted Reserves	0	0	0	0	0
	(142,075)	(142,075)	0	(0)	0
Projected (Surplus)/Shortfall	(0)	(42)	(42)	2,094	(2,136)
Summarised by Division					
People	77,194	79,564	2,370	2,707	(338)
Place	18,367	18,113	(254)	303	(557)
Partnership & Performance	20,548	20,346	(201)	3	(204)
Health & Social Care Partnership	19,041	17,995	(1,045)	(90)	(955)
Corporate Services	6,472	5,561	(911)	(829)	(82)
Central Scotland Valuation	454	454	0	0	0
	142,075	142,033	(42)	2,094	(2,136)

Management Efficiencies

Service Reference	Division	Description of Saving	2020/21 £	Achieved/Likely to be achieved £	Amber £	Red £	Unachieved due to Covid £	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	211,000	55,000		55,000	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			-	Saving achieved
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	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	-	Transfererd to new AVC scheme in August 2020, due to timing
Total		Management Efficiencies	760,674	687,674	55,000	18,000	63,000	

Prior Years

Service Reference	Division	Description of Saving	2020/21 £	Achieved/Likely to be achieved £	Amber £	Red £	Unachieved due to Covid £	Service Updates
	P&P	Income generation through new Funding Officer post	50,000			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.
Total		Prior Years	50,000	0	0	50,000	50,000	

Summary By Type			2020/21 £	Achieved/Likely to be achieved £	Amber £	Red £	Unachieved due to Covid £
Management Efficiencies			760,674	687,674	55,000	18,000	63,000
Policy			0	0	0	0	0
Prior Years			50,000	0	0	50,000	50,000
Total Division			810,674	687,674	55,000	68,000	113,000

Annual Budget 2020/21	Annual Budget 2020/21	Forecast to March 2021	Variance Forecast to Budget at December	Variance due to Covid	Variance due to Non Covid	Variance Forecast to Budget at October	Variance movement October to December	Narrative
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
Employees								Underspend across a range of services including: Integrated Mental Health £(400k); Disability Day Care £(200k); Assessment & Care Management £(165k) There is a forecast overspend at Menstrie House of £136k and Ludgate Respite £30k The favourable movement represents the impact of staff turnover since October. A proposal to re-align budgets and direct resources to those areas under pressure is being considered
	8,501	7,558	(942)	0	(942)	(937)	(6)	
Long Term Care								
Nursing Homes								Nursing Home places fell by 55 at the start of the year but have started to rise and now stand at around 185 as homes have re-opened to admissions. This forecast is potentially subject to significant volatility depending on the future course of the pandemic. Savings will be offset by Relief Payments to Providers through the Mobilisation Fund.
	7,594	7,019	(576)	(576)	0	(545)	(31)	
Residential Homes	3,594	3,383	(211)	0	(211)	(265)	54	Overall numbers remain stable at around 60.
Community Based Care								
Care at Home								The forecast reflects the impact of Covid on the delivery of Care at Home. The revised forecast reflects evidence of service delivery being interrupted by the pandemic with actual expenditure lagging behind the level of commitments. The actual service delivery is subject to significant volatility, savings from reduced service delivery will be offset by Relief Payments to Providers through the Mobilisation Fund.
	7,885	8,403	517	300	217	1,173	(656)	
Day Care								Day Care for approximately 42 service users of which 19 have complex needs. The movement in the forecast reflects the reduced level of activity due to Covid. Savings will be matched by support payments to providers through the Mobilisation Fund managed by the IJB.
	230	187	(43)	(43)	0	25	(68)	
Direct Payments								Numbers are stable with 70 service users receiving a direct payment. The forecast has been revised to reflect actual pattern of payments to date.
	953	896	(57)	0	(57)	(51)	(6)	
Housing Aids and Adaptations								Demand driven adaptations within private sector homes.
	159	164	5	0	5	5	0	
Housing with Care								This budget is for Supported Accommodation provided by external organisations. The commitment has continued to fall as a result of service changes within Learning disability and Physical Disability with some care transferring to Care at Home.
	163	188	24	0	24	11	13	
Respite								Costs for respite continue to increase as Respite plans for the year are confirmed.
	129	65	(64)	0	(64)	14	(78)	
Misc. Third Party Payments								This heading covers various payments to other agencies including other local authorities, registration fees and payments to voluntary organisations.
	910	1,110	201	0	201	209	(8)	
Premises Expenditure								The budget covers cleaning materials within operational buildings.
	11	22	10		10	13	(3)	
Supplies and Services								Includes equipment, house adaptations, food and insurance, postage, printing and administration. The favourable movement reflects charging of costs to the Covid Mobilisation Fund.
	403	401	(2)		(2)	22	(24)	
Transport Expenditure								Travel costs are forecast to overspend , with cost having picked up in the second quarter.
	48	25	(23)		(23)	4	(27)	
Income								
Income								Income forecast is less than budget this year as a result of a reduced level of client contributions due to less clients being in long term care (Covid related).
	(4,269)	(4,102)	167	300	(133)	221	(54)	
Resource Transfer (Health)								Includes Income from NHS, integration funding and contributions for complex care.
	(7,271)	(7,325)	(54)	0	(54)	9	(63)	
Total	19,041	17,995	(1,045)	(19)	(1,027)	(90)	(955)	

Description	Annual Budget for 2020/21	Annual Forecast for 2020-21	Variance Forecast v Budget
	£'000	£'000	£'000
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	5,748,761	5,113,818	(634,943)
Single Status Employers Superann	1,299,170	1,092,687	(206,483)
Single Status Employers NIC	543,758	536,112	(7,646)
Single Status Overtime	260,000	389,414	129,414
Single Status Sick Pay	0	32,978	32,978
Long Service Awards	2,350	2,350	0
Childcare Vouchers Admin Costs	2,160	110	(2,050)
Employee Management Costs	3,000	3,000	0
Staff Training	88,000	39,750	(48,250)
Employee Related Expenditure Total	7,979,436	7,242,581	(736,855)
Premises Related Expenditure			
Annual Maintenance External Providers	300,000	300,000	0
Cleaning & Hygiene Materials	1,500	14,000	12,500
Gas	6,000	10,000	4,000
Electricity	20,000	20,400	400
Void Rent Loss	450,000	432,000	(18,000)
Non Domestic Rates	3,000	16,766	13,766
Council Tax	10,000	17,120	7,120
Property Insurance	203,000	183,654	(19,346)
Bad Debt Provision	400,000	515,000	115,000
Building Costs - Recharges Internal	103,000	103,000	(0)
Land Services - Internal Recharges	50,000	30,000	(20,000)
Premises Related Expenditure Total	1,546,500	1,641,940	95,440
Transport Related Expenditure			
Short Term Vehicle Hire	4,000	1,500	(2,500)
Staff Travel Mileage Expenses	23,500	5,601	(17,899)
Vehicles - Maintenance Recharges	345,000	315,900	(29,100)
Transport Related Expenditure Total	372,500	323,001	(49,499)
Supplies and Services			
Purchase Of Equipment	23,070	21,600	(1,470)
Purchase Of Furniture	500	21,000	20,500
Storage & Removal Charges	2,000	0	(2,000)
Materials (issued from Stock)	830,000	650,500	(179,500)
Materials - Direct purchases from suppliers	750,000	359,578	(390,422)
General Consumables (small items)	35,500	35,500	0
Equipment Maintenance	10,000	25,000	15,000
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	1,400	(4,880)
Office Equipment - Purchases	3,650	1,979	(1,671)
Printing & Photocopying	7,800	4,750	(3,050)
Stationery	6,260	8,310	2,050
Publications	500	0	(500)
Insurance	32,120	33,303	1,183

<i>Description</i>	<i>Annual Budget for 2020/21 £'000</i>	<i>Annual Forecast for 2020-21 £'000</i>	<i>Variance Forecast v Budget £'000</i>
Professional Fees	52,150	20,350	(31,800)
Performing Rights	300	0	(300)
Postages	8,000	3,700	(4,300)
Legal Expenses	32,000	5,869	(26,131)
Subscriptions	20,600	13,129	(7,471)
Telephones	150	150	0
Mobile Telephones	33,810	21,020	(12,790)
Computer Hardware Purchase	53,400	5,166	(48,234)
Computer Software Purchase	150,000	60,400	(89,600)
Computer Software Maint.	32,000	80,500	48,500
Supplies and Services Total	2,161,290	1,443,304	(717,986)
Third Party Payments			
Other Council Accounts	552,620	523,700	(28,920)
Voluntary Organisations Payment	67,730	29,400	(38,330)
Payments To Contractors	98,200	31,200	(67,000)
Payment To Subcontractor	525,000	500,000	(25,000)
Payments To Individuals	0	60,000	60,000
Third Party Payments Total	1,243,550	1,144,300	(99,250)
Support Services			
Central Support Allocation	1,204,000	1,204,000	0
Support Services Total	1,204,000	1,204,000	0
Capital Financing Costs			
Loans Fund Interest	1,196,050	1,154,614	(41,436)
Debt Management Expenses	23,370	22,263	(1,107)
Principal Repayments	768,410	596,410	(172,000)
Capital Financing Costs Total	1,987,830	1,773,287	(214,542)
Total Gross Expenditure	16,495,106	14,772,413	(1,722,693)
Income			
Charges for Services Standard VAT	(61,400)	(7,000)	54,400
Other Income	(5,740)	(27,317)	(21,577)
Housing Rents	(19,840,760)	(19,845,750)	(4,990)
General Rents	(62,350)	(80,950)	(18,600)
Interest(Revenue Balance)	(47,580)	(7,000)	40,580
Internal Trading Contract	(1,650,000)	(1,287,000)	363,000
Income Total	(21,667,830)	(21,255,017)	412,813
Net Expenditure	(5,172,724)	(6,482,604)	(1,309,880)

Housing Revenue Account	Annual Budget 2020/21 £'000	Forecast to March 2021 £'000	Variance Forecast to Budget at December £'000	Variance due to Covid £'000	Variance due to Non Covid £'000	Variance Forecast to Budget at October £'000	Variance movement October to December £'000	Narrative
Employee expenditure	7,979	7,243	(736)	(506)	(230)	(722)	(14)	The delay in appointing to vacancies along with some recent leavers has seen an increase in the forecasted underspend. Reduced expenditure on staff training is expected to continue. The service continues to support the Councils response to Covid_19 with no allowance yet made for the expenditure associated to this.
Premises expenditure	1,547	1,642	96	(15)	111	91	5	Bad debt provision forecast to be overspent based on last year's actual and this years circumstances. The current level of void houses has decreased the forecast this month. Cleaning & Hygiene materials continues to rise and utilities costs have increased following resolution of a dispute.
Transport expenditure	373	323	(50)	(50)	1	(51)	2	Continuing to forecast an underspend with latest information from Fleet. Small increase in short term hire costs.
Supplies and Services	2,161	1,443	(718)	(717)	(1)	(712)	(6)	The service continues to work towards the upgrading of the IT system to enable the staff to have a service fit for purpose that will enable remote working to be facilitated. This process has been delayed and the forecast has been reduced by £(0.090)m to reflect this. A review of the current level of expenditure on stock and direct materials has resulted in an offset by increasing this by £0.086m. The continued delay in court cases has again resulted in a decrease in the legal expenses costs.
Third Party Payments	1,244	1,144	(100)	(58)	(42)	(145)	45	The reliance on sub contractors is now only £(0.025)m less than budget an increase of £0.075m as the specialist work at The Orchard renovation are accounted for. Tenant participation work still remains slow in progress due to Covid_19. With the Business Plan review delay saving £(0.023)m and other council accounts charges also reducing by £(0.007)m with less vans on the road
Support services	1,204	1,204	0	0	0	0	0	Nil variance forecast
Capital financing costs	1,988	1,773	(215)	0	(215)	(215)	0	Reduced interest costs as borrowing significantly less than originally anticipated.
Total Gross Expenditure	16,495	14,772	(1,723)	(1,346)	(377)	(1,754)	31	
Income	(21,668)	(21,255)	413	417	(4)	239	174	The Service is still unable to carry out the replacement kitchen programme and continuing restrictions on the Capital programme has impacted on the income charge to Capital. Work has been carried out on the Learning Estate in Tullibody, but not as much as originally forecast in October. The impact of which is to reduce the income by £0.174m.
Total Net Expenditure	(5,173)	(6,483)	(1,310)	(929)	(381)	(1,515)	205	

Housing Capital Programme 2020-21 Period to December 2020	Project Code	20-21 Net Budget	Net Expenditure to 31/12/20	Forecast as at 31/12/20	Forecast to Budget Variance	October Forecast	Movement from October Forecast	Comment	C/F to 2021- 22
SCOTTISH HOUSING QUALITY STANDARD									
TACKLING SERIOUS DISREPAIR PRIMARY BUILDING ELEMENTS									
Structural Works									
Structural Upgrades	10192	170,000	2,910	10,000	(160,000)	200,000	(190,000)	Work instructed contractor cannot source materials	
Asbestos Testing for Council Houses	10071	15,000	1,978	15,000	0	15,000	0	Emergency only	
Asbestos Removal Works for Council Houses	10072	65,000	11,525	30,000	(35,000)	30,000	0	Less internal evasive work reduces discovery of asbestos	
Structural Works		250,000	16,413	55,000	(195,000)	245,000	(190,000)		
SECONDARY BUILDING ELEMENTS									
Damp/Rot									
Damp & Rot Works	10195	120,000	81,219	120,000	0	120,000	0	Projects identified with contractor	
Damp/Rot		120,000	81,219	120,000	0	120,000	0		
Roofs / Rainwater / External Walls									
Roof & Render Upgrading Works	10196	1,000,000	572,371	890,000	(110,000)	1,000,000	(110,000)	Programme halted as next phase particularly diificult with current restrictions	110,000
Roofs / Rainwater / External Walls		1,000,000	572,371	890,000	(110,000)	1,000,000	(110,000)		
Windows									
Window Replacement	10197	1,310,000	623,376	850,000	(460,000)	1,310,000	(460,000)	Contractor now off site and staff furloughed.	
Windows		1,310,000	623,376	850,000	(460,000)	1,310,000	(460,000)		
		2,430,000	1,276,966	1,860,000	(570,000)	2,430,000	(570,000)		
ENERGY EFFICIENCY									
Central Heating - Design and Installation 2019-22	10193	300,000	107,609	200,000	(100,000)	300,000	(100,000)	Contractor off site now.	100,000
Weir Multicon Upgrade 2018-2020	10178	750,000	72,054	100,000	(650,000)	750,000	(650,000)	Report to Council following assessment of pilot houses.	650,000
Full/Efficient Central Heating		1,050,000	179,663	300,000	(750,000)	1,050,000	(750,000)		
MODERN FACILITIES & SERVICES									
Kitchen Renewal									
Kitchen Replacement 2017-20	10158	1,050,000	6,747	125,000	(925,000)	100,000	25,000	Impact of Covid and requirement of multi-trades reduces expenditure to voids only.	
Kitchen Renewal		1,050,000	6,747	125,000	(925,000)	100,000	25,000		

Housing Capital Programme 2020-21 Period to December 2020	Project Code	20-21 Net Budget	Net Expenditure to 31/12/20	Forecast as at 31/12/20	Forecast to Budget Variance	October Forecast	Movement from October Forecast	Comment	C/F to 2021- 22
Bathrooms 2016-20 Bathroom Replacements PCU Team	10141	50,000	14,114	50,000	0	50,000	0		
		50,000	14,114	50,000	0	50,000	0		
Bathrooms									
		1,100,000	20,862	175,000	(925,000)	150,000	25,000		
HEALTHY, SAFE & SECURE									
Safe Electrical Systems / CO Detectors									
Safe Electrical systems 2018-22	10171	1,200,000	202,179	700,000	(500,000)	900,000	(200,000)	Deadline now May 22 for Tolerable Standard Compliance will require using our own resources in voids. EEESH compliance remains a priority.	500,000
Safe Electrical Systems		1,200,000	202,179	700,000	(500,000)	900,000	(200,000)		
Communal Areas (Environmentals)	10090							Contractor now off site The issues with joint owners remain with blocks identified.	80,000
External Works : Fencing, Gates, Paths		180,000	6	100,000	(80,000)	180,000	(80,000)		
Door Entry Upgrade Term Contract 2016-20	10160	200,000	3,507	10,000	(190,000)	10,000	0		
Communal Areas (Environmentals)		380,000	3,513	110,000	(270,000)	190,000	(80,000)		
		1,580,000	205,692	810,000	(770,000)	1,090,000	(280,000)		
NON-SHS ELEMENTS PARTICULAR NEEDS HOUSING (CITC)									
Conversions & Upgradings	10092							Increased costs of disabled extension with social services	
Conversions & Upgradings		50,000	0	75,000	25,000	75,000	0		
Conversions & Upgradings		50,000	0	75,000	25,000	75,000	0		
Disabled Adaptations	10161							Backlog of work but difficult in current circumstances due to trades risk	
Aids & Adaptations 2017-20		100,000	450	20,000	(80,000)	20,000	0		
Disabled Adaptations		100,000	450	20,000	(80,000)	20,000	0		
Environmental Improvements	10099							Capacity within the Council limited close security now started.	
HRA Roads & Footpaths Improvements		100,000	49,383	100,000	0	100,000	0		
MCB Tenant Community Improvement Fund	10100	200,000	23,742	120,000	(80,000)	100,000	20,000		
Environmental Improvements		300,000	73,125	220,000	(80,000)	200,000	20,000		
		450,000	73,574	315,000	(135,000)	295,000	20,000		

Housing Capital Programme 2020-21 Period to December 2020	Project Code	20-21 Net Budget	Net Expenditure to 31/12/20	Forecast as at 31/12/20	Forecast to Budget Variance	October Forecast	Movement from October Forecast	Comment	C/F to 2021- 22
Council New Build Housing									
Off The Shelf Purchase	10105	1,000,000	339,650	575,000	(425,000)	797,000	(222,000)	Future house purchase will depend on availability of suitable stock	425,000
Council New Build Housing		1,000,000	339,650	575,000	(425,000)	797,000	(222,000)		
		1,000,000	339,650	575,000	(425,000)	797,000	(222,000)		
OTHER									
Other Costs / HBMS									
Construction Design Management	10143	20,000	0	0	(20,000)	0	0	Procurement for replacement system delayed with small pilot planned before year end on remote	
Computer Equipment - New (HBMS)	10111	225,000	0	67,025	(157,975)	225,000	(157,975)	working.	158,000
Lock Up Strategy	10185	100,000	0	56,000	(44,000)	56,000	0	First two projects identified	
Westhaugh Travelling Site - Alva	10186	240,000	0	0	(240,000)	0	0	Initial discussions have taken place to scope out the changes required	240,000
IT Infrastructure - Clacks IT	10188	70,000	72,005	72,005	2,005	72,000	5		
Demolitions	10200	150,000	3,128	3,130	(146,870)	0	3,130	Process on hold but master plan being worked on.	147,000
Other Costs / HBMS		805,000	75,133	198,160	(606,840)	353,000	(154,840)		
TOTAL CAPITAL EXPENDITURE		8,665,000	2,187,953	4,288,160	(4,376,840)	6,410,000	(2,121,840)		
Sale of Council Property									
Sale of Council Land	10148	0	0	0	0	0	0		
Sale of Council Property		0	0	0	0	0	0		
NET EXPENDITURE		8,665,000	2,187,953	4,288,160	(4,376,840)	6,410,000	(2,121,840)		2,410,000

**General Fund Capital Outturn
As at December 2020**

Appendix 7

Project ID	Project ID Description	Approved Budget	Amendments Approved Feb' 21	Revised Budget	Expenditure as at Dec' 20	Forecast Expenditure to 31 Mar' 21	Forecast (under) / over spend against budget	Grant income allocated to 31 Mar' 21	Proposed carry forward	Narrative
		£	£	£	£	£	£	£	£	

Capital Expenditure

Community Investment Strategy

All Clackmannanshire Areas

10156	City Deal	500,000	-	500,000	-	-	(500,000)	-	500,000	City Deal land acquisition at Alloa West not due to be delivered in year. Proposed carry forward to 2021/22.
10209	City Deal RPMO	100,000	-	100,000	18,904	75,616	(24,384)	-	-	Contribution to Regional Programme Management Office (RPMO) support delivery of City Region Deal programme delivery (business cases/ management).
10213	City Region Deal - SIEC	100,000	-	100,000	-	-	(100,000)	-	100,000	The business case for Scotland's International Environment Centre is being developed. Proposed carry forward to 2021/22.
10042	Community Investment Grants	103,094	-	103,094	12,376	14,972	(88,122)	-	-	Projected spend is less than budget due to availability of contractors to quote and complete works as a result of COVID-19.
10174	Fitness Suite Replacement	12,000	-	12,000	-	12,000	-	-	-	Forecast spend on budget.
10065	Social Services Adaptations	75,000	-	75,000	-	75,000	-	-	-	Mobile Emergency Care Service equipment expenditure under review to ensure appropriate revenue and capital classification.
All Clackmannanshire Areas Total		890,094	-	890,094	31,280	177,588	(712,506)	-	600,000	

Alloa Cluster

10000	Schools ICT Replacement - Alloa	41,000	-	41,000	3,991	40,782	(218)	-	-	Budget fully committed and expenditure forecast on budget.
10007	School Interactive Display Replacement - Alloa	139,930	-	139,930	137,843	137,843	(2,087)	-	2,087	Forecast small underspend against budget. □ Proposed carry forward into 2021/22.
10006	Park Primary School - School Development	1,586,124	-	1,586,124	138,488	1,640,929	54,805	-	-	Overall project cost (£3.7m) is forecast on budget. Forecast overspend against in year 2020/21 budget this is due to phasing of the expenditure. Virement may be required, will be confirmed when expenditure is complete.
10216	Coalsnaughton Primary	10,000	-	10,000	-	-	(10,000)	-	10,000	Options appraisal required as part of learning estate review. No forecast spend in year.
10005	Park, Play Area & Open Space Improvements - Alloa	50,000	-	50,000	10,323	38,000	(12,000)	-	12,000	Project delays due to COVID-19. Forecast expenditure for 2020/21 under budget. Proposed carry forward of underspend into 2021/22.

10008	Heritage Improvement	23,590	-	23,590	-	-	(23,590)	-	23,590	No forecast spend in 2020/21. Proposed carry forward of underspend to 2021/22.
10009	Sunnyside Cemetery Extension	150,000	-	150,000	-	90,000	(60,000)	-	60,000	Project is integral to cope with demand on burial service. Project has experienced delays due to winter weather conditions. Proposed carry forward of forecast underspend in 2021/22.
10010	Kilncraigs BPRA	4,900,000	-	4,900,000	4,906,325	4,906,325	6,325	-	-	Payment has been made to offset investment and to conclude lease and loan arrangement.
10169	Kelliebank Depot Improvements	24,564	-	24,564	-	20,797	(3,767)	-	-	Gas upgrades have been completed . Digital Enhancement / Improvement works have been ordered and will be completed March 2021. Forecast under budget.
10183	Forthbank Recycling Centre Improvements	148,141	-	148,141	14,537	148,141	0	-	-	Household Waste Recycling Centre works will be complete by year end. Forecast expenditure on budget.
Alloa Cluster Total		7,073,349	-	7,073,349	5,211,508	7,022,818	(50,531)	-	107,677	
Hillfoots Cluster										
10031	Schools ICT Replacement - Alva Academy	50,276	-	50,276	8,169	50,209	(67)	-	-	Budget fully committed and expenditure forecast on budget.
10035	School Interactive Display Replacement - Alva	138,930	-	138,930	137,843	137,843	(1,087)	-	1,087	Small underspend forecast. Proposed carry forward to 2021/22.
10140	Village and Small Town - Alva	1,547,000	-	1,547,000	170,981	195,000	(1,352,000)	(195,000)	1,352,000	Brook street/Alva Primary School project complete, which is fully grant funded (Sustrans £130K and CWSR £65K). Stirling Street improvement project delayed due to contractor's staff furloughed during current lockdown. Proposed carry forward of underspend into 2021/22.
10039	Village and Small Town - Dollar	25,617	-	25,617	-	-	(25,617)	-	25,617	No forecast expenditure in year. This project will be considered as part of the capital planning process for 2021/22, proposed carry forward.
10119	Strathdevon Primary School - School Development	29,750	-	29,750	-	40,496	10,746	-	-	Overspend due to additional works required with the pipe work and heating controls once the new boilers were installed. Virement may be required, will be confirmed when expenditure is complete.
10032	Alva Community Campus/Locality Hub/Primary School	50,000	-	50,000	-	9,573	(40,427)	-	-	Options appraisal required as part of learning estate review. No forecast spend in year.
10121	Menstrie Primary School - School Development	-	191,000	191,000	25,656	159,868	(31,132)	-	32,000	Propose carry forward of underspend for retention due in 2021/22.
10124	Tillicoultry Primary School - School Development	100,000	-	100,000	-	82,209	(17,791)	-	-	Heating upgrade works in progress and due to be complete by the end of the financial year. Forecast spend under budget due to specification changes.
Hillfoots Cluster Total		1,941,573	191,000	2,132,573	342,649	675,198	(1,457,376)	(195,000)	1,410,704	
Lornshill Cluster										
10011	Schools ICT Replacement - Lornshill	48,346	-	48,346	10,667	46,531	(1,815)	-	-	Budget substantially committed. Small underspend against budget forecast.
10020	School Interactive Display Replacement - Lornshill	139,941	-	139,941	137,843	137,843	(2,098)	-	2,098	Small underspend forecast. Proposed carry forward to 2021/22.

10024	Clackmannan Primary School Refurbishment/ Locality Hub	10,000	19,000	29,000	29,004	31,983	2,983	-	-	Retentions of Early Years Works completed in 2019/20 finalised. Virement may be required, will be confirmed when expenditure is complete.
10014	Craigbank Primary School Refurbishment	48,000	-	48,000	19,071	36,754	(11,246)	-	11,246	Propose carry forward of underspend for retention due in 2021/22
10017	School Estate - Tullibody South Campus	1,650,000	(210,000)	1,440,000	473,427	587,354	(852,646)	-	588,000	New build and external works are completed with retentions of £228k anticipated in 2021/22. The street works outside the school of £360k have been delayed due to COVID-19 lockdown proposed carry forward into 2021/22.
10043	Lochies Primary School - School Development	39,530	-	39,530	-	-	(39,530)	-	-	Options appraisal required as part of learning estate review. No forecast spend in year.
10125	Banchory Primary School - School Development	58,412	-	58,412	-	49,191	(9,221)	-	-	Heating upgrade works in progress and monies will be spent by end of financial year. Forecast spend under budget.
10015	Safer Routes to School	330,000	-	330,000	281,255	311,255	(18,745)	(268,000)	-	Construction complete. Total project budget £330K, forecast outturn under budget. Awarded grant funding from Sustrans and CWSS, £268k grant allocated.
10149	Clackmannan Regeneration	854,475	-	854,475	33,270	33,270	(821,205)	-	821,205	The tender is due to be awarded by the end of 2020/21. The project is expected to complete in 2021/22 and received grant funding of £606k. Proposed carry forward underspend into 2021/22.
10164	Clackmannan Community Access Point (CAP)	93,000	-	93,000	-	-	(93,000)	-	93,000	Community Asset Transfer not anticipated to be concluded in year. Proposed carry forward.
Lornshill Cluster Total		3,271,704	(191,000)	3,080,704	984,537	1,234,182	(1,846,522)	(268,000)	1,515,549	
Total Community Investment Strategy		13,176,720	-	13,176,720	6,569,974	9,109,785	(4,066,935)	(463,000)	3,633,929	
Fleet Asset Management Strategy										
Fleet Asset Management Strategy										
10062	Vehicle Replacement	1,997,741	-	1,997,741	1,033,104	1,638,241	(359,500)	-	300,000	Delays to delivery of three fleet replacement orders. Proposed carry forward of £300k into 2021/22.
Fleet Asset Management Strategy Total		1,997,741	-	1,997,741	1,033,104	1,638,241	(359,500)	-	300,000	
Total Fleet Asset Management Strategy		1,997,741	-	1,997,741	1,033,104	1,638,241	(359,500)	-	300,000	
IT Asset Management Strategy										
IT Asset Management Strategy										
10041	Schools ICT Replacement - All Primaries	90,000	-	90,000	-	85,100	(4,900)	-	-	Expenditure planned with orders to be placed with a small underspend against budget forecast.
10064	IT Infrastructure	144,000	-	144,000	129,484	136,100	(7,900)	-	-	Further expenditure planned with purchase order to be placed. Small underspend against budget forecast.
10067	Digital Transformation	25,619	-	25,619	12,795	22,944	(2,675)	-	-	Further expenditure planned with purchase order to be placed. Forecast to spend slightly under budget.
10187	Digital Infrastructure	668,066	-	668,066	-	-	(668,066)	-	668,066	Project to install fibre into schools and Council buildings. This work is being replanned to work around BT Openreach announcements. Proposed carry forward to 2021/22.
10202	Education Digital Devices - Chromebooks	192,304	-	192,304	26,530	192,234	(70)	(192,234)	-	Forecast to spend on budget.

10207	Digital Foundations: M365	350,000	-	350,000	18,159	322,291	(27,709)	-	27,709	Further expenditure planned with purchase order to be placed. Forecast to spend slightly under budget. Proposed carried forward of unspent budget into 2021/22.
10210	Homeworking	115,000	-	115,000	10,921	114,998	(2)	-	-	Budget significantly committed. Expenditure forecast on budget.
10066	Social Services Integrated System	393,405	-	393,405	-	-	(393,405)	-	-	Social services system will not be procured in 2020/21. This project is included within the capital planning process for 2021/22.
IT Asset Management Strategy Total		1,978,394	-	1,978,394	197,889	873,667	(1,104,727)	(192,234)	695,775	
Total IT Asset Management Strategy		1,978,394	-	1,978,394	197,889	873,667	(1,104,727)	-	192,234	695,775

Land Asset Management Strategy										
Land Asset Management Strategy										
10061	Wheeled Bins	30,000	-	30,000	29,071	34,442	4,442	-	-	Forecast small overspend against budget. Virement may be required, will be confirmed when expenditure is complete.
Land Asset Management Strategy Total		30,000	-	30,000	29,071	34,442	4,442	-	-	
Total Land Asset Management Strategy		30,000	-	30,000	29,071	34,442	4,442	-	-	

Property Asset Management Strategy										
Alloa Cluster										
10191	Alloa Town Centre Regeneration	621,118	-	621,118	11,889	11,889	(609,229)	(11,889)	609,229	Delays to the project due to COVID-19 (contractor's employees have been furloughed). Project is fully grant funded from Scottish Government and Sustrans. Proposed carry forward.
10204	Alloa Academy DDA	100,000	-	100,000	27,622	27,622	(72,378)	-	-	Disability Discrimination Act improvement works instructed through PPP contract.
10208	Bowmar Community Hub	550,000	95,000	645,000	-	32,000	(613,000)	-	613,000	£550K grant funding received from Scottish Government agreed. Council contribution of £100K. Project will not be completed in this financial year. Proposed carry forward to 2021/22.
10214	Kilncraigs - Roof	50,000	-	50,000	-	-	(50,000)	-	50,000	Work is being procured through Hubco. This work is not anticipated to be undertaken in 2020/21. Proposed carry forward.
10215	St Mungos Primary	150,000	-	150,000	-	150,000	-	-	-	Options appraisal required as part of learning estate review. No expenditure anticipated in year.
Alloa Cluster Total		1,471,118	95,000	1,566,118	39,511	221,511	(1,344,607)	(11,889)	1,272,229	

Hillfoots Cluster										
10206	Alva Academy DDA	50,000	-	50,000	-	-	(50,000)	-	-	Disability Discrimination Act improvement works instructed through PPP contract. No forecast spend.
Hillfoots Cluster Total		50,000	-	50,000	-	-	(50,000)	-	-	

Lornhill Cluster										
10201	The Orchard	203,000	-	203,000	305,174	201,000	(2,000)	-	-	£181K of expenditure is revenue which will be transferred to the education budget on project completion. Capital spend forecast of £201K within budget.

10205	Lornhill Academy DDA	50,000	-	50,000	-	-	(50,000)	-	-	Disability Discrimination Act improvement works instructed through PPP contract. No forecast spend.
10217	Park Primary - P1 Provision	35,000	-	35,000	-	6,821	(28,179)	-	-	Works completed and final accounts to be completed. Savings incurred from completing the work in house.
Lornhill Cluster Total		288,000	-	288,000	305,174	207,821	(80,179)	-	-	

Property Asset Management Strategy

10045	Statutory Compliance DDA Schools	17,000	-	17,000	9,556	20,633	3,633	-	-	Forecast small overspend against budget. Virement may be required, will be confirmed when expenditure is complete.
10046	Compliance - Asbestos Removal (Schools)	20,000	-	20,000	-	-	(20,000)	-	18,000	Contract works (£18k) due to commence at Alva Primary School at the start of April 2021. Vacant possession required to complete work, proposed carry forward of £18k.
10212	Police Integration - Car park works	68,000	-	68,000	-	5,000	(63,000)	-	63,000	Legal agreement being drawn and concluded. Work expected to commence in new financial year. Proposed carry forward of underspend to 2021/22.
Property Asset Management Strategy Total		105,000	-	105,000	9,556	25,633	(79,367)	-	81,000	

Property Asset Management Strategy	1,914,118	95,000	2,009,118	354,242	454,965	(1,554,153)	(11,889)	1,353,229	
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Roads Asset Management Strategy

All Clackmannanshire Areas

10176	Electric Vehicle Charge Points	242,933	-	242,933	44,806	122,443	(120,490)	(122,443)	-	Fully grant funded (carryforward grant of £147,118 and 2020/21 award of £75K). Progress of work adversely affected by COVID-19 (supply and installation).
All Clackmannanshire Areas Total		242,933	-	242,933	44,806	122,443	(120,490)	(122,443)	-	

Road Asset Management Strategy

10049	Flood Prevention	165,414	-	165,414	44,878	44,878	(120,536)	-	120,536	Programme of flood prevention works and contracts prepared to be let. Essential works which will be delayed until 2021/22. Proposed carry forward of underspend to 2021/22.
10050	Cycle Routes	337,309	-	337,309	8,722	250,000	(87,309)	-	87,309	Progress on this project has been disrupted due to COVID-19. Proposed carry forward of underspend to 2021/22.
10051	Carriageways	1,894,000	-	1,894,000	1,537,444	1,894,000	-	-	-	Forecast to spend against budget.
10054	Bridge Improvements	50,000	-	50,000	12,286	12,286	(37,714)	-	37,714	No tenders received - projects will be delayed until 2021/22. Proposed carry forward of underspend to 2021/22.
10055	Road Safety	122,749	-	122,749	102	122,749	-	(122,749)	-	Project fully funded by Cycle Walking Safer Routes.
10056	Lighting Replacement	250,000	-	250,000	76,068	250,000	-	-	-	Essential capital investment planned and all schemes programmed and underway. Expected to spend on budget.
10172	Parking Management Scheme (PMS)	100,000	(95,000)	5,000	-	-	(5,000)	-	-	Project delayed due to COVID-19 and is being considered as part of the budget process for 2021/22.

10203	Roads Management System	10,000	-	10,000	5,120	10,000	-	-	-	Road management system has been procured and partially invoiced. Forecast to spend on budget.
10218	Bus Priority Rapid Development Fund	55,000	-	55,000	-	1,685	(53,315)	(1,685)	53,315	Project fully grant funded, which consists of three works. Project will not be completed in 2020/21. Proposed carry forward of underspend into 2021/22.
		2,984,472	(95,000)	2,889,472	1,684,620	2,585,599	(303,873)	(124,434)	298,873	

Total Roads Asset Management Strategy		3,227,405	(95,000)	3,132,405	1,729,426	2,708,041	(424,364)	(246,877)	298,873	
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Total Capital Expenditure		22,324,378	-	22,324,378	9,913,706	14,819,141	(7,505,237)	(914,000)	6,281,806	
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Capital Project Funding

Grant Funding	Budget	Amendments	Revised Budget	Grant Income to 31 Mar' 21	Variance	Proposed carry forward	Narrative
	£	£	£	£	£	£	
Scottish Government General Capital Grant	(4,328,000)	-	(4,328,000)	(4,328,000)	-	-	Scottish Government General Capital Grant.
Scottish Government Cycle Walking Safer Streets (CWSS)	(226,000)	1,000	(225,000)	(225,000)	-	-	Active Travel Initiatives.
Scottish Government ELC	(1,300,000)	-	(1,300,000)	(1,300,000)	-	-	For ELC projects.
Clackmannan Regeneration	(606,318)	-	(606,318)	-	606,318	(606,318)	Grant funding awarded to Clackmanann Regeneration project, which will not be completed in 2020/21.
Regeneration Funding Bowmar Community Hub	(550,000)	-	(550,000)	-	550,000	(550,000)	Grant funding awarded to Bowmar Community Hub, which will not be completed in 2020/21.
Town Centre Regeneration Fund	(621,118)	-	(621,118)	(11,889)	609,229	(609,229)	Grant funding awarded to Town Centre Regeneration Fund, which will not be completed in 2020/21.
Education Digital Devices	(192,304)	-	(192,304)	(192,234)	70	(70)	Grant funding awarded to Education Digital Devices.
SUSTRANS - Alva Regeneration - Places for Everyone	(889,000)	-	(889,000)	-	889,000	(889,000)	Grant funding for Village and Small Town Alva - Stirling Street improvement project, which will not be completed in 2020/21.
SUSTRANS - Alva Regeneration 2 - Places for Everyone	(130,000)	-	(130,000)	(130,000)	-	-	Grant funding for Village and Small Town Alva - Brook Street/Alva Primary School. Fully spent 2020/21
SUSTRANS - Tullibody Campus - Places for Everyone	(238,000)	-	(238,000)	-	238,000	(238,000)	Grant funding for Village and Small Town Alva - Stirling Street improvement project, which will not be completed in 2020/21.
SUSTRANS - Active Travel Route	(246,000)	-	(246,000)	(231,000)	15,000	-	Grant funding for safer routes to school. Project completed and spend underbudget.
Scottish Government - Bus Priority Rapid Development Fund (BPRDF)	(55,000)	-	(55,000)	(1,685)	53,315	(53,315)	Grant funding for Bus Priority Rapid Development Fund, which will not be completed in 2020/21.
Charge Place Scotland 2019/20	(147,118)	-	(147,118)	(122,443)	24,675	-	Specific grant funding for Electric Vehicle Charging Points. Grant drawdown to match spend
Charge Place Scotland 2020/21	(75,000)	-	(75,000)	-	75,000	(75,000)	Specific grant funding for Electric Vehicle Charging Points. Unspent 2020/21, to be carried forward.

Total Capital Funding		(9,603,858)	1,000	(9,602,858)	(6,542,251)	3,060,606	(3,020,931)			
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Net Capital Programme

	Approved Budget	Amendments	Revised Budget	Forecast outturn as at 31 Mar' 21	Variance	Variance	Narrative
	£	£	£	£	£	%	
Total Capital Expenditure	22,324,378	-	22,324,378	14,819,141	(7,505,237)	(34)	Forecast capital expenditure 34% underbudget.
Total Capital Funding	(9,603,858)	1,000	(9,602,858)	(6,542,251)	3,060,607	(32)	Forecast capital funding 32% not spent.
Net capital expenditure	12,720,520	1,000	12,721,520	8,276,889	(4,444,631)	(35)	Forecast net capital expenditure 35% underbudget.