



**Clackmannanshire
Council**

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Comhairle Siorrachd
Chlach Mhanann

Kilncraigs, Greenside Street, Alloa, FK10 1EB (Tel.01259-450000)

Audit Committee

Thursday 26 September 2019 at 9.30 am

**Venue: Council Chamber, Kilncraigs,
Greenside Street, Alloa, FK10 1EB**

Date	Time
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Audit Committee

The remit of the Audit Committee is:

To ensure that the authority's assurance statements, including the annual governance statement, properly reflect the risk environment and any actions required to improve it.

In relation to the authority's internal audit functions:

- oversee its independence, objectivity, performance and professionalism
- support the effectiveness of the internal audit process
- promote the effective use of internal audit by approving the annual Internal Audit Plan

To consider the effectiveness of the authority's risk management arrangements and the control environment, reviewing the risk profile of the organisation and assurances that action is being taken on risk-related issues, including partnerships and collaborations with other organisations

To monitor the effectiveness of the control environment, including arrangements for ensuring value for money, supporting standards and ethics and for managing the authority's exposure to the risks of fraud and corruption

To consider the reports and recommendations of external audit and inspection agencies and their implications for governance, risk management or control

To support effective relationships between external audit and internal audit, inspection agencies and other relevant bodies, and encourage the active promotion of the value of the audit process

To review the financial statements, external auditor's opinion and reports to members, and monitor management action in response to the issues raised by external audit.

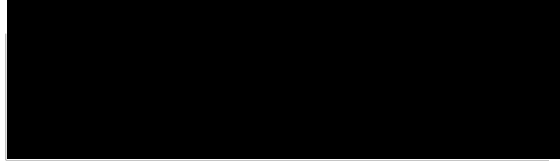
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18 September 2019

A MEETING of the AUDIT COMMITTEE will be held within the Council Chamber, Kilncraigs, Greenside Street, Alloa, FK10 1EB, on THURSDAY 26 September 2019 at 9.30 am.



STUART CRICKMAR
Strategic Director (Partnership & Performance)

B U S I N E S S

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1. Apologies	--
2. Declaration of Interests Members should declare any financial or non-financial interests they have in any item on this agenda, identifying the relevant agenda item and the nature of their interest in accordance with the Councillors' Code of Conduct. A Declaration of Interest form should be completed and passed to the Committee Officer.	--
3. Confirm Minutes of Meeting of the Audit Committee held on 20 June 2019 (Copy herewith)	07
4. Internal Audit Progress Report 2019/20 - report by the Internal Audit Manager (Copy herewith)	11
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Audit Committee – Committee Members (Membership 8 - Quorum 4)

Councillors

Wards

Councillor	Dave Clark	(Convenor)	2	Clackmannanshire North	LAB
Councillor	Bill Mason	(Vice Convenor)	5	Clackmannanshire East	CONS
Councillor	Darren Lee		1	Clackmannanshire West	CONS
Councillor	Tina Murphy		1	Clackmannanshire West	SNP
Councillor	Helen Lewis		2	Clackmannanshire North	SNP
Councillor	Derek Stewart		3	Clackmannanshire Central	LAB
Councillor	Chris Dixon		4	Clackmannanshire South	IND
Councillor	Ellen Forson		4	Clackmannanshire South	SNP

The Council agreed that the Convenor of the Audit Committee will rotate between the 2 Opposition parties on an annual basis.



**MINUTES OF MEETING of the AUDIT COMMITTEE held within the Council Chamber,
Kilncraigs, Greenside Street, ALLOA, FK10 1EB, on THURSDAY 20 JUNE 2019 at 9.30
am.**

PRESENT

Councillor Dave Clark (Convenor)
Councillor Bill Mason (Vice Convenor)
Councillor Chris Dixon
Councillor Ellen Forson
Councillor Darren Lee
Councillor Helen Lewis
Councillor Tina Murphy
Councillor Derek Stewart

IN ATTENDANCE

Stuart Crickmar, Strategic Director, Partnership and Performance
Lindsay Sim, Chief Finance Officer
Gordon O'Connor, Internal Audit Manager
Chris Alliston, Service Manager HR
Seonaid Scott, Health and Safety Adviser
Lindsay Thomson, Senior Manager, Partnership and Performance (Clerk to the Committee)
Melanie Moore, Committee Services

AC(19)16 APOLOGIES

None.

AC(19)17 DECLARATIONS OF INTEREST

None.

AC(19)18 CONFIRM MINUTES OF MEETING HELD 25 APRIL 2019

The minutes of the Meeting of the Audit Committee held on 25 April 2019 were submitted for approval.

Decision

Subject to the amendments, the minutes of the Meeting of the Audit Committee held on 25 April 2019 were agreed as a correct record and signed by the Convenor.

AC(19)19 INTERNAL AUDIT ANNUAL ASSURANCE REPORT 2018/19

The report, submitted by the Internal Audit Manager, provided an overall assurance on the Council's arrangements for risk management, governance and control, based on Internal Audit work undertaken during 2018/19.

Motion

That Committee agrees the recommendations set out in the report.

Moved by Councillor Ellen Forson. Seconded by Councillor Derek Stewart.

Decision

The Committee agreed to note:

- That sufficient Internal Audit work was undertaken to support a balanced assurance;
- That Internal Audit can provide **SUBSTANTIAL** assurance on the Council's arrangements for risk management, governance and control for the year to 31 March 2019;
- That Internal Audit met, or exceeded, each of its Key Performance.

AC(19)20 FINANCIAL REGULATIONS

The report, submitted by the Chief Finance Officer/S95 Officer, sought approval of the revised Financial Regulations.

Motion

That Committee agrees the recommendations set out in the report.

Moved by Councillor Derek Stewart. Seconded by Councillor Chris Dixon.

Decision

The Committee agreed to adopt the revised Financial Regulations as set out at Appendix 1, subject to ratification by Council.

AC(19)21 CORPORATE RISK AND EXTERNAL AUDIT ACTIONS

The report, submitted by the Strategic Director, Partnership and Performance, provided the 2018/19 update on Clackmannanshire Council's Corporate Risk Log (Appendix A), the Annual Statement of Preparedness (Appendix B) and actions from the external audit of 2017/18 accounts by Audit Scotland (Appendix C). The Corporate Risk Management Guidance was also provided for information (Appendix D).

Motion

That Committee agrees the recommendation set out in the report.

Moved by Councillor Helen Lewis. Seconded by Councillor Darren Lee.

Decision

Having challenged and commented on the report, the Committee agreed to note the report.

AC(19)22 HEALTH AND SAFETY ANNUAL REPORT

The report, submitted by the Strategic Director, Partnership and Performance, provided the 2018/19 annual report on Health and Safety performance across the Council and set out a plan of work in this area for the coming year.

Motion

That Committee agrees the recommendation set out in the report.

Moved by Councillor Helen Lewis. Seconded by Councillor Bill Mason.

Decision

Having challenged and commented on the report, the Committee agreed to note the report.

Ends 0950 hours

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Report to: Audit Committee

Date of Meeting: 26 September 2019

Subject: Internal Audit Progress Report 2019/20

Report by: Internal Audit Manager

1.0 Purpose

- 1.1. This report provides an update on progress with completing the 2019/20 Internal Audit Plan.

2.0 Recommendations

- 2.1. The Committee is asked to note progress being made with completing the 2019/20 Internal Audit Plan.

3.0 Progress With Completing 2019/20 Internal Audit Plan

- 3.1. The Plan was agreed by Audit Committee on 25 April 2019. It set out 16 assignments to be completed by the team during the year.
- 3.2. To date, 2 assignments (including NFI) have been completed to final report stage. A further 8 are in progress or have been completed to draft report stage. A summary of progress is set out at Appendix 1. The Scope and Executive Summary of each finalised report is at Appendix 2.

4.0 Conclusions

- 4.1. The team are making good progress with 2019/20 Internal Audit work. This will contribute to a balanced and evidenced based year end opinion on arrangements for risk management, governance, and control.

5.0 Sustainability Implications

- 5.1. None noted

6.0 Resource Implications

- 6.1. *Financial Details*

6.2. 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

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

6.4. *Staffing*

7.0 Exempt Reports

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

7.0 Declarations

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

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

The area has a positive image and attracts people and businesses

Our communities are more cohesive and inclusive

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

Our communities are safer

Vulnerable people and families are supported

Substance misuse and its effects are reduced

Health is improving and health inequalities are reducing

The environment is protected and enhanced for all

The Council is effective, efficient and recognised for excellence

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

8.0 Equalities Impact

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

Yes No

9.0 Legality

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

10.0 Appendices

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

- **Appendix 1:** Internal Audit Plan: Progress at 18 September 2019.
- **Appendix 2:** Summary of Key Findings Arising from Assignments Complete to Final Report.

11.0 Background Papers

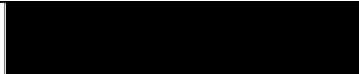
11.1 Have you used other documents to compile your report? (All documents must be kept available by the author for public inspection for four years from the date of meeting at which the report is considered)

Yes (please list the documents below) No

Author(s)

NAME	DESIGNATION	TEL NO / EXTENSION
Gordon O'Connor	Internal Audit Manager	07872 048 030

Approved by

NAME	DESIGNATION	SIGNATURE
Stuart Crickmar	Strategic Director Partnership and Performance	

Internal Audit Plan 2019/20 – Progress at 18 September 2019

Planned Assignments (as per 2019/20 Internal Audit Plan)			
	Service	Assignment	Status
1.	All Services	Continuous Auditing	In Progress – Ongoing
2.	All Services	National Fraud Initiative	In Progress – Ongoing
3.	Place	Climate Change Act Public Body Duties Audit	In Progress
4.	All Services	Follow Up of Internal Audit Recommendations	In Progress – Ongoing
5.	All Services	Consultancy Work	In Progress - Ongoing
6.	Clackmannanshire and Stirling IJB	To Be Confirmed by IJB Chief Internal Auditor	Not Started
7.	Central Scotland Valuation Joint Board	<ul style="list-style-type: none"> • Payroll; and • Data Protection. 	In Progress
8.	Place	Procurement – Waste Services	Not Started
9.	Partnerships and Performance / All Services	Creditors Purchase to Pay Cycle (Purchase Order / Invoice Processing and Authorisation)	Draft Report Issued
10.	All Services	System Administration – Access Privileges to Key Corporate Systems	Draft Report Issued
11.	All Services	Savings Tracking	In Progress
12.	All Services	Business Continuity Planning	Final Report Issued – Substantial Assurance
13.	All Services	Building Security (Operational Buildings)	Not Started
14.	All Services	Workforce Planning	Not Started
15.	People	Social Work Information System – Project Planning, Management, and Implementation	Not Started
16.	Place	Housing Rents	Not Started

Summary Of Key Findings Arising From Assignments Complete to Final Report

Assignment	Service	Assurance
National Fraud Initiative	All Services	Not Applicable
Scope	Final Report Executive Summary	
<p>The purpose of the NFI exercise is to review and investigate the outcomes of data matching undertaken by Audit Scotland on behalf of the Cabinet Office. Matches cover areas such as Payroll, Pensions, Housing and Council Tax Benefit, Council Tax Single Person Discount, and Creditors.</p> <p>The Internal Audit Manager acts as Key Contact for NFI, with responsibility for co-ordinating the process of ensuring that relevant matches are followed-up.</p>	<p>The 2018/19 NFI exercise is now underway.</p> <p>160 'High Risk matches were released to Clackmannanshire Council for review and investigation (1,478 matches in total). Services have investigated and closed 64 matches. No instances of fraud or error have yet been identified.</p> <p>In addition to the core NFI exercise, Clackmannanshire Council participates in a related exercise designed to detect wrongly claimed Council Tax Single Person Discount. Since January 2019, as a result of participation in this exercise (which matches Council Tax and Electoral Roll data), 55 instances of wrongly claimed discount, totalling c£69k, have been identified. Recovery action has been taken, or is underway, via adjustments to future Council Tax bills.</p>	

Assignment	Service	Assurance
Business Continuity	All Services	Substantial Assurance
Scope	Final Report Executive Summary	
<p>Work focussed on:</p> <ul style="list-style-type: none"> • overarching arrangements at a corporate level for establishing business continuity and departmental recovery plans, including: <ul style="list-style-type: none"> • roles and responsibilities; • arrangements for identifying and risk assessing critical systems and activities; and • ownership of, and accountability for, the completeness, proportionality, and effectiveness of the framework of business continuity and departmental recovery plans. • the availability of guidance, training, and support to staff responsible for implementing business continuity and departmental recovery plans; and • arrangements for testing the adequacy and robustness of documented plans. 	<p>The Council has a Business Continuity Management Policy. All staff consulted during the review were clear about their roles and responsibilities.</p> <p>We were content that risk management had been fully embedded into the process, through the performance of a Business Impact Analysis at departmental level, and the development of a robust corporate Business Continuity Plan.</p> <p>We recommended that once the organisational structure is finalised the opportunity is taken to review the Business Continuity Management Policy, the corporate Business Continuity Plan, and Departmental Recovery Plans. This will ensure that the documented approach remains consistent with the new managerial structure, and that roles and responsibilities are understood by all new Strategic Leadership Group and Senior Managers.</p> <p>Guidance and training has been provided on the principles of Business Continuity Management. However, given the new managerial structure we recommended that training should be provided to the Strategic Leadership Group and Senior Managers.</p> <p>A comprehensive and robust testing programme is not in place and reliance is placed on Departmental Recovery Plans being tested during live incidents. We recommended, in order to ensure that Business Continuity Management arrangements are operating efficiently, effectively, and to the required standard, that a formal, comprehensive, and risk based, testing programme is prepared and implemented.</p>	

Report to: Audit Committee

Date of Meeting: 26 September 2019

Subject: Council Financial Performance 2018/19

Report by: Chief Finance Officer

1.0 Purpose

- 1.1 This paper provides an update on the financial performance for the Council, as at 31st March 2019, in respect of the:
- General Fund (GF) revenue and capital spend and the achievement of approved savings, and
 - Housing Revenue Account (HRA) revenue and capital spend.

2.0 Recommendations

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

- 2.1 The improved position on General Fund revenue spend with an underspend of £(2.595)m including carry forwards for the year to 31st March 2019;
- 2.2 The Health and Social Care Partnership (H&SCP) overspend for the year of £0.613m;
- 2.3 The Housing Revenue Account (HRA) revenue surplus for the year of £(0.956m);
- 2.4 The Capital programme for both HRA and GF spend and carry-forwards, and
- 2.5 The improved achievement in delivering the £7.2m savings programme, of 87%, at 31 March 2019 (85.7% *December*).

3.0 Background

- 3.1 This report summarises the financial position of the Council for the financial year ended 31 March 2019. This report consolidates all of the detailed services financial data to provide a summary position. The report also provides details of individual Division positions.

4.0 General Fund Revenue

4.1 Overall the Council is reporting an underspend of £(2.595)m. The table below shows the breakdown by each division. This indicates an improved position since the December outturn, with a favourable movement of £(2.707)m. £(2.042)m of this underspend includes ringfenced funds which have been earmarked to be carried forward to 2019/20.

Table 1 - General Fund Revenue Outturn to 31 March 2019

	Annual Budget 2018/19 £'000	Actual to March £'000	Variance Budget to Actual £'000	Variance Forecast Dec-18 £'000	Movement in Variance £'000
People	66,002	64,260	(1,742)	(618)	(1,124)
Place	17,436	16,611	(825)	(196)	(629)
Partnership & Performance	12,475	11,533	(942)	(760)	(182)
Corporate Services	10,335	10,507	172	530	(358)
Central Scotland Valuation Joint Board	381	381	0	0	0
Health & Social Care Partnership	16,041	16,654	613	1,156	(542)
	122,670	119,947	(2,723)	112	(2,835)
<u>Sources of Funding</u>					
General Revenue Funding	(77,853)	(77,843)	10	0	10
NDR	(15,326)	(15,326)	0	0	0
Council Tax	(21,431)	(21,313)	118	0	118
Council Tax Reduction Scheme	(3,626)	(3,626)	0	0	0
	(118,236)	(118,108)	128	0	118
Outturn before budgeted funding from reserves	4,434	1,839	(2,595)	112	(2,707)
Contribution from Reserves	(959)	(959)	0	0	0
Application of unapplied Capital receipts	(669)	(669)	0	0	0
Contribution from Earmarked Reserves	(2,415)	(2,415)	0	0	0
Contribution from Capital receipts	(83)	(83)	0	0	0
Contribution from Uncommitted Reserves	(308)	(308)	0	0	0
	(4,434)	(4,434)	0	0	0
(Surplus)/Shortfall	(0)	(2,595)	(2,595)	112	(2,707)

4.3 Partnerships & Performance has been separated into Performance (*under the Strategic Directors control*), Corporate centrally held and Partnerships. This indicates that the Council is underspent by £(3.208)m for the year ended March 2019, and that the Partnership budgets is overspent by £0.613m.

4.4 The table below provides detail on the movement in variance between the December forecast and the actual spend at 31 March 2019.

Table 2 - Movement in Variances

People	Variance actual to budget	December Forecast to budget	Variance Movement Dec to March	Narrative
	£'000	£'000	£'000	
Strategy & Customer Services	31	24	7	Strategy & Customer Services has moved adversely by £0.007m due to lower than forecasted Leisure income.
Executive Team	14	0	14	Place Director charged to Exec Team awaiting restructure and budget realignment
Development & Environmental	(20)	(21)	0	No movement
Education Service	(1,756)	(703)	(1,053)	Education has moved favourably by £(0.954)m due to underspends on: PEF funding £(0.680)m to be carried forward, Devolved schools £(0.252)m and Early Years Non Devolved £(0.080)m which is mainly due to staffing and other Education spend £(0.041)m.
Social Services	(10)	81	(91)	Childcare has moved favourably by £(0.091)m: £(0.180)m favourable movement in payments to Kinship carers with actuals being less than anticipated, £(0.070)m in payments for legal services as case proceedings move into 19/20 and receipt of funding for Technology based care £(0.030)m. This is offset by an increase in residential schools £0.022m due to an extended placement, additional day care charges £0.069m, transfer payments £0.039m, shortfall in other LA income £0.046m and a reduction in Criminal Justice recharge income £0.013m due to vacancies.
Division Movement	(1,742)	(618)	(1,124)	

Place	Variance actual to budget	December Forecast to budget	Variance Movement Dec to March	Narrative
	£'000	£'000	£'000	
Development & Environmental	(693)	(206)	(487)	Roads has moved favourably by £(0.095)m due to capitalisation of staff time £(0.085)m and various small variances £(0.010)m. Environmental Services has moved favourably by £(0.298)m across the following areas: Waste Management £(0.059)m of which £(0.032)m relates to reduction in expected repairs to loading station and £(0.027)m on various small variances, Street Care £(0.038)m on staffing costs due to vacancies, Fleet£(0.097)m due to efficiencies in workshop practices £(0.049)m and a reduction in diesel £(0.048)m, Ground Maintenance £(0.104)m additional income for work carried out on behalf of other services, lower than forecasted spend on equipment£(0.066)m & contractors £(0.029)m and various small movements of £(0.009)m. Building Operations £0.082m due to price increases and usage of gas and electricity. This has been impacted by removal or repairs required of solar panels in schools. Development Services £(0.072)m due to planning income due to higher number of applications. Regulatory staffing (£0.08m). Catering favourable movement of £(0.045)m: £(0.031)m additional income from school meals, £(0.012)m lower spend on equipment & materials and £(0.002)m other. Facilities staffing (£0.053)m due to vacancies.
Strategy & Customer Services	(40)	(47)	7	small variances

	<i>Variance actual to budget</i>	<i>December Forecast to budget</i>	<i>Variance Movement Dec to March</i>	<i>Narrative</i>
	<i>£'000</i>	<i>£'000</i>	<i>£'000</i>	
Executive Team	-	(7)	7	small variances
Housing & Community Safety	(92)	63	(155)	H&CS has moved favourably by £(0.155)m - VPR Syrian funding underspend £(0.128)m to be carried forward, Affordable housing homeless underspend £(0.029)m to be carried forward, additional universal credit income £(0.093)m, unachieved income £0.109m due to less capital works than projected, late receipt of rapid rehousing funding to be carried forward £(0.030)m and other small movements £0.016m
Division Movement	(825)	(196)	(629)	

Partnership & Performance	<i>Variance actual to budget</i>	<i>December Forecast to budget</i>	<i>Variance Movement Dec to March</i>	<i>Narrative</i>
	<i>£'000</i>	<i>£'000</i>	<i>£'000</i>	
Resource & Governance	(72)	(40)	(32)	Governance underspent on health and safety equipment £(0.005)m, payments to other local authorities for internal audit costs £(0.009)m, apprenticeship levy £(0.005)m, offset by small variances totalling £0.009m. Legal movement £0.008m due to unachieved income on sale of land. Corporate training underspend £(0.032)m due to spend restraint and other small variances £0.002m.
Strategy & Customer Services	(82)	(55)	(27)	late funding £(0.015)m for sanitary products initiative, various small underspends £(0.012)m
Executive Team	4	(5)	9	£0.005m due to recruitment costs associated with service redesign and £0.004m overspend on subscriptions.

	<i>Variance actual to budget</i>	<i>December Forecast to budget</i>	<i>Variance Movement Dec to March</i>	<i>Narrative</i>
	<i>£'000</i>	<i>£'000</i>	<i>£'000</i>	
Development & Environmental	(81)	(75)	(6)	Increased income over that forecasted for pest control and trading standards
Housing & Community Safety	(712)	(585)	(127)	Scottish Welfare Funding underspend to be carried forward £(0.017)m, underspend in IT costs due to delay in Revenues system upgrade £(0.072)m , HRA recharge higher than forecast £(0.026)m, late notification of additional funding for DHP admin £(0.015)m and other small variances £0.003m.
Health & Social Care Partnership	613	1,156	(543)	Employee costs £(0.020)m due to reduced use of relief staff within residential care due to implementation of new shift pattern, Long term residential care additional cost £0.170m of which £0.074m relates to two additional ordinarily resident cases and a net increase of 5 places between December and year end. Community care £(0.120)m with favourable movements across respite, day care and care at home, Supplies & Services £(0.142)m due to reduction in purchases of equipment and adaptations. Third party payments were £(0.025) less than anticipated. Income £(0.406)m greater than forecast due to £(0.482)m income from Health as a result of Partnership risk share agreement, £(0.039)m from additional client contributions for Care, offset by underachieved income on resource transfer £0.115m due to reduced complex care contributions and recharges in line with expenditure.

	<i>Variance actual to budget</i>	<i>December Forecast to budget</i>	<i>Variance Movement Dec to March</i>	<i>Narrative</i>
	<i>£'000</i>	<i>£'000</i>	<i>£'000</i>	
Corporate Services	173	530	(357)	Increase in bad debt provision £0.035m, loans fund charges £0.067m, central support recharges higher than income budget £(0.035)m, grant funding redeterminations £(0.196)m and recharge of costs £(0.228)m.
Division Movement	(156)	926	(1,082)	

5.0 Housing Revenue Account

5.1 The Housing Revenue Account is reporting an underspend of £(0.956)m over and above their budgeted surplus, this is a favourable movement of £(0.373)m.

Table 3 - Housing Revenue Account Outturn to March 2019

Service	Actual Variance £000s	December Variance £000s	Movement	Reason for Movement
Employee Expenditure	(598)	(599)	(1)	small variance
Premises Expenditure	(416)	(186)	(230)	Bad Debt provision has reduced by £(0.192)m in line with debt profile increasing the underspend. Additional underspend on external annual maintenance costs £(0.036)m due to lower voids and strategic decision to use internal resource, various net small underspends £(0.002)m
Transport Expenditure	(84)	(30)	(54)	Both Staff travel and vehicle repairs are below budget with a continuing review of fleet requirements

Service	Actual Variance £000s	December Variance £000s	Movement	Reason for Movement
Supplies and Services	209	17	192	The materials budget is showing an overspend relating to increased repairs works carried out internally. This is partially offset by an underspend in Scaffold hire, Uniforms & Clothing along with Computer and Equipment maintenance
Third Party Payments	31	(154)	185	Significant overspend in payments to sub-contractors, due to specialists works required that cannot be provided in house. This is partially offset by underspends on other third party payments.
Transfer Payments	17	17	0	No movement
Central Support	(46)	0	(46)	Recategorisation of Depreciation previously included in Central Support Charge.
Capital Financing Costs	62	115	(53)	The costs of servicing debt associated with the borrowing for the capital programme was higher than budget. Movement is due to capital expenditure being lower than planned resulting in the associated interest charge being lower than previously forecast.
Total Gross Expenditure	(825)	(820)	(5)	
Income	(131)	237	(368)	Internal income from recharges moved significantly since the last forecast. There was a system issue that affected the recharges and this was remedied in the final quarter.
Total Net Expenditure	(956)	(583)	(373)	

6.0 Housing Revenue Account Capital

6.1 The HRA capital budget is reporting an underspend of £(3.689)m which includes a carry forward of £(2.914)m, against a budget of £7.519m. The full breakdown is provided in the HRA Capital Appendix.

Table 4 - Movement between forecasted variance as at December and actual variance as at March 2019:

HRA Capital Project	Actual Variance (£000)	December Variance (£000)	Movement	Reason for Variance and Movement
Safe Electrical Testing	(748)	(719)	(29)	Late contract award in December, reflected in lower actual expenditure, new 4 year contract has been awarded and factored into capital plan for future years
Roof and render	(702)	(700)	(2)	Delay in procurement, New contractor now appointed for further 3 years. £500K of underspend to be carried forward.
Window Replacement	(576)	(600)	24	Underspend below previous forecast as catch up work has been completed. Full underspend of £576K to be carried forward.
Central heating replacement	58	11	47	Replacement programme in place and progressing well. Overspend due to emergency works at Forestmill
Bathroom replacement	(5)	(51)	46	Overspend due to emergency works at Forestmill
New build – Tilly Community centre	(20)	(20)	-	£20K underspend to be carried forward.
Off the shelf Purchases / refurbishments	(792)	(97)	(695)	Refurbishments ended as contractor went into receivership and no more work was carried out. Property type being targeted in support of Clacks SHIP. Underspend of £792K to be carried forward.
HRA Roads & Footpaths	(103)	(103)	-	The internal service has been unable to resource this work and the service cannot procure this externally at present.
MCB Tenant community Improvement Fund	(197)	(100)	(97)	The Service did not have the capacity to resource or procure these projects during 18/19. Underspend of £166K to be carried forward.
IT- HBMS	(60)	(65)	5	Not progressed during 18/19. £60K underspend to be carried forward.
Sale of Council Property	(36)	(20)	(16)	The final council house sale and a small piece of land account for the variance and movement in income.
Weir multi-con upgrade	(750)	(650)	(100)	Currently on site and carrying out assessments. Carry forward of underspend £750K.
Energy efficiency work	66	50	16	Work complete with slight overspend.
Adaptations	126	44	82	Demand led overspend
Kitchen renewal	154	-	154	4 year programme ahead of schedule in works completed

HRA Capital Project	Actual Variance (£000)	December Variance (£000)	Movement	Reason for Variance and Movement
Communal Areas	(73)	-	(73)	Door Entry project stalled awaiting Private Owner Engagement. £51K of underspend to be carried forward for door entry upgrade.
Conversions and Upgradings	32	-	32	Slight overspend in reactive works
Structural Works- Asbestos	(58)	-	(58)	Underspend to offset emergency works on Tullibody Road Walkway
Damp / Rot works	14	-	14	Small overspend on reactive works.
Construction Design management	(19)	-	(19)	Not progressed
Total	(3,689)	(3,020)	(669)	

7.0 General Fund Capital

- 7.1 The General Fund capital outturned an underspend of £(4.678)m to March 2019 which is a movement of £(0.608)m since December forecast. The underspend includes project slippage of £(4.701)m to be carried forward to 2019/20 and overspends of £0.024m.
- 7.2 During 2018/19, £0.095m of capital expenditure has been funded from CFCR (Capital Funded from Current Revenue); £0.016m from HRA and £0.079m from the General Fund.
- 7.3 A summary of the outturn and movement position for each of the Asset plans is shown in the table below. A full breakdown is included in Appendix C.

Table 5 - GF Capital Budget Variances

Asset Management Strategy Plan	Budget	Actual as at 31st March 2019	Over / (under) Spend	Movement (Dec/Mar)
	£m	£m	£m	£m
Corporate	18.851	13.291	(5.560)	(0.181)
Fleet	1.021	1.004	(0.017)	(0.017)
IT	0.735	0.291	(0.444)	(0.044)
Land	0.048	0.085	0.037	0.037
Property	0.011	0.00	(0.011)	(0.024)
Roads	3.281	2.891	(0.390)	(0.264)
Gross Capital	23.947	17.562	(6.385)	(0.493)

Asset Management Strategy Plan	Budget	Actual as at 31st March 2019	Over / (under) Spend	Movement (Dec/Mar)
	£m	£m	£m	£m
Expenditure				
Income	(10.629)	(8.922)	1.707	1.101
Net Capital Programme	13.318	8.640	(4.678)	0.608

7.4 The opening balance on capital receipts as at the 31st March 2018 was £3.058m. Capital receipts received up to 31st March 2019 were £1.791m taking the total to £4.849m. Receipts of £0.669m were utilised in the year to support the budget, £0.083m was utilised for the Employment fund and £0.500m used to create a Transformation fund. This resulted in a closing balance of £3.597m at 31 March 2019.

8.0 2018/19 Savings Progress

8.1 The 2018/19 budget incorporated approved savings of £7.376m, this was reduced to £7.176m after the reversal of the approved saving on Terms and Conditions approved at the Council meeting in December 2018. The following table shows the achievement of savings for 2018/19 as at 31 March 2019.

Table 6 Forecast savings achievement:

Status	£	% of Total savings
Achieved	6,239,277	87%
Not Achieved	936,391	13%
Total Savings	7,175,668	

8.2 The above indicates that 87% of savings have been achieved, this is an improvement of 1.3% since December forecast but there is a further 13% still unachieved which will have to be carried over to 2019/20. Over the last 5 years the average saving achieved has been 77%, therefore there has been a significant uplift on savings achieved.

8.3 The table below shows the savings achieved by Division and the continuous improvement in the achievement position since December. A breakdown of the savings is shown in Appendices D to J.

Table 7 - Savings by Division at 31 March 2019

	Achieved		Red		Total
People	3,053,647	92%	279,501	8%	3,333,148
Place	1,590,356	77%	487,420	23%	2,077,776
Performance	1,595,274	90%	169,470	10%	1,764,744
	6,239,277		936,391		7,175,668
	87.0%		13.0%		

Forecast position at 31 December 2018

	Achieved		Likely		Amber		Red		Total
People	1,208,028	36%	1,724,530	52%	324,000	10%	76,590	2%	3,333,148
Place	1,432,573	69%	153,652	7%	54,250	3%	437,301	21%	2,077,776
Performance	486,022	28%	1,144,252	65%	49,000	3%	85,470	5%	1,764,744
	3,126,623		3,022,434		427,250		599,361		7,175,668
	43.6%		42.1%		6.0%		8.4%		

9.0 Financial Risks

9.1 Provisions

At the 31st March 2018 the Council set aside sums in respect of future liabilities for Equal Pay, Insurance, PPP, Ordinarily Resident, Damages Claim and Voluntary Severance. The table below provides a summary of the movements to date and the balance as at 31 March 2019.

The PPP, Damages Claim and Voluntary Severance provisions were settled during the financial year 2018/19 with £0.005m transferred back to the service for an overprovision on the PPP case. Additional provision was made for the Ordinarily Resident case to provide for a further two potential cases bringing the total to 5 cases.

Table 8 - Provisions

Provision	Balance at 31st March 2018 (£000)	Notified Amounts paid in the year (£000)	Increased Provision/ (released back to service) (£000)	Anticipated Closing balance at 31st March 2019 (£000)
Equal Pay	10	(6)	0	4
Insurance- MMI	26	0	0	26
Legal Case – PPP	20	(15)	(5)	0
Legal Case – Ordinarily Resident	376	0	450	826
Damages Claim	122	(122)	0	0
Voluntary Severance	280	(280)	0	0
Total	834	(423)	445	856

9.2 Contingent Liabilities

The Council reported four Contingent Liabilities at 31st March 2018. 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, Ordinarily Resident, a Health and Safety Case and Historic Sex Abuse.

As at 31st March 2019 these Contingent Liabilities are still in existence with an additional Contingent Liability for the LGPS Pension Liability.

There are currently two legal cases that could impact on the LGPS pension liability if upheld. The first relates to McCloud V Ministry of Justice regarding changes to the scheme when it changed to Career Average Scheme and the second relates to equalisation whereby UK defined benefit pension schemes must compensate members for differences attributable to guaranteed minimum pensions.

There is no further information available at this time to either remove or quantify any potential liability.

10.0 Conclusions

- 10.1 The General Fund revenue spend is outturned at an improved position with an underspend of £(2.595)m for the year to March 2019.
- 10.2 The Health and Social Care Partnership (H&SCP) is outturned with an overspend for the year of £0.613m.
- 10.3 The HRA revenue surplus over budget for the year to March 2019 was £(0.956m).
- 10.4 The GF Capital programme underspent by £(4.678)m, with carry forwards of £(4.701)m
- 10.5 The HRA Capital programme underspent by £(3.689)m, with carry forwards of (£2.914)m.
- 10.5 The improved achievement in delivering the £7.210m savings programme - £6.239m, 87% at 31 March 2019 (85.7% *December*).

11.0 Sustainability Implications

- 11.1 None

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 None

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

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

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

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

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

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 A- HRA Capital

Appendix B- HRA Service Summary

Appendix C- General Fund Capital

Appendix D to J - Savings

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

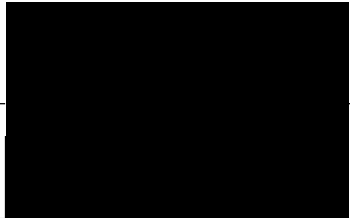
which the report is considered)

Yes (please list the documents below) No

Author(s)

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Elizabeth Hutcheon	Team Leader Management Accountancy	6214

Approved by

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

Period to March 2019	Project Code	18-19 Net Budget	Gross Expenditure to 31/03/19	Income to 31/03/19	Net Expenditure to 31/03/19	Budget to 31/03/19	Actual as at 31/03/19	Actual to Budget Variance	Forecast to Budget Variance	Variance Actual to Previous Forecast	Year end comments	C/F to 2019-20
SCOTTISH HOUSING QUALITY STANDARD												
TACKLING SERIOUS DISREPAIR PRIMARY BUILDING ELEMENTS												
Structural Works												
Asbestos Removal Works	2205	0	0.00	0.00	0.00	0	0	0		0		
Structural Works General 401800	401800	0	0.00	0.00	0.00	0	0	0		0		
Asbestos Testing for Council Houses 2013-17	10071	27,500	7,179.64		7,179.64	27,500	27,500	(20,320)	0	(20,320)	Reactive work - Tullibody Road assessments currently being undertaken underspend to offset emergency works on Tullibody Road Walkway approx £68K - work carried out by L & S Services - possibly coded to 10092-01	
Asbestos Removal Works for Council Houses 2013-17	10072	75,000	37,372.47		37,372.47	75,000	75,000	(37,628)	0	(37,628)		
Structural Works		102,500	44,552.11	0.00	44,552.11	102,500	102,500	(57,948)	0	(57,948)		
SECONDARY BUILDING ELEMENTS												
Damp/Rot												
2013-17 Damp & Rot Works	10074	117,380	131,095.18		131,095.18	117,380	117,380	13,715	0	13,715	slight overspend due to spending on unexpectd reactive works - All HRA work properties	
Damp/Rot		117,380	131,095.18	0.00	131,095.18	117,380	117,380	13,715	0	13,715		
Roofs / Rainwater / External Walls												
1-/C High Street, Alloa - Upgrade of roots - No budget Long standing dispute in private sector		0	0.00	0.00	0.00	0	0			0		
Carseview Wall Upgrade		0	0.00	0.00	0.00	0	0			0		
Sauchie - Town Centre Improvements - HRA Contribution		0	0.00	0.00	0.00	0	0			0		
2014-17 Roof & Render Upgrading Works	10076	1,837,500	1,134,531.74	0.00	1,134,531.74	1,837,500	1,137,500	(702,968)	(700,000)	(2,968)	Delay in procurement , New contractor now appointed for further 3 years (preparaing Health & Safety information) on conclusion commencement of project. Probable underspend - request for carryforward to be sought.	(500,000)
Roofs / Rainwater / External Walls		1,837,500	1,134,531.74	0.00	1,134,531.74	1,837,500	1,137,500	(702,968)	(700,000)	(2,968)		
Doors												
External Doors		0	0.00	0.00	0.00	0	0	0		0		
External Door Replacement 2014-18	10077	0	0.00	0.00	0.00	0	0	0	0	0		
Window & Doors		0	0.00	0.00	0.00	0	0	0	0	0		
Windows												
Window Replacement 2014-18 Sidey	10078	1,394,000	826,840.20	(9,610.42)	817,229.78	1,394,000	794,000	(576,770)	(600,000)	23,230	no outstanding invoices - contractor due to restart April'19	(576,000)
Window Replacement 2014-18 PCU	10139	0	0.00		0.00	0	0	0	0	0		
Windows		1,394,000	826,840.20	(9,610.42)	817,229.78	1,394,000	794,000	(576,770)	(600,000)	23,230		
Secondary Building Elements		3,348,880	2,092,467.12	(9,610.42)	2,082,856.70	3,348,880	2,048,880	(1,266,023)	(1,300,000)	33,977		
ENERGY EFFICIENCY												
Energy Eff. Nat Retrofit 2013-14												
Energy Eff. Nat Retrofit 2013-14		0	0.00	0.00	0.00	0	0	0		0		
Full/Efficient Central Heating												
2010/13 Central Heating - Term Contract (Planned)		0	0.00	0.00	0.00	0	0	0		0		
2010/14 Central Heating Replacement - Term Contract (Emergencies)		0	0.00	0.00	0.00	0	0	0		0		

Period to March 2019	Project Code	18-19 Net Budget	Gross Expenditure to 31/03/19	Income to 31/03/19	Net Expenditure to 31/03/19	Budget to 31/03/19	Actual as at 31/03/19	Actual to Budget Variance	Forecast to Budget Variance	Variance Actual to Previous Forecast	Year end comments	C/F to 2019-20
2013/16 Central Heating Replacement	10079	0	339.00		339.00			339	0	339		
Bowmar Community Energy Savings Programme (CESP)	10080	0			0.00		0	0	0	0		
2017/19 Central Heating Replacement	10157	102,500	165,432.27	(5,273.79)	160,158.48	102,500	113,831	57,658	11,331	46,327	Project complete - slight overspend	
Energy Efficiency Works	10142	189,300	254,819.73		254,819.73	189,300	239,299	65,520	49,999	15,521	Project complete - slight overspend	
Weir Multicon Upgrade 2018-2020	10178	750,000	0.00		0.00	750,000	100,000	(750,000)	(650,000)	(100,000)	Weir Multicon currently on site - assessment being undertaken	(750,000)
HEEPS Area Based Scheme 2013-15	10081		3,290.22		3,290.22			3,290	0	3,290		
Full/Efficient Central Heating		1,041,800	423,881.22	(5,273.79)	418,607.43	1,041,800	453,130	(623,193)	(588,670)	(34,523)		
		1,041,800	423,881.22	(5,273.79)	418,607.43	1,041,800	453,130	(623,193)	(588,670)	(34,523)		
MODERN FACILITIES & SERVICES												
Kitchen Renewal												
Kitchen Replacement 2014-17	10082	0	0.00	0.00	0.00			0	0			
Kitchen Replacement 2017-20	10158	768,750	924,249.36	(1,132.56)	923,116.80	768,750	768,750	154,367	0	154,367	Programme working well with PCU	
Kitchen Renewal		768,750	924,249.36	(1,132.56)	923,116.80	768,750	768,750	154,367	0	154,367		
Bathrooms												
2016-20 Bathroom Replacements PCU Team	10141	51,250	46,264.45		46,264.45	51,250	0	(4,986)	(51,250)	46,264	budget to be used to offset overspend on disabled adaptations	
Bathrooms		51,250	46,264.45	0.00	46,264.45	51,250	0	(4,986)	(51,250)	46,264		
		820,000	970,513.81	(1,132.56)	969,381.25	820,000	768,750	149,381	(51,250)	200,631		
HEALTHY, SAFE & SECURE												
Safe Electrical Systems / CO Detectors												
CO Detectors - £80k budget shown against 92410010 to be shown in le		0						0		0		
08/09 Electrical Inspections - Alloa - The budget £80k is for CO detectors		0	0.00	0.00	0.00	0	0	0	0	0		
09/10 Electric Rewiring Phase 1 2302A		0	0.00	0.00	0.00	0	0	0	0	0		
09/12 Electric Inspection term Contract 2304		0	0.00	0.00	0.00	0	0	0	0	0		
2010/12 Electrical Rewiring		0	0.00	0.00	0.00	0	0	0	0	0		
Safe Electrical Systems - General		0	0.00	0.00	0.00	0	0	0	0	0		
Safe Electrical Rewire 2013-17	10087	0		0.00	0.00			0	0	0	Procurement issues delaying works agreed to carryforward	
Safe Electrical Testing	10171	768,750	20,230.51		20,230.51	768,750	50,000	(748,519)	(718,750)	(29,769)		
Safe Electrical Systems		768,750	20,230.51	0.00	20,230.51	768,750	50,000	(748,519)	(718,750)	(29,769)		
Communal Areas (Environmentals)												
2011-15 Rep/Up Door Entry Systems	10089	51,380	0.00	0.00	0.00	51,380	51,380	(51,380)	0	(51,380)	no movement on this - unlikely to be any next year therefore could be given up	(51,000)
External Works : Fencing, Gates, Paths	10090	128,250	125,676.37	0.00	125,676.37	128,250	128,250	(2,574)	0	(2,574)	Programme in place working well	
Door Entry Upgrade Term Contract 2016-20	10160	148,800	130,129.80		130,129.80	148,800	148,800	(18,670)	0	(18,670)	Programme in place working well	
Communal Areas (Environmentals)		328,430	255,806.17	0.00	255,806.17	328,430	328,430	(72,624)	0	(72,624)		
		1,097,180	276,036.68	0.00	276,036.68	1,097,180	378,430	(821,143)	(718,750)	(102,393)		
NON-SHS ELEMENTS PARTICULAR NEEDS HOUSING (CITC)												
Conversions & Upgradings												
Conversions & Upgradings	10092	51,250	82,871.49	0.00	82,871.49	51,250	51,250	31,621	0	31,621	Reactive work - awaiting final costing for Tullibody Road	
The Orchard Demolition		0	0.00	0.00	0.00	0	0	0	0	0		
Conversions & Upgradings		51,250	82,871.49	0.00	82,871.49	51,250	51,250	31,621	0	31,621		

Period to March 2019	Project Code	18-19 Net Budget	Gross Expenditure to 31/03/19	Income to 31/03/19	Net Expenditure to 31/03/19	Budget to 31/03/19	Actual as at 31/03/19	Actual to Budget Variance	Forecast to Budget Variance	Variance Actual to Previous Forecast	Year end comments	C/F to 2019-20
Disabled Adaptations												
Aids & Adaptations 2017-20 Disabled Adaptations	10161	51,250	177,037.76		177,037.76	51,250	94,136	125,788	42,886	82,902	Project overspent. Overspend to be covered by allocation for Bathroom Adaptations. Murray taking forward	
		51,250	177,037.76	0.00	177,037.76	51,250	94,136	125,788	42,886	82,902		
Environmental Improvements												
Environmental Improvements - Community Hub Enablement		0			0.00	0		0		0		
HRA Roads & Footpaths Improvements	10099	102,500	0.00		0.00	102,500	0	(102,500)	(102,500)	0	0 Roads unable to resource work Resourcing and procurement of projects is proving difficult for Service. Investigation into costs being carried out by Lindsay Allison	
MCB Tenant Community Improvement Fund Fencing Replacement Contract 2015-19	10100	289,000	91,055.20	0.00	91,055.20	289,000	189,000	(197,945)	(100,000)	(97,945)		(166,000)
		0			0	0		0		0		
Environmental Improvements		391,500	91,055.20	0.00	91,055.20	391,500	189,000	(300,445)	(202,500)	(97,945)		
		494,000	350,964.45	0.00	350,964.45	494,000	334,386	(143,036)	(159,614)	16,578		
Council New Build Housing (Transforming Communities)												
Hallpark New Build	10103	0			0.00			0	0	0		
New Build - Fairfield School	10104	0			0.00			0	0	0		
New Build - Tilly Community Centre Phase 1a	10107	0			0.00			0	0	0		
New Build - Tilly Community Centre Phase 1b/OTSP Refurbishment		0			0.00			0	0	0		
New Build - Tilly Community Centre Phase 2 The Orchard	10109	20,000	0.00		0.00	20,000	0	(20,000)	(20,000)	0		(20,000)
		0			0.00			0	0	0		
Off The Shelf Purchase	10105	1,165,630	1,022,090.00	(578,250.00)	443,840.00	1,165,630	1,165,630	(721,790)	0	(721,790)	Support to Clacks SHIP with specific property types being targeted	(722,000)
Off The Shelf Refurbishment	10106	98,700	28,801.53		28,801.53	98,700	1,052	(69,898)	(97,648)	27,750	Refurbishments ended contractor went into receivership - no more work carried out. Request to carryforward underspend till next year	(69,000)
Council New Build Housing (Transforming Communities)		1,284,330	1,050,891.53	(578,250.00)	472,641.53	1,284,330	1,166,682	(811,688)	(117,648)	(694,040)		
		1,284,330	1,050,891.53	(578,250.00)	472,641.53	1,284,330	1,166,682	(811,688)	(117,648)	(694,040)		
Other Costs / HBMS												
Construction Design Management	10143	20,500	1,595.00	0.00	1,595.00	20,500	20,500	(18,905)	0	(18,905)		
Computer Equipment - New (HBMS)	10111	60,000		0.00	0.00	60,000	(4,875)	(60,000)	(64,875)	4,875	no spend expected to happen this financial year - request to carryforward	(60,000)
Lead Piping Replacement	10166	0			0.00			0	0	0		
Other Costs / HBMS		80,500	1,595.00	0.00	1,595.00	80,500	15,625	(78,905)	(64,875)	(14,030)		
		80,500	1,595.00	0.00	1,595.00	80,500	15,625	(78,905)	(64,875)	(14,030)		
TOTAL CAPITAL EXPENDITURE		8,269,190	5,210,901.92	(594,266.77)	4,616,635.15	8,269,190	5,268,383	(3,652,555)	(3,000,807)	(651,748)		
Sale of Council Property												
Sale of Council Houses	10112	0	389.00	(29,429.18)	(29,040.18)	0	(16,300)	(29,040)	(16,300)	(12,740)	Kent road	
Sale of Council Land	10148	0	20.00	(7,450.00)	(7,430.00)	0	(3,450)	(7,430)	(3,450)	(3,980)		
Sale of Council Property		0	409.00	(36,879.18)	(36,470.18)	0	(19,750)	(36,470)	(19,750)	(16,720)		
NET EXPENDITURE		8,269,190	5,211,310.92	(631,145.95)	4,580,164.97	8,269,190	5,248,633	(3,689,025)	(3,020,557)	(668,468)		(2,914,000)

Service Summary - Housing Revenue Account



**Clackmannanshire
Council**

www.clacksweb.org.uk

Description	Annual Budget for 2019/20	Actual to end of March	YTD Actual v Budget
Employee Related Expenditure			
Chief Officers Gross Salaries	55,417	20,479	(34,938)
Chief Officers Employers Superann	11,915	9,202	(2,712)
Chief Officers Employers NIC	9,034	3,672	(5,363)
Chief Officers Absence Pay	0	584	584
Single Status Gross Salaries	5,392,976	4,710,015	(682,961)
Single Status Employers Superann	1,118,389	1,001,824	(116,565)
Single Status Employers NIC	484,010	474,973	(9,037)
Single Status Overtime	157,220	233,810	76,590
Single Status Absence Pay	0	163,747	163,747
Trainee Allowances Gross Salaries	0	0	0
Long Service Awards	900	1,475	575
Childcare Vouchers Admin Costs	2,000	329	(1,671)
Employee Management Costs	0	1,733	1,733
Conference Expenses And Subsistence	2,000	0	(2,000)
Superannuation Lump Sums	0	61,769	61,769
Severance Payments	0	2,858	2,858
Recruitment Expenses	1,000	467	(533)
Staff Training	81,350	31,325	(50,026)
Employee Related Expenditure Total	7,316,210	6,718,262	(597,948)
Premises Related Expenditure			
Corporate Building Repairs	0	34	34
Annual Maintenance External Provider	240,000	84,538	(155,462)
Grounds Maintenance	30,250	19,114	(11,136)
Service Charge	0	525	525
Cleaning & Hygiene Materials	1,500	733	(767)
Gas	4,000	4,092	92
Electricity	16,250	18,064	1,814
Rents	0	17	17
Void Rent Loss	488,000	455,113	(32,887)
Rates	2,500	2,676	176
Council Tax	20,000	3,649	(16,351)
Property Insurance	203,000	171,578	(31,422)
Bad Debt Provision	500,000	308,098	(191,902)
Building Costs - Recharges Internal	82,000	103,040	21,040
Cleaning Services Internal recharge	0	0	(0)
Land Services - Internal Recharges	0	529	529
Premises Related Expenditure Total	1,587,500	1,171,801	(415,699)
Transport Related Expenditure			
Vehicles - Petrol	0	272	272
Insurance Repairs	0	800	800
Vehicles - Materials	0	15	15
Short Term Vehicle Hire	2,500	1,459	(1,041)
Staff Travel Mileage Expenses	26,000	12,802	(13,198)
Vehicles - Maintenance Recharges	342,080	271,725	(70,356)
Vehicles - General Consumables	350	0	(350)
Transport Related Expenditure Total	370,930	287,073	(83,858)
Supplies and Services			
Purchase Of Equipment	21,370	14,916	(6,454)
Purchase Of Furniture	0	455	455
Storage & Removal Charges	0	1,856	1,856
Materials (issued from Stock)	719,200	755,226	36,026
Materials - Direct purchases from supp	342,350	487,519	145,169
General Consumables (small items)	41,000	33,218	(7,782)
Per Capita Technical	0	84	84
Equipment Maintenance	15,000	9,254	(5,746)
Equipment Rental/Leasing	15,500	15,891	391
Scaffold Hire	59,000	22,364	(36,636)
Medical Supplies	1,000	97	(903)
Catering Disposables	0	26	26
Hospitality	100	115	15

Uniforms & Clothing	13,780	1,564	(12,216)
Office Equipment - Purchases	1,150	3,039	1,889
Office Equipment Maint.	0	(167)	(167)
Printing & Photocopying	5,800	5,100	(700)
Stationery	2,000	9,509	7,509
Publications	500	1,045	545
Insurance	31,620	27,797	(3,823)
Professional Fees	34,250	17,019	(17,231)
Performing Rights	300	0	(300)
Postages	5,010	12,633	7,623
Legal Expenses	29,500	30,351	851
Subscriptions	5,000	3,758	(1,242)
Overs/Shorts	0	133,461	133,461
Telephones	150	63	(87)
Mobile Telephones	33,780	23,125	(10,655)
Computer Hardware Purchase	3,400	445	(2,955)
Computer Software Purchase	0	0	0
Computer Software Maint.	96,450	76,606	(19,844)
Supplies and Services Total	1,477,210	1,686,368	209,158
Third Party Payments			
Other Council Accounts	532,200	434,552	(97,648)
Voluntary Organisations Payment	67,370	38,445	(28,925)
Payments To Contractors	65,750	34,290	(31,460)
Payment To Subcontractor	288,500	486,287	197,787
Housing Associations	0	0	0
Bank Charges	0	793	793
Payments to Individuals (services provi	10,000	0	(10,000)
Interest on Debit Balance	0	0	0
Third Party Payments Total	963,819	994,367	30,547
Transfer Payments			
Payments To Individuals (no service pr	0	16,500	16,500
Transfer Payments Total	0	16,500	16,500
Support Services			
Accountancy	1,204,000	87,464	(1,116,536)
IT	0	185,861	185,861
Human Resources	0	98,397	98,397
Legal	0	65,598	65,598
Corporate Services	0	721,057	721,057
Support Services Total	1,204,000	1,158,378	(45,622)
Capital Financing Costs			
Loans Fund Interest	1,164,000	1,275,940	111,940
Debt Management Expenses	30,000	25,565	(4,434)
Principal Repayments	1,562,000	1,516,462	(45,538)
Capital Financing Costs Total	2,756,000	2,817,967	61,968
Total Gross Expenditure	15,675,670	14,850,716	(824,954)
Income			
Charges for Services Standard VAT	(40,000)	(31,798)	8,202
Charges for Services Exempt VAT	0	(708)	(708)
Subscriptions	0	205	205
Commission	0	0	0
Other Income	(5,740)	55,549	61,289
Housing Rents	(19,143,000)	(19,077,963)	65,037
General Rents	(61,000)	(66,196)	(5,196)
Interest(Revenue Balance)	(11,640)	(37,859)	(26,219)
Other Council Accounts Income	0	(18,988)	(18,988)
Internal Trading Contract	(1,582,370)	(1,766,476)	(184,106)
Capitalisation of Salaries	0	(30,422)	(30,422)
Income Total	(20,843,750)	(20,974,656)	(130,906)
Net Expenditure	(5,168,080)	(6,123,941)	(955,861)

General Fund Capital Projects Outturn March 2019

APPENDIX C

Project ID	Mgmt Code	Project ID Description	Cluster Description	Amended Budget 18/19 £	Previous Outturn Dec 2018 £	Out-turn as at 31 March 2019 £	Movement (Dec/March) £	(Under) / Over spend as at 31 March 2019 £	Comments	(Under)/Over Spend £	Carry Forward to 19/20 £
Community Investment Strategy											
All Clackmannanshire Areas											
10041	A42	Schools ICT Replacement - All Primaries	All Clackmannanshire Areas	100,000	100,000	85,746	(14,254)	(14,254)		(14,254)	
10042	A43	Community Investment Grants	All Clackmannanshire Areas	100,000	100,000	18,032	(81,968)	(81,968)	Less applications received in year	(81,968)	
10156	A67	City Deals	All Clackmannanshire Areas	450,000	0	0	0	(450,000)	Contribution to City Deal projects following deal sign off, cfwd 19/20		(450,000)
10174		Fitness Suite Replacement	All Clackmannanshire Areas	11,000	11,000	0	(11,000)	(11,000)	Equipment Identified, procured 19/20	0	(11,000)
		Corporate Buildings	Alloa Cluster	239,000	0	0	0	(239,000)	Overall £350k 18/19 earmarked for spend on corporate buildings to be moved to specific projects when required £90k to Spiers Centre (Project 10136) & £21k for Kilncraigs Boiler (Project 10177 revised figure) no other projects identified carried forward to 19/20		(239,000)
Total All Clackmannanshire Areas				900,000	211,000	103,778	(107,222)	(796,222)		(96,222)	(700,000)
Alloa Cluster											
10000	A1	Schools ICT Replacement - Alloa	Alloa Cluster	46,000	46,000	45,614	(386)	(386)		(386)	
10003	A4	CCTV Equipment	Alloa Cluster	37,355	37,355	16,572	(20,783)	(20,783)	remaining budget cfwd 19/20		(20,783)
10006	A3	Park Primary School - School Development	Alloa Cluster	93,000	43,000	39,157	(3,843)	(53,843)	Design Works back programmed cfwd 19/20		(53,843)
10008		Heritage Improvement	Alloa Cluster	23,590	23,590	0	(23,590)	(23,590)			(23,590)
10040	A5	St Mungos RC Primary School - School Development	Alloa Cluster	1,000	1,000	0	(1,000)	(1,000)		(1,000)	
10130		ABC Nursery - School Development	Alloa Cluster	45,589	12,589	12,460	(129)	(33,129)	released to offset overspend on Sauchie Nursery (10132)	(33,129)	
10133	A46	Secondary School Support - School Development	Alloa Cluster	(12,905)	175	175	0	13,080	SPIE Alarm costs in 17/18, offset 18/19 (approved 2016)	13,080	0
10136	A51	Speirs Centre	Alloa Cluster	90,000	90,000	17,508	(72,492)	(72,492)	part of the £350k ear marked for capital spend on corporate buildings		(72,492)
10177		Kilncraigs Boiler Replacement	Alloa Cluster	21,000	21,161	21,446	285	446	part of the £350k ear marked for capital spend on corporate buildings	446	
10137	A53	Alloa Town Hall	Alloa Cluster	8,520	8,520	1,125	(7,395)	(7,395)	works complete	(7,395)	0
10150	A54	Bowmar Area Enhancements	Alloa Cluster	3,872	3,872	0	(3,872)	(3,872)	Expected final payment		(3,872)
		Bowmar CSEP	Alloa Cluster	40,000	40,000	0	(40,000)	(40,000)	Additional £40k funding agreed at council meeting on the 12th April 2018. Work to be commenced 19/20		(40,000)
10169		Kelliebank Depot Improvements	Alloa Cluster	120,000	120,000	95,436	(24,564)	(24,564)	remaining works complete 19/20		(24,564)
Total Alloa Cluster				517,021	447,262	249,493	(197,769)	(267,528)		(28,384)	(239,144)
Hillfoots Cluster											
10027	A29	Allotment Extension	Hillfoots Cluster	10,000	10,000	10,000	0	0	Land services works completed Q4 18/19		
10031	A32	Schools ICT Replacement - Alva Academy	Hillfoots Cluster	47,000	47,000	45,486	(1,514)	(1,514)		(1,514)	
10032	A33	Alva Community Campus/Locality Hub/Primary School	Hillfoots Cluster	573,000	671,000	738,480	67,480	165,480	Locality Hub requests from Library services £45,000 additional works. £98k underspend from 2018/19 Clackmannan (from project 10024) to offset in year overspend. £67k overspend carried forward to be offset by realignment of 19/20 budget.	98,000	67,480
10034	A28	Hillfoots Glen - Upgrading - Alva	Hillfoots Cluster	16,000	16,000	6,350	(9,650)	(9,650)	Ground Maintenance Team to complete the installation in 19/20.		(9,650)
10036		Park, Play Area & Open Space Improvements - Hillfoots	Hillfoots Cluster	50,000	50,000	50,000	0	0			
10038	A39	New Cemetery	Hillfoots Cluster	192,124	192,124	195,015	2,891	2,891	ground to be consecrated, should be available for use by Aug 19	2,891	
10039	A40	Village and Small Town - Dollar	Hillfoots Cluster	122,307	100,000	96,690	(3,310)	(25,617)	Delay to changing facilities as lease not finalised, works anticipated to commence July 2019		(25,617)
10118	A65	Coalsnaughton Primary School - School Development	Hillfoots Cluster	5,000	16,114	19,965	3,851	14,965	£5k ELC funding fully spent. 18/19 SPIE Fire & intruder Alarm (approved 2016)	14,965	
10119	A47	Strathdevon Primary School - School Development	Hillfoots Cluster	(13,603)	19,598	21,626	2,028	35,229	£20k SPIE Costs in 18/19 £14k overspend cfwd 17/18 spend (approved 2016)	35,229	
10121	A38	Menstrie Primary School - School Development	Hillfoots Cluster	1,000,000	600,000	651,827	51,827	(348,173)	£1m ELC funding 2018/19- contract finalised later than forecast		(348,173)
10124		Tillicoultry Primary	Hillfoots Cluster	3,000	3,021	4,888	1,867	1,888	DDA works budget vired from 10045	1,888	0
10140		Village and Small Town - Alva	Hillfoots Cluster	550,000	25,000	0	(25,000)	(550,000)	Engagement underway with the community, works will start 19/20.		(550,000)
10129		Muckhart Primary School - School Development	Hillfoots Cluster	13,000	54,000	40,818	(13,182)	27,818	Unplanned replacement of boilers and water pipes. Costs of gym hall floor replacement increased	27,818	
Total Hillfoots Cluster				2,567,828	1,803,857	1,881,145	77,288	(686,683)		179,277	(865,960)
Lornhill Cluster											
10011	A12	Schools ICT Replacement - Lornhill	Lornhill Cluster	47,000	47,000	48,205	1,205	1,205		1,205	
10012	A13	Sauchie Hall Locality Hub	Lornhill Cluster	56,737	0	0	0	(56,737)	Delay in completion of agreed works and rescheduled for 19/20		(56,737)
10014	A15	Craigbank Primary School Refurbishment	Lornhill Cluster	664,859	614,859	612,844	(2,015)	(52,015)	Interdependent phases minor delays		(52,015)
10017	A18	School Estate - Tullibody South Campus	Lornhill Cluster	10,936,673	8,592,673	8,654,804	62,131	(2,281,869)	amendment to cfwd value in 17/18 delay in contract start date, school opens to pupils August 2019		(2,281,869)
10018		Village and Small Town - Tullibody	Lornhill Cluster	243,000	250,000	254,359	4,359	11,359	17/18 settlement figure proposed due to contract variations and higher costs than anticipated. Additional budget approved by Council - February 2019	11,359	
10019	A20	Network Infrastructure Improvement	Lornhill Cluster	254,200	254,200	215,974	(38,226)	(38,226)	project cfwd to 19/20		(38,226)

10024	A25	Clackmannan Primary School Refurbishment/Locality Hub	Lornshill Cluster	1,398,178	849,988	988,532	138,544	(409,646)	£98k to Alva (to project 10032) to offset additional costs in 2018/19. £200k ELC grant received. £311k carried forward to be spent in 19/20. Interdependent phases delay in initial contract award.	(98,000)	(311,646)
10043	A44	Lochies Primary School - School Development	Lornshill Cluster	4,000	4,104	5,248	1,144	1,248	DDA works budget vired from 10045	1,248	
10120	A62	Fishcross Primary School - School Development	Lornshill Cluster	0	9,470	10,034	564	10,034	18/19 SPIE costs Fire and Intruder Alarm (approved 2016)	10,034	
10122	A14	Deerpark Primary School - School Development	Lornshill Cluster	38,934	8,934	10,405	1,471	(28,529)	Design Works back programmed cfwd 19/20		(28,529)
10125	A61	Banchory Primary School - School Development	Lornshill Cluster	53,750	62,000	39,553	(22,447)	(14,197)	Additional works identified during boiler replacement (asbestos removal/upgrade of existing pipework) project complete 19/20	0	(14,197)
10127	A17	St Serfs Primary School - School Development	Lornshill Cluster	32,480	0	0	0	(32,480)	works require the school to be unoccupied, completed during the Easter break 19/20		(32,480)
10132	A63	Sauchie Nursery - School Development	Lornshill Cluster	41,000	70,000	71,807	1,807	30,807	Additional works identified overspend offset by release of ABC nursery budget (10130)	30,807	
10149	A57	Environmental Monies Regeneration	Lornshill Cluster	963,138	113,138	104,319	(8,819)	(858,819)	acquisitions complete, clearing sites ongoing, build contract award thereafter		(858,819)
10164		Clackmannan Hub Café	Lornshill Cluster	93,000	93,000	0	(93,000)	(93,000)	Council working with Community group to conclude 19/20		(93,000)
10163	A59	Fishcross Pelican Crossing	Lornshill Cluster	39,225	40,357	40,357	0	1,132	complete	1,132	
Total Lornshill Cluster				14,866,174	11,009,723	11,056,441	46,718	(3,809,733)		(42,215)	(3,767,518)
Total Corporate Asset Management Strategy				18,851,023	13,471,842	13,290,857	(180,985)	(5,560,166)		0	(5,572,622)
Fleet Asset Management Strategy											
10062	E1	Vehicle Replacement	Fleet Asset Mgmt Strategy	1,020,503	1,020,503	964,089	(56,414)	(56,414)	cfwd to 19/20 and fully spent Q1		(56,414)
10062	E1	School Minibus	Fleet Asset Mgmt Strategy	0	0	38,950	38,950	38,950	CFCR Funding Lochies Road Mini Bus PEF Funding	38,950	
Total Fleet Asset Management Strategy				1,020,503	1,020,503	1,003,039	(17,464)	(17,464)		38,950	(56,414)
Total Fleet Asset Management Strategy				1,020,503	1,020,503	1,003,039	(17,464)	(17,464)		38,950	(56,414)
IT Asset Management Strategy											
10064	F1	IT Infrastructure	IT Asset Mgmt Strategy	160,000	160,000	172,123	12,123	12,123	overspend offset by under spend on ICT projects	12,123	
10065	F2	Telecare	IT Asset Mgmt Strategy	75,000	75,000	38,051	(36,949)	(36,949)	Replaced in 19/20 with Social Services Adaptations Budget	(36,949)	
10066	F3	Social Services Integrated System	IT Asset Mgmt Strategy	400,000	0	6,595	6,595	(393,405)	Proposal for partnership working across Forth Valley anticipated procurement rephased to 19/20 to maximise benefits		(393,405)
10067	F4	Digital Transformation	IT Asset Mgmt Strategy	100,000	100,000	74,297	(25,703)	(25,703)			(25,703)
Total IT Asset Management Strategy				735,000	335,000	291,066	(43,934)	(443,934)		(24,826)	(419,108)
Total IT Asset Management Strategy				735,000	335,000	291,066	(43,934)	(443,934)		(24,826)	(419,108)
Land Asset Management Strategy											
10061	D1	SWF/Wheeled Bins	Land Asset Mgmt Strategy	30,000	30,000	45,610	15,610	15,610	Offset by underspend on blue bins	15,610	
10173		Blue Bin Replacement	Land Asset Mgmt Strategy	18,000	18,000	0	(18,000)	(18,000)	Offset overspend on wheeled bins	(18,000)	
10184		Weighbridge	Land Asset Mgmt Strategy	0	0	39,975	39,975	39,975	funded from earmarked revenue budget (CFCR)	39,975	
Total Land Asset Management Strategy				48,000	48,000	85,585	37,585	37,585		37,585	0
Total Land Asset Management Strategy				48,000	48,000	85,585	37,585	37,585		37,585	0
Property Asset Management Strategy											
10045	B1	Statutory Compliance DDA Schools	Property Asset Mgmt Strategy	9,000	9,000	0	(9,000)	(9,000)	£3k allocated to 10124 Tillicoultry Primary & £4k vired to 10043 Lochies Primary	(9,000)	
10046	B2	Compliance - Asbestos Removal (Schools)	Property Asset Mgmt Strategy	2,250	15,000	0	(15,000)	(2,250)	£5k allocated to 10006 Park Primary/£12.75k to 10125 Banchory Primary	(2,250)	
Total Property Asset Management Strategy				11,250	24,000	0	(24,000)	(11,250)		(11,250)	0
Total Property Asset Management Strategy				11,250	24,000	0	(24,000)	(11,250)		(11,250)	0
Roads Asset Management Strategy											
All Clackmannanshire Areas											
10049	C2	Flood Prevention	Road Asset Mgmt Strategy	57,510	35,000	32,344	(2,656)	(25,166)	supplier tender in progress, works to be completed in 19/20		(25,166)
10050	C3	Cycle Routes	Road Asset Mgmt Strategy	542,000	542,000	546,260	4,260	4,260		4,260	
10051	C4	Carriageways	Road Asset Mgmt Strategy	1,932,871	1,883,000	1,923,605	40,605	(9,266)		(9,266)	
10054	C7	Bridge Improvements	Road Asset Mgmt Strategy	76,285	31,285	26,399	(4,886)	(49,886)	delay in design phase, procurement anticipated Q1 19/20		(49,886)
10055	C8	Road Safety/CWSS	Road Asset Mgmt Strategy	75,297	137,000	146,449	9,449	71,152	CWSS budget included in Carriageways - CWSS funding claimed annually in arrears	71,152	
10056	C9	Lighting Replacement	Road Asset Mgmt Strategy	280,665	280,665	191,538	(89,127)	(89,127)	Procurement delay & lighting contractor delayed on site - now Q1 19/20		(89,127)
10172		Parking Management Scheme	Road Asset Mgmt Strategy	100,000	30,000	8,730	(21,270)	(91,270)	project delayed due to staffing issues, street survey due to commence asap		(91,270)
		Electric Vehicle Charging Points	Road Asset Mgmt Strategy	216,745	216,745	16,297	(200,448)	(200,448)	charging points to be identified, project will be completed in 19/20, fully funded by Charge Place Scotland Grant	(448)	(200,000)
Total Road Asset Management Strategy				3,281,373	3,155,695	2,891,622	(264,073)	(389,751)		0	65,698
Total Road Asset Management Strategy				3,281,373	3,155,695	2,891,622	(264,073)	(389,751)		65,698	(455,449)
Total Capital Programme				23,947,149	18,055,040	17,562,169	(492,871)	(6,384,980)		118,613	(6,503,593)
Income											
1476	G1	Government Grant		(5,425,000)	(5,354,996)	(5,425,000)	(70,004)				
1476	G2	Specific Government Grant - CWSS		(140,000)	(140,000)	(140,000)	0		Funding for Project 10050 £70k cfwd from 17/18		
1476	G3	Clackmannan Regeneration		(606,318)	0	0	0	606,318	Funding for Project 10149 cfwd in line with spend	606,318	
1476	G4	Dollar Development (81012)		(300,000)	(300,000)	(280,000)	20,000	20,000	funding for project 10038-10039		20,000
1476	G5	Scottish Future Trust Grant - Schools		(1,873,574)	(1,873,574)	(1,873,574)	0	0	cfwd from 17/18		
1476	G6	Sustrans		(392,400)	(392,400)	(392,400)	0	0	Funding for Project 10050		
		Paths for all/CWSS		(75,297)	(75,297)	(75,297)	0	0	Funding for Project 10055		
		Early Learning & Childcare Expansion Grant		(1,600,000)	(1,600,000)	(624,159)	975,841	975,841	ELC grant partially utilised cfwd to 19/20		975,841
		Charge Place Scotland		(216,745)	(216,745)	(16,745)	200,000	200,000	grant to be carried forward in line with spend		200,000
		Capital Funded from Current Revenue (HRA)				(16,000)	(16,000)	(16,000)	CFCR HRA contribution in relation to IT projects	(16,000)	
		Capital Funded from Current Revenue (GF)				(78,925)	(78,925)	(78,925)	CFCR Weighbridge and Minibus (PEF)	(78,925)	
Total Capital Programme Income				(10,629,334)	(9,953,012)	(8,922,100)	1,100,916	1,707,234		(94,925)	1,802,159
Net Capital Programme				13,317,815	8,102,028	8,640,069	608,045	(4,677,746)		23,688	(4,701,434)

Schedules of Savings						
Management Efficiencies					Appendix D	
Service Reference		Description of Saving	2018/19	Narrative/Impacts	Achieved	Red
EDUME01	PEOPLE	Additional full year impact of 2017/18 savings	134,418	Achieved	134,418	
EDUME02	PEOPLE	Early Years Seniors include in ratios	225,640	Achieved	225,640	
SSME01	PEOPLE	Staff travel. Increased use of lease cars	15,000	Achieved	15,000	
SSME03	PEOPLE	Budget realignment childcare income	32,000	Achieved	32,000	
SCSME02 prev 3	PEOPLE	Budget realignment of health policy officer budget	10,000	Achieved	10,000	
DEME10	PEOPLE	Modern Apprentice Scheme Ending March 18	13,450	Achieved	13,450	
RGME01	PERF	Release Fraud manager on VR. Backfill governance officer vacancy with fraud skilled officer at G6	52,643	Part Achieved-£16k unachieved due to timing, will be realised in 2019/20	36,067	16,576
RGME02	PERF	Release 1XICT CSO (G6)	34,954	Achieved	34,954	
RGME03	PERF	Release 2XG6 (ICT Technical Support Officers) and create 1XFTE Project Support Officer (G7)	35,449	Achieved	35,449	
RGME04	PERF	Release Committee Service officer post (G6) on retirement of post holder	31,345	Achieved	31,345	
RGME05	PERF	Release unused budget from governance manager post that is not required to fund new L&DSM	10,859	Achieved	10,859	
RGME07	PERF	NEW Procurement Income	2,000	Achieved	2,000	
SCSME01	PERF	Reduce Emergency Planning Budget	18,000	Achieved	18,000	
CORPME02	PERF	Mileage and Expenses efficiencies	78,000	Achieved	78,000	
CORPME03	PERF	no increase in superann contri 2018/19	178,000	Achieved	178,000	
HCSGFME03	PLACE	Storage costs (Homeless)	12,000	Part Achieved - £12K saving based on projected outturn of £25k. Actual overspend £7k	5,000	7,000
HCSGFME05	PLACE	Homeless Repairs (budget re-alignment)	60,000	Part Achieved - saving based on current projections and repairs charged at materials only. Actual overspend £15.5k	44,500	15,500
HCSGFME06	PLACE	Gas/Electric costs homeless lets	8,000	Not achieved, actual overspend £19.5k		8,000
HCSGFME01	PLACE	Staffing (deletion of vacant posts)	126,000	Part Achieved - Deletion of 3 G6 posts (all currently vacant, 2 in revenues + Kelly Mckenzie post), Deletion of 1 G5 post in Revenues & Conversion of G5 Revs post to a G4 assistant post.	126,000	

Service Reference		Description of Saving	2018/19	Narrative/Impacts	Achieved	Red
HCSGFME04	PLACE	Re-alignment of B&B budget	20,000	The saving is based on the projected B&B nights used this year. Unachieved as supported accomodation is £44.9k overspent	-	20,000
HCSGFME07	PLACE	Profile Security (budget re-alignment)	36,000	Part Achieved- slight overspend	34,500	1,500
HCSGFME08	PLACE	Staff on redeployment list	124,500	Part- Achieved -Saving based on all staff whose posts were deleted in the 2017 budget being redeployed into current vacancies. Full saving £166k, 75% to allow for timing and suitability of alternatives. Based on 4 staff, 3 remain on TVR	37,740	86,760
HCSAME01	PLACE	Buildings already sold / closed: LTH; 15/15A Mar Street, Tullibody Rent Office, Greenfield	117,228	Achieved	117,228	
HCSAME02	PLACE	Social Work property given up already – 2A Main Street Cambus; 2 Eden Road, Alloa; Katrine Court	8,861	Achieved	8,861	
HCSAME04	PLACE	Nursery Rates Relief	18,590	Achieved	18,590	
DEME02	PLACE	Reduce staff costs Planning & Building Standards	20,000	Part Achieved - Replace 1 Principal Officers via VS and replace with lower grade posts, 1 FTE has left, balance unachieved due to timing	5,000	15,000
DEME03	PLACE	Remove 2 FTE posts in Regulatory Service (Sustainability)	78,000	1 FTE has gone and saving achieved in 18/19. Other scheduled to leave vis VS Feb 19, unachieved due to timing	41,259	36,741
DEME04	PLACE	Janitorial overtime	5,000	Achieved	5,000	
DEME05	PLACE	Streetcare overtime budget for weekend	35,000	Part Achieved - Saving is entirely dependant on the previously agreed changes to Terms and Conditions being implemented.	7,381	27,619
DEME06	PLACE	Streetcare exrternal maintenance budget	30,000	Part Achieved - This saving can be implemented if the capital bid for newer, efficient streetcare vehicles is approved. New vehicled have been procured unachieved balance due to timing	11,200	18,800
DEME07	PLACE	Streetcare short term vehicle hire	7,280	Achieved	7,280	
DEME08	PLACE	Remove Gartmorn Dam building costs	40,000	Achieved	40,000	-
			1,618,217		1,364,721	253,496
People					430,508	-
Place					509,539	236,920
Partnership & Performance					424,674	16,576
Total					1,364,721	253,496

Report to: Audit Committee

Date of Meeting: 26 September 2019

Subject: Financial Statements 2018/19

Report by: Chief Finance Officer

1.0 Purpose

- 1.1. This report provides the council with the Audited Financial Statements for the Council for the financial year 2018/19 to 31 March 2019. The report highlights the material changes that have been made to the draft financial statements during the audit period.
- 1.2. The final amended Financial Statements for the year ended 31st March 2019 have been placed in members' room in advance of this meeting to facilitate approval.

2.0 Recommendations

It is recommended that the Committee:

- 2.1. approve the 2018/19 Financial Statements;
- 2.2. approve the submission of the Financial Statements to the Controller of Audit no later than 30th September, and
- 2.3. otherwise note the contents of the report.

3.0 Considerations

- 3.1. The accounts have been prepared in accordance with proper practices as set out in the *Code of Practice on Local Authority Accounting in the United Kingdom 2018/19*. The Financial Statements show the actual figures for 2018/19 and the comparable figures for 2017/18.

4.0 Material Changes to the Financial Statements

Pension Liability (IAS19)

- 4.1 During the audit an updated IAS 19 report was received from the Pension Fund Actuaries with updated figures for asset returns. Also within this report was an estimation of the impact of the McCloud judgment regarding transitional provisions in public sector pension schemes being unlawfully age discriminatory and an estimate of allowances on Guaranteed Minimum Pension (GMP) equalisation charges.

- 4.2 In late June the Supreme Court ruled on the McCloud case that there was no further right of appeal by the UK Government and the case was referred back to Tribunal to identify potential solutions to rectify the unlawful impact of the scheme. Due to the timing of this judgement this was not reflected in the draft financial statements.
- 4.3 In the case of the McCloud ruling the actuaries have made assumptions on the impact using the Government Actuary's Department (GAD) estimates and adjusted them to reflect the Falkirk Pension Fund's local assumptions. The estimated impact on total pension liabilities is an increase of 0.4%, approximately £1.7m.
- 4.4 Based on the information provided by the actuaries, the GMP impact could increase the total liabilities by 0.23% at 31 March 2019, which equates to an increase of approximately £0.986m.
- 4.5 The impact of these adjustments are reflected in the Balance Sheet increasing the Pension Liability by £4.497m and reducing the Pension Reserve by the same amount. There is no impact on usable reserves or the General Fund Balance.

General Reserves

- 4.6 2 transactional adjustments have been made that adjust the General Reserve balance:
- An additional income accrual in respect of the funding from the Government for the inflationary increase in Teachers Pay not received by 31 March 2019 – increase in grant funding to offset expenditure £100k;
 - Adjustment to the Council Tax income in the year – £80k reduction of income.

The net impact of these transactions is to increase general fund uncommitted reserves by £20k to £4.342m.

- 4.7 The draft financial statements included Clackmannanshire's share of the Clackmannanshire and Stirling Health & Social Care overspend including the proposed risk share arrangement of this overspend. As this had not formally been agreed by the IJB Board at the time the draft financial statements were submitted for audit an earmarked reserve was created to reflect the £0.482m due from Health under this arrangement. The Board formally agreed this arrangement at its meeting in July 2019 and the earmarked reserve has been released to uncommitted reserves increasing the uncommitted reserves balance to £4.824m.
- 4.8 The Council's Reserves Strategy stipulates that it should retain uncommitted reserves at a minimum level of 3% of budgeted net expenditure. Based on 2019/20 approved budget this equates to a figure of £3.757m. At the end of 2018/19, uncommitted reserves are £4.824m, therefore, £1.061m in excess of this minimum reserve figure which represents a level of 3.8% of budgeted net expenditure.

Remuneration Report

- 4.9 Disclosures within the Remuneration report have been amended to ensure information is reported in line with the requirements set out in the Local Authority Accounts (Scotland) Regulations 2014.

Investment Properties

- 4.10 During the audit it was identified that there was a difference between the balance on Investment properties between the Asset Register and the Financial Ledger. On investigation this was found to relate to an incorrect adjustment of the change in valuation of Investment Properties during 2015/16. This has been corrected and has

increased Non-current assets on the Balance Sheet by £0.5m. There is no impact on the general fund balance as a result of this change.

5.0 Conclusion

- 5.1 The financial statements have been audited by Audit Scotland and the significant findings noted above have been disclosed and reflected in the audited financial statements.
- 5.2 These adjustments have increased uncommitted general reserves by £0.502m and the overall level of general fund reserves to £8.581m, increased the Pension liability on the balance sheet by £4.497m and increased non-current assets by £0.5m.
- 5.3 It is recommended that the Financial Statements are approved for submission to the Controller of Audit.

6.0 Sustainability Implications

- 6.1 Not applicable

7.0 Resource Implications

7.1 *Financial Details*

- 7.2 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
- 7.3 Finance have been consulted and has agreed the financial implications as set out in the report. Yes

7.4 *Staffing*

8.0 Exempt Reports

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

9.0 Declarations

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

(1) Our Priorities

- The area has a positive image and attracts people and businesses
- Our communities are more cohesive and inclusive
- People are better skilled, trained and ready for learning and employment
- Our communities are safer

- Vulnerable people and families are supported
- Substance misuse and its effects are reduced
- Health is improving and health inequalities are reducing
- The environment is protected and enhanced for all
- The Council is effective, efficient and recognised for excellence

10.0 Equalities Impact

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

11.0 Legality

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

12.0 Appendices

- 12.1 Audited Financial Statements 2018/19 (appendix have been placed in members' rooms in advance of this meeting.)

13.0 Background Papers


- 13.1 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

Council Draft and Audited Financial statements 2018/19

Author(s)

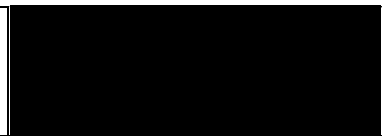
NAME	DESIGNATION	TEL NO / EXTENSION
Elizabeth Hutcheon	Management Accountancy Team Leader	6214
Ashley MacGregor	Corporate Accountancy Team Leader	2058
Lindsay Sim	Chief Financial Officer	2022

Approved by

NAME	DESIGNATION	SIGNATURE
Lindsay Sim	Chief Finance Officer	

Stuart Crickmar

Director of Partnership and
Performance



Report to: Audit Committee

Date of Meeting: 26 September 2019

**Subject: Annual report to those charged with Governance and the
Controller of Audit for Financial Year Ended 2018/19**

Report by: Chief Finance Officer

1.0 Purpose

- 1.1. This report and appendices set out the findings arising from the work carried out by the External Auditors on the Audit of the 2018/19 Financial Statements.
- 1.2. The appendices have been placed in Members' room to facilitate approval.

2.0 Recommendations

It is recommended that the Committee:

- 2.1. note the content of the Independent Auditor's Report;
- 2.2. approve the content of the Letter of Representation (ISA 580);
- 2.3. note the significant audit findings within Exhibit 3 of the Internal Audit Report, and
- 2.4. note the recommendations for improvement and the follow up on prior year recommendations within Appendix 1 of the Annual Audit Report.

3.0 Considerations

- 3.1 International Standard on Auditing (UK and Ireland) 260 (ISA 260) requires auditors to report specific matters arising from the audit of the financial statements to those charged with governance of a body in sufficient time to enable appropriate action.
- 3.2 Appendix 1 of this report contains a covering letter from the Auditor and the Independent Auditors Report. This sets out the basis of the audit work and the Audit opinion.
- 3.3 Also contained within Appendix 1 is the draft Letter of Representation (ISA 580) to the Auditor which the Council is required to prepare confirming the representations that have been made in connection with the audit of the Councils annual accounts for the year ended 31 March 2019. On approval, this letter will be signed by the Council's Chief Finance Officer.

3.4 The 2018/19 Annual Audit Report is included at Appendix 2 and sets out the significant findings from the 2018/19 audit of the Councils Annual Accounts (Exhibit 3). The report covers the scope of the audit as set out in the Annual Audit Plan presented to the Audit Committee in February 2019, considering the four audit dimensions that frame the wider scope of public audit set out in the Code of Audit Practice 2016 covering:

- Financial Sustainability;
- Financial Management;
- Governance & Transparency; and
- Value for Money.

3.5 The report also sets out recommendations and provides an action plan which has been agreed with Senior Officers, set out at Appendix 1. Contained within the action plan is an update on progress on recommendations brought forward from 2017/18.

4.0 Conclusion

4.1 The Committee is asked to approve the Letter of Representation and note the content of the Independent Auditor's Report and the 2018/19 Annual Audit Report.

5.0 Sustainability Implications

5.1 Not applicable

6.0 Resource Implications

6.1 Financial Details

6.2 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

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

7.0 Exempt Reports

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

8.0 Declarations

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

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

- The area has a positive image and attracts people and businesses
- Our communities are more cohesive and inclusive
- People are better skilled, trained and ready for learning and employment

- Our communities are safer
- Vulnerable people and families are supported
- Substance misuse and its effects are reduced
- Health is improving and health inequalities are reducing
- The environment is protected and enhanced for all
- The Council is effective, efficient and recognised for excellence

(2) Council Policies (Please detail)

9.0 Equalities Impact

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

10.0 Legality

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

11.0 Appendices

11.1 Appendix 1 - Independent Auditor’s Report and ISA 580 and Letter of Representation

11.2 Appendix 2 - Clackmannanshire Council 2018/19 Annual Audit Report

(Appendices have been placed in members’ rooms in advance of the meeting)

12.0 Background Papers


12.1 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


Council Draft and Audited Financial Statements 2018/19

Author(s)

NAME	DESIGNATION	TEL NO / EXTENSION
Lindsay Sim	Chief Financial Officer	2022

Approved by

NAME	DESIGNATION	SIGNATURE
Lindsay Sim	Chief Finance Officer	

Stuart Crickmar	Director of Partnership & Performance	
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Report to: Audit Committee

Date of Meeting: 26 September 2019

Subject: Council Financial Performance 2019/20 – June 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 June 2019, in respect of the:
- General Fund (GF) revenue and capital spend and the achievement of savings to date, for the current financial year, 2019/20.
 - Housing Revenue Account (HRA) revenue and capital spend, for the current financial year, 2019/20.

2.0 Recommendations

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

- 2.1 GF revenue spend is forecasting an overspend of £0.038m for the year to 31st March 2020;
- 2.2 the Health and Social Care Partnership (H&SCP) is forecasting an overspend for the year of £1.652m, which was reported to Partnership & Performance Committee in August;
- 2.3 the forecast HRA forecasted revenue surplus over budgeted surplus for the year of £(0.369m) to March 2020, which was reported to Place Committee in September;
- 2.4 the Capital programme for both HRA and GF are currently forecasting an underspend, and
- 2.5 progress to date in delivering the £4.810m savings programme, currently 83.3%, as at the end of June 2019.

3.0 Background

- 3.1 This report summarises the forecasted financial position of the Council for the financial year ended 31st March 2020. This report consolidates all of the

detailed services financial data to provide a summary position. The report also provides details of individual Division positions.

4.0 General Fund Revenue

- 4.1 At 30 June the General Fund is forecasting an overspend of £0.038m and H&SCP is forecasting an overspend of £1.652m, which brings the Council's overall position to an overspend of £1.690m for the year to March 2020. The table below shows the breakdown by each division and centrally held Corporate along with the position for Partnerships and Sources of Funding.

Table 1: GF revenue forecast outturn to March 2020

	Annual Budget 2019/20 £'000	Forecast to March 2020 £'000	Variance Forecast to Budget £'000
<u>Divisions</u>			
People	69,351	69,814	464
Place	17,868	17,525	(343)
Partnership & Performance	12,434	11,971	(463)
Corporate Services	8,299	8,679	380
	107,952	107,989	38
<u>Partnerships</u>			
Central Scotland Valuation	395	395	0
Health & Social Care Partnership	17,085	18,737	1,652
	17,480	19,132	1,652
<u>Sources of Funding</u>			
General Revenue Funding/Non-Domestic Rates	(96,776)	(96,776)	0
Council Tax	(22,988)	(22,988)	0
Council Tax Reduction Scheme	(3,626)	(3,626)	0
	(123,390)	(123,390)	0
Application of unapplied Capital receipts	(2,041)	(2,041)	0
	(125,431)	(125,431)	0
Projected (under)/overspend	0	1,690	1,690

- 4.2 A Finance report is submitted to each divisional Committee for scrutiny. Detailed variances are contained within these reports which are available on the Council website.
- 4.3 The People Committee that would report the People Division's forecast at June 2019 has been rescheduled to 3 October 2019 and therefore this summary is reported to this committee before scrutiny of the forecast by the People Committee.

5.0 General Fund Capital

- 5.1 General Fund capital is forecasting an underspend of £(0.072)m to March 2020. This underspend relates to the delay in the sign-off of the City Region Deal resulting in a reforecast of support costs. This underspend will be carried forward into 2020/21 if required.
- 5.2 A summary of the projected outturn position for each of the Asset plans is shown in the table below. A detailed breakdown of the projects within each asset plan with commentary is provided in Appendix C.

Table 2: GF Capital Budget Variances

Asset Management Strategy Plan	Budget	Projected spend as at 31st December 2018	Over / (under) Spend
	£m	£m	£m
Corporate	17.015	16.943	(0.072)
Property	0.032	0.032	0
Roads	3.223	3.223	0
Land	0.048	0.048	0
Fleet	1.767	1.767	0
IT	0.838	0.838	0
Gross Capital Expenditure	22.923	22.851	(0.072)
Income	(10.694)	(10.694)	0
Net Capital Programme	12.229	12.157	(0.072)

- 5.3 The opening unallocated capital receipts balance at the 1st April 2019 was £3.597m. In the year to date the Council has received receipts of £0.013m for the sale of vehicles, and are projecting to receive further receipts of £0.437m in the year from sale of surplus properties, taking the forecasted level of capital receipts to £4.047m. Additional properties are currently being prepared for sale and marketed from which further receipts are expected during the 2019/20 financial year.

6.0 2019/20 Savings Progress

6.1 The 2019/20 budget incorporated approved savings of £4.810m. The table below indicates the forecast achievement of those savings by 31 March 2020.

Table 3 Forecast savings achievement by Division:

Summary By Division	2019/20 £	Achieved/Likely to be achieved £	Amber £	Red £
People	1,626,314	1,489,454	96,860	40,000
Place	562,234	411,234	0	151,000
Partnership & Performance	2,621,731	2,106,675	63,500	451,556
Total	4,810,279	4,007,363	160,360	642,556
		83.3%	3.3%	13.4%

6.2 The above indicates that 83.3% of savings have or are likely to be achieved, with a further 16.7% still at risk of not being achieved in 2019/20. We are anticipating continuous improvement in the achieved savings, by the year end.

6.3 Appendices A to C provide a breakdown by division of those savings that are currently being forecast as either Amber or Red.

6.4 Within Partnership & Performance unachievable savings (Red), there is £0.363m which relates to the Corporate redesign of the People Division. This is being held centrally to provide transparency of the saving achieved across all Divisions. Work is ongoing to realign budgets across Divisions as the restructure is finalised.

7.0 Financial Risks

7.1 The forecasts provided above are based on information currently available and any expected future inflationary effects on prices, however, uncertainties around Brexit and the resultant impact on prices of procured and commissioned goods could start to have a direct financial impact in the later part of the year. The recent trends of the weakening of the £ against the Euro and the US Dollar and from rises in wage inflation may start to filter through contract prices as they are passed on by contractors. We could also see direct price increases in commodities such as fuel, energy, communications, food etc. Forecasts will be updated as any price increases become apparent.

7.2 Provisions

At the 31st March 2019 the Council set aside sums in respect of future liabilities for Equal Pay, Insurance, PPP, and Legal Case - Ordinarily Resident. The table below provides a summary of the movements to date and expected year end balance.

Table 4: Provisions

Provision	Balance at 31st March 2019 (£000)	Notified Amounts paid in the year (£000)	Further Amounts expected to be utilised in the year (£000)	Anticipated Closing balance at 31st March 2020 (£000)
Equal Pay	4	0	4	0
Insurance	26	0	0	26
Legal Case – Ordinarily Resident	826	0	826	0
Total	856	0	830	26

7.3 Contingent Liabilities

The Council reported five Contingent Liabilities at 31st March 2019. 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, Legal Case – Ordinarily Resident, a Health and Safety Case, Historic Sex Abuse and LGPS Pension Liability.

As at 30 June 2019 these Contingent Liabilities are still in existence and no further information is available to either remove or quantify any potential liability.

8.0 Housing Revenue Account (HRA)

8.1 The HRA Revenue account is forecasting a surplus of £(5.263)m which is £(0.369)m above the budgeted surplus.

8.2 The HRA Capital Programme is forecasting an underspend for the year of £(0.016)m.

8.3 Further detail of the forecast positions for the HRA can be found in the outturn report presented to the Place Committee on the 12th September 2019.

9.0 Conclusions

- 9.1 General Fund revenue spend is forecasting an overspend of £0.038m for the year to March 2020.
- 9.2 The Health and Social Care Partnership (H&SCP) is forecasting an overspend for the year of £1.652m.
- 9.3 The Housing Revenue Account (HRA) revenue is forecasting a surplus over budget for the year of £(0.369)m to March 2020.
- 9.4 The GF Capital programme is forecasting an underspend of £(0.072)m.
- 9.5 The HRA Capital programme is forecasting an underspend of £(0.016)m.
- 9.6 Of the £4.810m approved savings programme, as at the end of June 2019, 83.3% are forecast to be achieved.

10.0 Sustainability Implications

- 10.1 None

11.0 Resource Implications

11.1 *Financial Details*

- 11.2 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

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

11.4 *Staffing*

- 11.5 None

12.0 Exempt Reports

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

13.0 Declarations

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

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

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

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

Women and girls will be confident and aspirational, and achieve

their full potential

Our communities will be resilient and empowered so

that they can thrive and flourish

(2) Council Policies (Please detail)

14.0 Equalities Impact

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

15.0 Legality

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

16.0 Appendices

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

Appendix A to C – Amber & Red Savings

Appendix D – General Fund Capital Summary

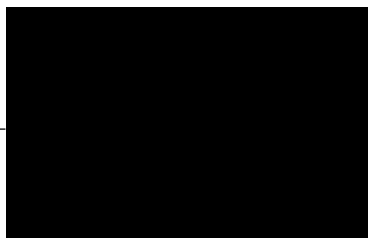
17.0 Background Papers

17.1 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
Elizabeth Hutcheon	Management Accountancy Team Leader	6214

Approved by

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

Forecast Amber or Red

Management Efficiencies

Service Reference	Division	Description of Saving	2019/20 £	Amber £	Red £	June outturn Accountancy comments
0014E1 corp	P&P	Procurement Efficiencies	20,000	13,500		This is a corporate saving, work progressing to deliver saving, however may not be achieved in full in the current year.
0014E2 corp	P&P	MFD contract 2	20,000		10,000	The replacement devices will be in place from October 2019. Full saving achievable in 2020/21
0016E	P&P	IT residual TVR budget	61,600		61,600	1FTE TVR not achieved
Total		Management Efficiencies	101,600	13,500	71,600	

Policy

Service Reference	Division	Description of Saving	2019/20 £	Amber £	Red £	June outturn Accountancy comments
0006P	P&P	Restructure HR	23,000		16,956	Saving was for 1.3 FTE TVR, achieved 0.4FTE by realignment but 0.9FTE remains in post on TVR
new	P&P	Income generation through new Funding Officer post	50,000	50,000		Recruitment process underway. Savings to be identified once post has been appointed to.
Total		Policy	73,000	50,000	16,956	

Forecast Amber or Red

Management Efficiencies

Service Reference	Division	Description of Saving	General ledger code	2019/20 £	Amber £	Red £	June outturn Accountancy comments
PLC MEF 012	Place	Land services increased income budget for burials	1045-1099-50052	16,000		16,000	Income is forecast to be £39k short of budget. There is a new crematorium opened in Stirling (June 2019) that may be affecting this.
Total		Management Efficiencies		16,000	0	16,000	

Policy

Service Reference	Division	Description of Saving	General ledger code	2019/20 £	Amber £	Red £	June outturn Accountancy comments
PLC POL 020	Place	Full Cost Recovery for Commercial Waste	1297-1069-50009	35,000		35,000	This has not been implemented to date so any saving is likely to be in 2020/21. Also, due to increased competition our customer base has reduced so unlikely to achieve full saving.
PLC POL 023	Place	Service charge for cost sharing agreement for part of Kilncraigs	1081-1518-50062	50,000		50,000	Delayed implementation, will be implemented part way through 20/21.
Total		Policy		85,000	0	85,000	

Prior Years

Service Reference	Division	Description of Saving	General ledger code	2019/20 £	Amber £	Red £	June outturn Accountancy comments
HCSR01	Place	Contract management savings		50,000		50,000	currently actual spend greater than budget in property contracts
Total		Prior Years		50,000	0	50,000	

Summary By Type	2019/20 £	Amber £	Red £
Management Efficiencies	16,000	0	16,000
Policy	85,000	0	85,000
Prior Years	50,000	0	50,000
Total Division	151,000	0	151,000

check

Management Efficiencies

Service Reference	Division	Description of Saving	General ledger code	2019/20 £	Amber £	Red £	June outturn Accountancy comments
SSPD01	People	Investment in Internal Foster Care Service		60,000	60,000		Recruitment is in progress- position will be come clearer once first cohort have completed initial training and selection.
Total		Management Efficiencies		60,000	60,000	0	

0

Policy

Service Reference	Division	Description of Saving	General ledger code	2019/20 £	Amber £	Red £	June outturn Accountancy comments
LEIP01	People	Revised contract with Alloa Leisure Bowl	1061-1140-30101	60,000		40,000	As work has progressed on the detail of this saving, a saving of £20,000 has been identified as a more realistic proposition. At this stage, a compensatory saving of £40,000 has yet to be confirmed. Once this is complete, a further update will be reported.
Total		Policy		60,000	-	40,000	

Prior Years

Service Reference	Division	Description of Saving	General ledger code	2019/20 £	Amber £	Red £	June outturn Accountancy comments
EDUSR02	People	10% reduction in learning assistants		18,770	18,770		Service reviewing service delivery to meet reduction in budget
SCSR03	People	Re-provisioning of Community Access Points	Various	48,000	18,090		Service looking for compensatory savings to mitigate shortfall
Total		Prior Years		66,770	36,860	0	

Summary By Type				2019/20 £	Amber £	Red £
Management Efficiencies				60,000	60,000	0
Policy				60,000	-	40,000
Prior Years				66,770	36,860	0
Total Division				186,770	96,860	40,000

General Fund Capital Projects Outturn June 2019

APPENDIX D

Project ID	Project ID Description	Cluster Description	Revised Approved Budget 19/20	Amended Budget 19/20	Actual Costs 19/20	Projected Out-turn as at 30th June 2020	Movement (Bud/June)	Projected (Under) / Over spend as at 31.03.20	Comments	(Under)/Over Spend	Carry Forward to 20/21
			£	£	£	£	£	£		£	£
Community Investment Strategy											
All Clackmannanshire Areas											
10041	Schools ICT Replacement - All Primaries	All Clackmannanshire Areas	90,000	90,000	6,678	90,000	0				
10042	Community Investment Grants	All Clackmannanshire Areas	100,000	100,000	7,073	100,000	0				
10156	City Deals	All Clackmannanshire Areas	1,307,000	1,307,000	0	1,235,500	(71,500)	(71,500)	City Region Deal awaiting Sign off - staffing costs re-forecast to reflect current position		(71,500)
10174	Fitness Suite Replacement	All Clackmannanshire Areas	23,000	23,000	0	23,000	0				
	Corporate Buildings	Alloa Cluster	150,000	120,955	0	120,955	(29,045)		Cfwd from 18/19 to be allocated to projects when identified - £7k to Ben Cleugh Project 10180, & £22k to Kilncraigs no 2 boiler replacement project 10198		
		Total All Clackmannanshire Areas	1,670,000	1,640,955	13,752	1,569,455	(100,545)	(71,500)		0	(71,500)
Alloa Cluster											
10000	Schools ICT Replacement - Alloa	Alloa Cluster	42,000	42,000	0	42,000	0				
10007	School Interactive Display Replacment	Alloa Cluster	80,000	80,000	0	80,000	0				
10003	CCTV Equipment	Alloa Cluster	20,783	20,783	0	20,783	0				
10006	Park Primary School - School Development	Alloa Cluster	553,843	553,843	47,636	553,843	0				
10008	Heritage Improvement	Alloa Cluster	23,590	23,590	0	23,590	0				
10136	Speirs Centre	Alloa Cluster	72,492	72,492	0	72,492	0				
10150	Bowmar Area Enhancements	Alloa Cluster	3,872	342	0	0	(3,872)	(342)	full retention paid, budget released to offset overspend on Hillfoots Glen	(342)	
10191	Alloa Town Centre Regeneration Fund	Alloa Cluster	240,000	240,000	0	240,000	0				
10010	Kilncraigs BPRA	Alloa Cluster	4,900,000	4,900,000	0	4,900,000	0				
10182	Bowmar CSEP	Alloa Cluster	40,000	40,000	0	40,000	0		Agreement with 9/10 of owners, works anticipated to complete Aug 19		
	Bowmar Centre Regeneration	Alloa Cluster	350,000	350,000	0	350,000	0		project to proceed only if grant income received to match expenditure		
10180	Ben Cleugh Boiler Replacement	Alloa Cluster	0	7,045	7,045	7,045	7,045	7,045	allocated from the Corporate Building budget		
10198	Kilncraigs Boiler no 2 replacement	Alloa Cluster	0	22,000	0	22,000	22,000	22,000	allocated from the Corporate Building budget		
10169	Kelliebank Depot Improvements	Alloa Cluster	24,564	24,564	0	24,564	0		expected completion Sept 2019		
10183	Forthbank Recycling Depot Improvements	Alloa Cluster	200,000	200,000	0	200,000	0		works estimated to be carried out Q4 - possible cfwd to 20/21		
		Total Alloa Cluster	6,551,144	6,576,659	54,681	6,576,317	25,173	(342)		(342)	0
Hillfoots Cluster											
10031	Schools ICT Replacement - Alva Academy	Hillfoots Cluster	42,000	42,000	0	42,000	0				
10035	School Interactive Display Replacment	Hillfoots Cluster	79,000	79,000	0	79,000	0				
10032	Alva Community Campus/Locality Hub/Primary School	Hillfoots Cluster	186,520	186,520	-1,519	186,520	0				
10034	Hillfoots Glen - Upgrading - Alva	Hillfoots Cluster	9,650	13,180	0	13,180	3,530		Addition costs incurred due to installation on difficult terrain. overspend offset by Bowmar Area Enhancement underspend		
10036	Park, Play Area & Open Space Improvements - Hillfoots	Hillfoots Cluster	50,000	50,000	10,315	50,000	0				
10039	Village and Small Town - Dollar	Hillfoots Cluster	25,617	25,617	0	25,617	0		Dollar playing field changing facilities		
10118	Coalsnaughton Primary School - School Development	Hillfoots Cluster	0	4,530	430	4,530	4,530	4,530	vired from DDA project 10045		
10121	Menstrie Primary School - School Development	Hillfoots Cluster	1,094,173	1,094,173	177,044	1,094,173	0		Expected completion Dec 2019		
10124	Tillicoultry Primary	Hillfoots Cluster	4,000	4,000	857	4,000	0				
10140	Village and Small Town - Alva	Hillfoots Cluster	225,000	225,000	0	225,000	0				
		Total Hillfoots Cluster	1,715,960	1,724,020	187,127	1,724,020	8,060	0		0	0
Lornshill Cluster											
10011	Schools ICT Replacement - Lornshill	Lornshill Cluster	41,000	0	0	0	(41,000)		fully committed for New Tullibody South School		
	Schools ICT - Tullibody South	Lornshill Cluster	0	41,000	0	41,000	41,000	41,000	Vired from project 10011		
10020	School Interactive Display Replacment	Lornshill Cluster	80,000	80,000	0	80,000	0				
10012	Sauchie Hall Locality Hub	Lornshill Cluster	56,737	56,737	0	56,737	0				
10014	Craigbank Primary School Refurbishment	Lornshill Cluster	852,015	852,015	232,735	852,015	0				
10017	School Estate - Tullibody South Campus	Lornshill Cluster	4,131,869	4,131,869	943,103	4,131,869	0		Handover 12th August 2019		
10019	Network Infrastructure Improvement	Lornshill Cluster	38,226	38,226	1,000	38,226	0				
10024	Clackmannan Primary School Refurbishment/Locality Hub	Lornshill Cluster	744,646	744,646	5,056	744,646	0		Completion anticipated Aug 2019		
10122	Deerpark Primary School - School Development	Lornshill Cluster	28,529	28,529	32,288	28,529	0		small overspend		
10125	Banchory Primary School - School Development	Lornshill Cluster	14,197	14,197	0	14,197	0				
10127	St Serfs Primary School - School Development	Lornshill Cluster	32,480	32,480	0	32,480	(0)		Expected completion 8th August 2019		
10132	Sauchie Nursery - School Development	Lornshill Cluster	102,000	102,000	0	102,000	0				
10149	Environmental Monies Regeneration	Lornshill Cluster	858,819	858,819	422	858,819	0				
10164	Clackmannan Hub Café	Lornshill Cluster	93,000	93,000	0	93,000	0				
		Total Lornshill Cluster	7,073,518	7,073,518	1,214,604	7,073,518	(0)	0		0	0
		Total Corporate Asset Management Strategy	17,010,622	17,015,152	1,470,165	16,943,310	(67,312)	(71,842)		0	(71,500)

Project ID	Project ID Description	Cluster Description	Revised Approved Budget 19/20	Amended Budget 19/20	Actual Costs 19/20	Projected Out-turn as at 30th June 2020	Movement (Bud/June)	Projected (Under) / Over spend as at 31.03.20	Comments	(Under)/Over Spend	Carry Forward to 20/21
			£	£	£	£	£	£		£	£
Fleet Asset Management Strategy											
10062	Vehicle Replacement	Fleet Asset Mgmt Strategy	1,767,414	1,767,414	578,050	1,767,414	0				
		Total Fleet Asset Management Strategy	1,767,414	1,767,414	578,050	1,767,414	0	0		0	0
		Total Fleet Asset Management Strategy	1,767,414	1,767,414	578,050	1,767,414	0	0		0	0
IT Asset Management Strategy											
10064	IT Infrastructure	IT Asset Mgmt Strategy	144,000	144,000	10,620	144,000	0				
10190	Social Services Adaptations	IT Asset Mgmt Strategy	75,000	75,000	0	75,000	0				
10066	Social Services Integrated System	IT Asset Mgmt Strategy	193,405	193,405	0	193,405	0		Joint Project Board established with Stirling Council. Procurement options being explored & revised business case to be prepared		
10067	Digital Transformation	IT Asset Mgmt Strategy	25,703	25,703	-3,700	25,703	0				
10187	Digital Infrastructure	IT Asset Mgmt Strategy	400,000	400,000	0	400,000	0		Scoping due to commence Sept 2019, works Q4		
		Total IT Asset Management Strategy	838,108	838,108	6,920	838,108	0	0		0	0
		Total IT Asset Management Strategy	838,108	838,108	6,920	838,108	0	0		0	0
Land Asset Management Strategy											
10061	Wheeled Bins Replacement	Land Asset Mgmt Strategy	48,000	48,000	-1,247	48,000	0				
		Total Land Asset Management Strategy	48,000	48,000	-1,247	48,000	0	0		0	0
		Total Land Asset Management Strategy	48,000	48,000	-1,247	48,000	0	0		0	0
Property Asset Management Strategy											
10045	Statutory Compliance DDA Schools	Property Asset Mgmt Strategy	16,000	11,470	0	11,470	(4,530)		E4.5k wired to Coalsnaughton PS Project 10118		
10046	Compliance - Asbestos Removal (Schools)	Property Asset Mgmt Strategy	20,000	20,000	0	20,000	0				
		Total Property Asset Management Strategy	36,000	31,470	0	31,470	(4,530)	0		0	0
		Total Property Asset Management Strategy	36,000	31,470	0	31,470	(4,530)	0		0	0
Roads Asset Management Strategy											
All Clackmannanshire Areas											
10049	Flood Prevention	Road Asset Mgmt Strategy	111,166	111,166	7,123	111,166	0				
10051	Carriageways	Road Asset Mgmt Strategy	2,102,000	2,102,000	75,607	2,102,000	0				
10054	Bridge Improvements	Road Asset Mgmt Strategy	99,886	99,886	279	99,886	0				
10055	Cycle Walking & Safer Streets	Road Asset Mgmt Strategy	100,000	100,000	17,830	100,000	0				
10056	Lighting Replacement	Road Asset Mgmt Strategy	339,127	339,127	30,190	339,127	0				
10172	Parking Management Scheme	Road Asset Mgmt Strategy	271,270	271,270	8,560	271,270	0				
10176	Electric Vehicle Charging Points	Road Asset Mgmt Strategy	200,000	200,000	0	200,000	0				
		Total Road Asset Management Strategy	3,223,449	3,223,449	139,589	3,223,449	0	0		0	0
		Total Roads Asset Management Strategy	3,223,449	3,223,449	139,589	3,223,449	0	0		0	0
		Total Capital Programme	22,923,593	22,923,593	2,193,477	22,851,751	(71,842)	(71,842)		(342)	(71,500)
Income											
1476	Government Grant		(6,208,000)	(6,208,000)		(6,208,000)	0		per circular 2 - 2019		
1476	Specific Government Grant - CWSS		(84,000)	(84,000)		(84,000)	0		Funding for Project 10055		
1476	Clackmannan Regeneration		(606,318)	(606,318)		(606,318)	0		Funding for Project 10149 cwfd in line with spend		
1476	Dollar Development (81012)		(20,000)	(20,000)		(20,000)	0		funding for project 10039		
	Early Learning & Childcare Expansion Grant		(2,775,841)	(2,775,841)		(2,775,841)	0		funding for various projects		
	Charge Place Scotland		(200,000)	(200,000)		(200,000)	0		funding for project 10176		
	Town Centre Regeneration funding		(450,000)	(450,000)		(450,000)	0				
	Bowmar Regeneration Funding		(350,000)	(350,000)		(350,000)	0		Grant applied for not yet awarded		
		Total Capital Programme Income	(10,694,159)	(10,694,159)	0	(10,694,159)	0	0		0	0
		Net Capital Programme	12,229,434	12,229,434	2,193,477	12,157,592	(71,842)	(71,842)		(342)	(71,500)

Report to Audit Committee

Date of Meeting: 26 September 2019

Subject: Regulation of Investigatory Powers (Scotland) Act 2000

Report by: Strategic Director, Partnership & Performance

1.0 Purpose

- 1.1. This report updates the Committee on the outcome of a recent inspection of the Council's use of The Regulation of investigatory Powers (Scotland) Act 2000 (RIPSA) by a representative of the Investigatory Powers Commissioner's Office (IPCO), the recommendations made and the actions required following on from that.

2.0 Recommendations

- 2.1. The Committee is asked to:-

(1) note the outcome of the IPCO inspection, appendix A; and

(2) note there were no authorisations granted under RIPSA in 2018, and that two authorisations were granted in 2017.

3.0 Considerations

- 3.1. In limited circumstances, it may be necessary for Clackmannanshire Council employees, in the course of their duties, to make observations of a person in a covert manner (ie without that person's knowledge). Actions of this sort are potentially intrusive and may give rise to legal challenge. RIPSA was introduced to make sure that such surveillance was properly regulated and to ensure compliance with Human Rights legislation. There are statutory codes of practice which sit alongside the Act.
- 3.2. The Council has a RIPSA Policy in place, along with staff guidance and standard forms which require completion and authorisation by a member of the Strategic Leadership Group. It is worth noting that the Council does not use these powers on a routine basis: no authorisations were granted under RIPSA in 2018, with two granted in 2017
- 3.3. The Council is subject to an inspection on its use of RIPSA powers by an inspector from the Investigatory Powers Commissioner's Office (IPCO) every

three years. An inspection visit took place on 4 June 2019 with the ensuing report received on 25 July. The areas for improvement in broad terms cover a review of officers that can authorise surveillance, providing training to Authorising Officers (AOs), and ensuring that AOs sufficiently document justifications for use of surveillance.

4.0 Sustainability Implications

4.1. None

5.0 Resource Implications

5.1. *Financial Details*

5.2. 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

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

5.4. *Staffing*

6.0 Exempt Reports

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

7.0 Declarations

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

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

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

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

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

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

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

8.0 Equalities Impact

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

9.0 Legality

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

10.0 Appendices

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

Appendix A – Outcome of the IPCO Inspection Report

11.0 Background Papers

11.1 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
Annette McEnaney	Senior Governance Officer	2112

Approved by

NAME	DESIGNATION	SIGNATURE
Lindsay Thompson	Senior Manager, Legal & Governance	
Stuart Crickmar	Strategic Director, Partnership & Performance	

OUTCOME OF THE IPCO INSPECTION REPORT

The key observation arising from IPCO Report was in relation to the Council’s RIPSA policy which was found to be of a good standard. The inspector acknowledged that Clackmannanshire Council takes the issue of compliance with RIP(S)A very seriously and is determined to maintain a robust management regime. Three areas were identified for improvement as set out in the table below, along with the action that has or will be taken.

Recommendation	Action
<p>The council reviews the number of posts identified to act as Authorising Officers (AOs) and once identified ensure that relevant training is delivered.</p>	<p>Consideration will be given to the number of AOs balancing the Council’s use of powers with the potential availability of the Chief Executive and 3 Strategic Directors.</p> <p>We will explore training options for AOs with neighbouring councils.</p>
<p>The individual carrying out the functions of RIP(S)A Co-ordinator and Gatekeeper receives appropriate training to carry out the role effectively.</p>	<p>A suitable training course has been identified for the individual to attend.</p>
<p>AOs ensure authorisations are made in line with the requirements of the Codes of Practice, and that they sufficiently detail in their own words why it is necessary, proportionate and what activity or conduct they are specifically authorising.</p>	<p>This will be addressed by the training provided to AOs.</p> <p>The council’s staff guidance will also be amended to provide signposts to the relevant sections of the Codes of Practice.</p>

Conclusion

Although the Council makes little use of RIPSA powers, it is important that we keep the RIPSA policy and associated documentation under review and ensure adequate training is in place.

Report to: Audit Committee

Date of Meeting 26 September 2019

Subject: Exceptions from the Application of Contract Standing Orders

Report by Strategic Director (Partnership & Performance)

1.0 Purpose

- 1.1 It is a requirement of Contract Standing Orders that exceptions should be reported to the next available Audit Committee. The purpose of this paper therefore is to provide detail on Exceptions to Contract Standing Orders submitted in the previous quarter.

2.0 Recommendations

- 2.1 The Committee is asked to note the report, commenting and challenging as appropriate

3.0 Considerations

- 3.1 Contract Standing Orders (CSO's) apply to all contracts entered into by Council officers. In some circumstances however, exceptions may be granted.
- 3.2 The appropriate senior manager must record their reasons in writing in the form of an exception report for a decision, which must be submitted to the Strategic Director, Partnership and Performance, for consideration.

The Strategic Director is required to consult with the Chief Finance Officer (S95) and Procurement Manager before taking any action that binds the Council. It is a requirement that any such exception shall be reported retrospectively in full to the next Audit Committee, including the reasons that fully justify the exception. A summary of CSO exemptions will also be provided as part of the Annual Procurement report to the Audit Committee.

- 3.3 Seven exceptions have been considered in this period:
- 3.3.1 to permit the appointment of Ceannas to Supply Leadership Development over a 12 month period to the value of £ £19,500. Ref 2/6/1705

Granted

The need to provide Leadership development is derived from priority actions defined with the Council's Best Value report and the significant organisational redesign activity which is currently in hand. There has been consequentially a

significant change in the senior leadership capacity and personnel within the Council, requiring investment to ensure the coherence and capacity of the new senior team to drive the necessary transformational change to secure both service and financial sustainability as well as to sustain operational stability.

Initial work was undertaken with a recommended organisation (Ceannas) at a discounted rate. The organisation uses a range of bespoke (Ceannas) tools to assess individual and team based skills and capacity. The Company works with a range of international businesses and on a selective recommendation basis, some public sector organisations. The nature and scope of work and development tools provided by Ceannas are not available in house, or in the same format, from alternate suppliers

Conditions of Grant

A purchase order should be raised and a direct award notice published in Public Contracts Scotland should be undertaken

- 3.3.2 to permit the appointment of Wasp Leisure Limited to continue to supply Clackmannanshire Council with the management, operation and maintenance of the Alloa Leisure Bowl over the 18-month period from 1st October 2019 to 31st March 2021 to the value of £492,137 Ref: 2/6/1706

Granted

At its meeting on 6 March 2019 Clackmannanshire Council agreed that a short term solution is developed to allow the Alloa Leisure Bowl maintenance contract to extend beyond October 2019 and noted that the People Committee approved the Sport and Active Living Framework 2018/28 in January 2019 and that this framework included commitments to undertake a strategic review of leisure facilities in Clackmannanshire.

The Council also agreed a saving of a £60K for 2019/2020 by putting in place a revised contract with Wasp Leisure Limited to continue providing services in relation to Alloa Leisure Bowl. The amended contract is proposed to commence as early as possible.

Conditions of Grant

A purchase order should be raised and a updated EU notice will be required to extend the contract published in Public Contracts Scotland and the EU Journal

- 3.3.3 to permit the appointment of existing Providers to supply care and support services for an ongoing period on the basis that a contracting authority may award a contract for a health or social care service without seeking offers in relation to the proposed contract ref: 2/6/1730 either because-
- the contract value is greater than, or equal to €750,000 (£651,278) all of the 'light-touch' provisions described in regulations 74-76 of The Public Contracts (Scotland) Regulations 2015 apply.
 - Or the contract value is less than €750,000 (£651,278) described in section 12 of the Procurement Reform (Scotland) Act 2014

Granted

The care and support landscape is complex and the needs of those receiving services has to be carefully considered. Account of the procurement rules, local and national policy and legislation as well as the benefits and risks to those people who require services requires special consideration.

- Legal approach if the contract value is between £50,000 and €750,000 (£651,278)

Procurement Reform (Scotland) Act 2014 - for contracts of this value, a public body may choose to award a care or support service contract, or framework agreement, without seeking offers in relation to the proposed contract. This is consistent with the provisions of section 12 of the Act.

- Legal approach if the contract value is greater than €750,000 (£651,278)

Procurement Reform (Scotland) Act 2014 - as from 18 April 2016 a key change to the public procurement rules was that the former distinction between Part A and Part B service contracts was abolished and a new 'light-touch' regime was introduced for certain services, which includes health and social care services.

This change was recognition of the quality or availability of these services having a significant impact on the quality of life and health of people who might use these services, as well as their unpaid carers. Also, services are becoming increasingly personalised to better meet people's needs which, in turn, has implications for how support is planned and purchased.

- The Public Contracts (Scotland) Regulations 2015 – in accordance with regulation 76(9) of The Public Contracts (Scotland) Regulations 2015, allows a contracting authority to take account into account:-
 - the need to ensure quality, continuity, accessibility, affordability, availability and comprehensiveness of the services;
 - the specific needs of different categories of users, including disadvantaged and vulnerable groups;
 - the involvement and empowerment of users;
 - innovation; and
 - any other relevant consideration.

Conditions of Grant

A procurement form 2 is required detailing the direct award and signed off by the relevant parties

Approved purchase orders should be issued

A direct award notice published in Public Contracts Scotland

- 3.3.4 to permit the appointment of Order of Malta – Dial a Journey to supply door to door transport over a three year period to the value of £50,000 per annum subject to an annual review ref: 2/6/1734

Granted

Based on previous experiences and other partner council's experience there does not appear to be any other providers of this unique service

Conditions of Grant

A procurement form 2 is required detailing the direct award and signed off by the relevant parties

Approved purchase order should be issued

A direct award notice published in Public Contracts Scotland

- 3.3.5 to permit the appointment of Living Streets to supply the Walk Once a Week (WOW) and Little Feet project over a three year period to the value of £35,000 per annum subject to satisfactory funding Ref: 2/6/1735

Granted

The Walk Once a Week (WOW) and Little Feet projects are branded campaigns by Living Streets and therefore there are no other agencies offering this service.

Conditions of Grant

A procurement form 2 is required detailing the direct award and signed off by the relevant parties

Approved purchase order should be issued

A direct award notice published in Public Contracts Scotland

- 3.3.6 to permit the appointment of Braveheart to deliver a local weekly health walking project over a three year period to the value of £10,000 per annum subject to satisfactory funding Ref: 2/6/1736

Granted

There are no other agencies offering this service.

Conditions of Grant

A procurement form 2 is required detailing the direct award and signed off by the relevant parties

Approved purchase order should be issued

A direct award notice published in Public Contracts Scotland

- 3.3.7 to permit the appointment of Clackmannan Development Trust to deliver a programme of escorted walks and cycles to introduce school children and the wider community to active travel opportunities in and around Clackmannan over a three year period to the value of £6,000 per annum subject to satisfactory funding Ref: 2/6/1737

Granted

There are no other agencies offering this service.

Conditions of Grant

A procurement form 2 is required detailing the direct award and signed off by the relevant parties

Approved purchase order should be issued
A direct award notice published in Public Contracts Scotland

4.0 Sustainability Implications

4.1 There are no direct sustainability implications arising from the recommendations in this report.

5.0 Resource Implications

5.1 Financial Details - there are no direct implications for the Council's budget arising from this report

5.2 Staffing - there are no direct implications for the Council's establishment arising from this report

6.0 Exempt Reports

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

7.0 Declarations

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

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

Clackmannanshire will be attractive to businesses & people and ensure fair opportunities for all
Our families; children and young people will have the best possible start in life
Women and girls will be confident and aspirational, and achieve their full potential
Our communities will be resilient and empowered so that they can thrive & flourish

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

Contract Standing Orders

Financial Regulations

8.0 Equalities Impact

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

N/A

9.0 Legality

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

10.0 Appendices

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

None

11.0 Background Papers

11.1 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)

No (please list the documents below)

Author(s)

NAME	DESIGNATION	TEL NO / EXTENSION
Derek Barr	Procurement Manager	2017

Approved by

NAME	DESIGNATION	SIGNATURE
Stuart Crickmar	Strategic Director Partnership & Performance	

Report to Audit Committee

Date of Meeting: 26th September 2019

Subject: Procurement Annual Report

Report by: Strategic Director Partnership & Performance

1.0 Purpose

- 1.1. The Procurement Reform (Scotland) Act 2014 Section 18 states that the Council must prepare an annual procurement report on its regulated procurement activities as soon as reasonably practicable after the end of the financial year.
- 1.2. This report also updates the committee on key procurement activity and statistical performance during the Financial Year 2017-18 and provides an overview of the resources that are available to deliver effective procurement.

2.0 Recommendations

- 2.1. It is recommended that Committee notes the report, commenting and challenging as appropriate.

3.0 Considerations

- 3.1. The report, attached at Appendix 1, is the fifth report presented to the Committee to comply with the statutory requirement in the 2014 Act and to provide Committee with greater visibility of all the Council's procurement activity.
- 3.2. The report gives a snap shot on how procurement is organised within Clackmannanshire Council and resources are being utilised to deliver effective procurement.
- 3.3. The financial analysis has been carried out using the Spikes Cavell tool (observatory) with financial data supplied from the Council's finance system for the 2018-19 financial year. The observatory is a unique collaborative project designed to enable public sector organisations across Scotland to gather comprehensive supplier, spend and performance information.
- 3.4. In addition the report provides:
 - a summary of the regulated procurements that have been completed during the year covered by the report,

- a review of whether those procurements complied with the authority's procurement strategy,
- the extent that any regulated procurements did not comply, a statement of how the authority intends to ensure that future regulated procurements do comply,
- a summary of any community benefit requirements imposed as part of a regulated procurement that were fulfilled during the year covered by the report,
- a summary of any steps taken to facilitate the involvement of supported businesses in regulated procurements during the year covered by the report,
- a summary of the regulated procurements the authority expects to commence in the next two financial years,
- Exception reports
- Procurement Savings
- Spike Cavell Charts detailing key statistics

3.5 Key issues identified in the report are:

- The Council is continuing to implement and enhance the functionality of the finance system which is helping to automate and streamline the entire procurement lifecycle and generate efficiencies; from a request for a quote and creation of a procurement contract, through to requisition, order transmission and payment. to enhance the procurement and finance governance arrangements.
- Local suppliers are important stakeholders in the community and setting up and encouraging two-way communication with them helps to fulfil the Council's strategic priorities. Whilst the share of spend in the local area remains relatively low, the trend is favourable (from 14% to 16%) and broadly in line with agreed targets.
- In this reporting period, 107 local suppliers were used by the Council. When the definition of local supply is extended to Forth Valley, the picture is more positive, with 41.8% remaining in the local economy. It is recognised that there is a fairly limited local supplier base but work continues with local suppliers to provide ever more opportunities. Approximately 64% of expenditure is in Scotland.
- Social care, facilities management and construction continue to be the major areas of procurement expenditure.
- A planned upgrade to the Council's financial management information system should provide greater opportunities for procurement efficiencies and improved governance.

4.0 Sustainability Implications

- 4.1. The report refers to maximising the local benefit of procurement by engaging with local businesses to increase awareness of opportunities to provide the council with services or supplies.
- 4.2. Figures suggest that we have increased the annual share of spend with local suppliers from 14.01 to 15.56 % an increase of 1.51% in the last financial year. Greater detail of this is shown per business sector in table 7 of the report. Our Spend in the Forth Valley area was £26,014,069, which equates to 41.18% of our overall trade creditor expenditure
- 4.3. We will continue to provide support to local businesses and the third sector to ensure they are able to respond to opportunities to provide the council with services or supplies.

5.0 Resource Implications

5.1. *Financial Details*

- 5.2. 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
- 5.3. Finance have been consulted and have agreed the financial implications as set out in the report. Yes

5.4. *Staffing*

6.0 Exempt Reports

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

7.0 Declarations

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

- (1) **Our Priorities** (Please double click on the check box
Clackmannanshire will be attractive to businesses & people and ensure fair opportunities for all
Our families; children and young people will have the best possible start in life
Women and girls will be confident and aspirational, and achieve their full potential
Our communities will be resilient and empowered so that they can thrive and flourish
- (2) **Council Policies** (Please detail)

8.0 Equalities Impact

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

9.0 Legality

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

10.0 Appendices

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

Appendix 1: Procurement Annual Report

11.0 Background Papers


11.1 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
Derek Barr	Procurement Manager	01259 452017

Approved by

NAME	DESIGNATION	SIGNATURE
Stuart Crickmar	Strategic Director Partnership & Performance	



**Clackmannanshire
Council**

www.clacks.gov.uk

Comhairle Siorrachd
Chlach Mhanann

Annual Procurement Report

Financial Year 2018 - 2019

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1. Purpose

This report provides an update on procurement activity within Clackmannanshire Council and provides an overview of the resources that are available to deliver effective procurement and the actions taken to ensure that procurement conducted is effective and efficient as possible.

The Procurement Reform (Scotland) Act 2014 Section 18 States that the Council must prepare an annual procurement report on its regulated procurement activities as soon as reasonably practicable after the end of the financial year.

The report must include —

- a summary of the regulated procurements that have been completed during the year covered by the report, Page 21
- a review of whether those procurements complied with the authority's procurement strategy, page 21
- to the extent that any regulated procurements did not comply, a statement of how the authority intends to ensure that future regulated procurements do comply, page 21
- a summary of any community benefit requirements imposed as part of a regulated procurement that were fulfilled during the year covered by the report, page 23
- a summary of any steps taken to facilitate the involvement of supported businesses in regulated procurements during the year covered by the report, page 24
- a summary of the regulated procurements the authority expects to commence in the next two financial years, page 25

2. Introduction

Since 2006, Scottish Government and Scotland Excel initiatives have led to significant changes in Councils' procurement practices. In March 2006, the Scottish Government published the Review of Public Procurement in Scotland (The McClelland Report). The report concluded that public sector structures, people and technology were not in place to improve how the public sector buys goods and services and that the public sector needed to improve quickly.

Procurement today plays a key part in delivering Scotland's economic strategy, focused on sustainable economic growth and delivering better outcomes for Scotland. The truly collaborative partnership approach between public sector, business and the third sector has resulted in a transformed public sector landscape, with procurement today a lever for economic change.

The Scottish Model of Procurement realises the key components of the Scottish Government's drive towards a more dynamic, sustainable and inclusive economy, where high quality public services play a vital role in making Scotland stronger and fairer, and increasing economic growth.

Scottish Procurement



Scottish Model of Procurement



The impact and benefits of the changes in legislation will support improved economic, social and environmental wellbeing, reduce inequality, promote innovation, and increase access to opportunities for small businesses, the voluntary sector and disadvantaged individuals across the country.

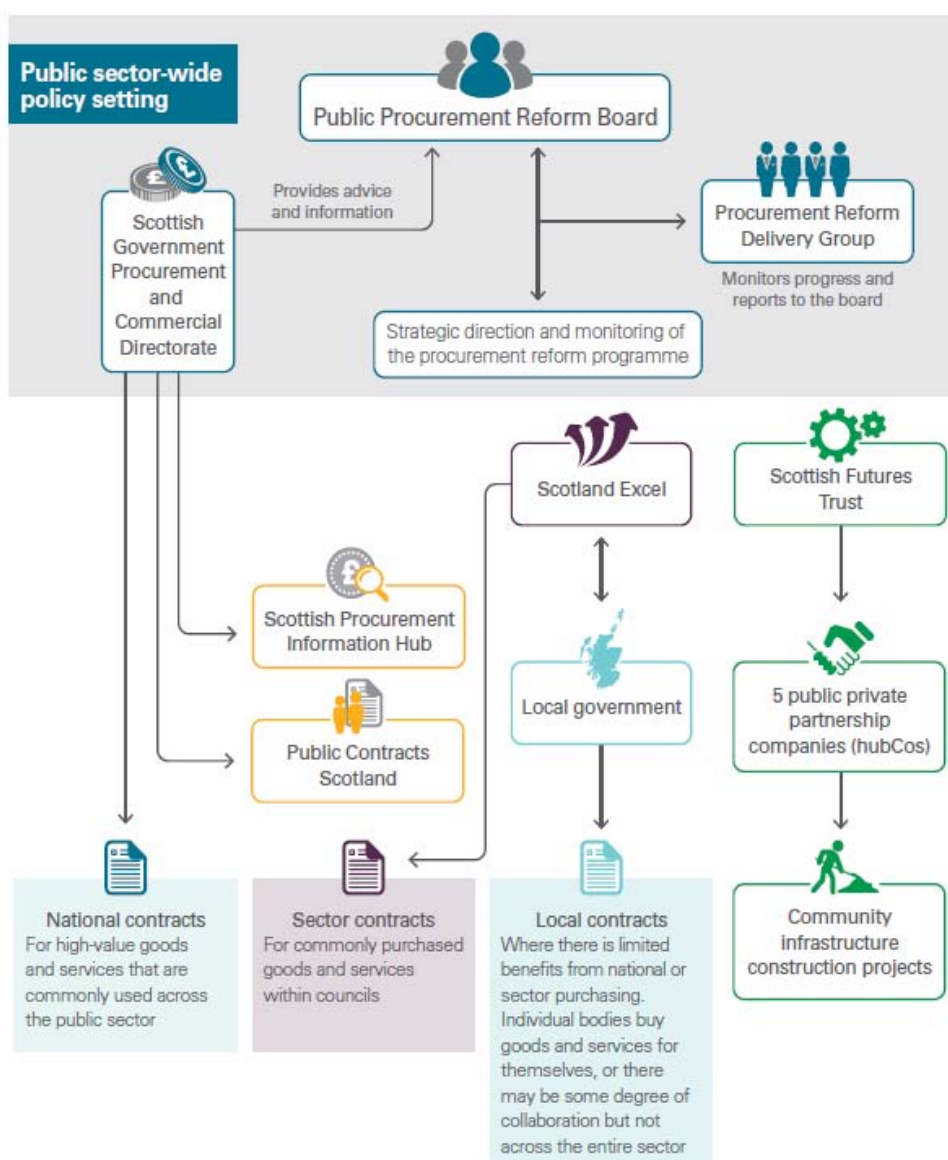
The changes will maximise the impact of annual procurement spend and ensure that

public procurement in Scotland delivers environmentally sustainable, socially responsible and innovative goods, services and works.

In addition to councils and groupings of councils, other organisations are involved in supporting improved procurement in councils. The main ones are the Scottish Government, Scotland Excel and the Scottish Futures Trust. Councils have access to framework contracts set up by Crown Commercial who lead on procurement policy on behalf of the UK Government

Councils also have access to frameworks and framework contracts set up by councils and groups of councils in Scotland and the rest of the UK. The Scottish public sector relationships are illustrated in Figure 1.

Figure1.



Source: Audit Scotland

3. Clackmannanshire procurement position background & key statistics

The financial analysis and procurement category of spend has been carried out using The Scottish Procurement Information Hub (The Hub) supported by Spikes Cavell with financial data supplied from the Council's finance system One Council commonly known as TechnologyOne for 2018/19. The Hub is a unique collaborative project designed to enable Scottish public sector organisations to gather comprehensive supplier, spend and performance information and to use that data to share best practice, improve joint working and increase efficiency.

Tables 1 and 2 summarise the key statistics for the 2018/19 on the Council spend on goods, services and works with trade creditors.

Table 1: Key Statistics

2018/19 Published Data Overview

£67,735,968			£63,629,995	
Total Spend			Core Trade Spend	
2323	2021	302	677	107
Input Suppliers	De-duplicated Total Suppliers	Duplicate Suppliers	SME Suppliers	Local Suppliers
35033	£33,516	0.96%	53%	15.56%
Transactions	Avg. spend per supplier	Purchase Card Spend	SME Spend	Local Spend

Key:

Total Spend – The total amount of spend for the financial year 2018 /19

Input Suppliers – The number of suppliers, before de-duplication

De-duplicated Total Suppliers - The number of unique suppliers.

Duplicate Suppliers - The number of suppliers which are duplicates of another supplier.

PCard Spend - Percentage of transactions by value of spend that are identified as Purchase Card transactions in the extract.

Transactions - The total number of transactions.

Avg. spend per supplier - The average spend per unique supplier.

Core Trade Spend – Core Trade is a sub set of our supply base that includes all trade suppliers and social care providers with whom we have spend £1,000 or more in the financial year.

SME Suppliers – Small & Medium sized business where the supplier has less than 249 employees or where the annual revenue is less than £22.8m

SME Spend – Spend with SME as a percentage of Core Trade Spend

Local Suppliers – Spend with suppliers within Clackmannanshire based on Post Codes. Please note postcodes are generated from our finance system and it is the postcode that we pay our invoices that is used for this statistic. This does not mean that we are not spending with a national company with a local branch.

Local Spend – Spend with local suppliers as a percentage of Core Trade Spend

Table 2: Variances previous annual reports

	15/16	16/17	17/18	18/19	Variance
Number of Suppliers - Trade Creditors	2130	2070	2054	2021	-60
Total Value of Procurement Spend	£57,744,58	£ 56,258,385	£56,631,333	£63,629,995	£ 6,998,662
Number of Invoices	41,420	32,063	30,127	34,617	4,490
% Spend with SMEs	62.22%	64%	60%	53%	-7%
% Spend Locally	21%	15%	14%	16%	2%

Procurement expenditure had been decreasing over the period from 2015/17 but stabilised in 2017/18 showing only a small increase of £372k against the previous year. This year due to increased management of the trade creditor database there has been a significant increase of just under £7million

The number of Invoices dropped by 1298 in the 2015/16 report and reduced by a further 9357 in 2016/17. In 2017/18 a further reduction of 1,936 was achieved. Similarly, to above management of the trade creditors database we are now showing an increase in the amounts of invoices received by 4,490 but still significantly lower than 2015/16 figure

The Council Paid **89.9%** of invoices within 30 days of receipt of a valid invoice to the creditors team in 2018/19

% spend with SME's had decreased by 7% Since 2017/18. **Table 6**

% Spend locally has increased from the previous year by 2%. This is shown in more detail in **Table 7**

Table 3: Procurement activity in Public Contracts Scotland Portal in the period

	2016/17	2017/18	2017/18
Contract Notices Published	25	13	18
Contract Award Notices	53	37	42
Number of Quick Quotes Published	32	34	23

A summary of Clackmannanshire's overall expenditure in percentage terms is shown in Table 4:

Overall Spend in %	2015/16	2016/17	2017/18	2018/19
Social Community care	32.78%	31.34%	31.75%	30.44
FM Services	15.15%	15.87%	16.39%	14.19
Construction	13.83%	16.37%	14.37%	11.33
Consultancy				16.32

Consultancy on further analysis is spend through HUBCO East Scotland and is construction related expenditure

Table 4: Overall Expenditure

Proclass 10.1 Level 1	Total Spend	Total Transactions	Total Suppliers	% Of Spend	% Of Invoices	% Of Suppliers
Social Community Care	£ 19,366,733.65	3343	111	30.44	10.49	12.04
Consultancy	£ 10,384,055.32	239	18	16.32	0.75	1.95
Facilities & Management Services	£ 9,030,218.44	2041	62	14.19	6.41	6.72
Construction	£ 7,210,414.23	2267	82	11.33	7.11	8.89
Construction Materials	£ 2,422,621.24	7697	78	3.81	24.16	8.46
Utilities	£ 2,009,323.81	419	13	3.16	1.31	1.41
Information Communication Technology	£ 1,927,834.80	884	84	3.03	2.77	9.11
Vehicle Management	£ 1,744,728.36	1020	51	2.74	3.20	5.53
Public Transport	£ 1,625,638.00	852	34	2.55	2.67	3.69
Environmental Services	£ 1,535,829.02	364	34	2.41	1.14	3.69
Human Resources	£ 1,283,500.28	1931	49	2.02	6.06	5.31
Financial Services	£ 1,145,523.96	966	24	1.80	3.03	2.60
Catering	£ 886,824.47	3250	31	1.39	10.20	3.36
Education	£ 746,243.07	1060	54	1.17	3.33	5.86
Cleaning & Janitorial	£ 471,691.94	1585	13	0.74	4.97	1.41
Furniture & Soft Furnishings	£ 346,231.04	558	19	0.54	1.75	2.06
Healthcare	£ 294,298.34	666	35	0.46	2.09	3.80
No Summary Category	£ 207,971.97	431	17	0.33	1.35	1.84
Horticultural	£ 168,264.85	255	19	0.26	0.80	2.06
Arts & Leisure Services	£ 121,384.31	105	16	0.19	0.33	1.74
Mail Services	£ 105,812.15	109	4	0.17	0.34	0.43
Sports & Playground Equipment & Maintenance	£ 103,191.26	100	18	0.16	0.31	1.95
Clothing	£ 94,463.63	617	9	0.15	1.94	0.98
Street & Traffic Management	£ 89,812.91	84	5	0.14	0.26	0.54
Highway Equipment & Materials	£ 86,731.52	86	9	0.14	0.27	0.98
Stationery	£ 70,852.62	616	4	0.11	1.93	0.43
Legal Services	£ 63,236.14	133	15	0.10	0.42	1.63
Health & Safety	£ 60,560.11	121	7	0.10	0.38	0.76
Domestic Goods	£ 13,210.00	56	5	0.02	0.18	0.54
Housing Management	£ 10,415.00	10	2	0.02	0.03	0.22

Appendix 5 provides more detail of the categories of spend and detail of the expenditure with individual suppliers.

Table 5 provides the range of invoice values. Similarly to last year, a large number of invoices are being processed for relatively low values that create an administrative cost to the council. However, analysis of the figures show an overall drop in invoices processed over three years of 6,803.

Table 5:

Invoice distribution by range of invoice values 2018/19

Invoice Range	Volume	% of Invoices	Value	% of Spend
More than £250,000	31	0.09	19,766,450.25	29.28
£50,001 to £250,000	124	0.38	10,931,407.81	16.19
£10,001 to £50,000	895	2.72	18,206,686.70	26.97
£1,001 to £10,000	5013	15.24	15,759,839.08	23.35
£501 to £1,000	3214	9.77	2,259,064.46	3.35
£101 to £500	10065	30.61	2,466,188.36	3.65
£51 to £100	4202	12.78	307,557.20	0.46
Less than £51	8525	25.92	193,688.99	0.29
Credits	816	2.48	2,390,689.01	-3.54

Invoice distribution by range of invoice values 2017/18

Invoice Range	Volume	% of Invoices	Value	% of Spend
More than £250,000	22	.07	13,262,775.96	22.13
£50,001 to £250,000	121	.40	11,264,753.47	18.80
£10,001 to £50,000	916	3.04	18,189,665.43	30.36
£1,001 to £10,000	4,786	15.89	15,074,343.02	25.16
£501 to £1,000	2,865	9.51	2,098,823.53	3.50
£101 to £500	8,840	29.34	2,103,863.34	3.51
£51 to £100	3,590	11.92	263,080.39	.44
Less than £51	8,069	26.78	179,433.24	.30
Credits	918	3.05	-2,516,670.52	-4.20

Invoice distribution by range of invoice values 2016/17

Invoice Range	Volume	% of Invoices	Value	% of Spend
More than £250,000	22	.07	10,277,739.97	16.90
£50,001 to £250,000	143	.48	13,959,675.35	22.96
£10,001 to £50,000	927	3.11	19,504,201.09	32.08
£1,001 to £10,000	4,442	14.88	12,863,404.25	21.15
£501 to £1,000	2,936	9.84	2,182,125.85	3.59
£101 to £500	8,664	29.03	2,031,942.16	3.34
£51 to £100	3,756	12.58	277,646.73	.46
Less than £51	8,087	27.09	181,903.55	.30
Credits	870	2.91	-472,921.87	-.78

Overall, spend is relatively evenly distributed amongst small and medium sized enterprises and performance compares favourably with other Local Authorities.

Table 6 shows percentage spend with SME's compared to last year with a decrease of 7.22% and the value of spend has decreased by £397,697. Small company spend has increased by £1,603,423

Table 6: Percentage of spend by supplier size.

Supplier Size (Composite)	% Of Spend	% Of Invoices	% Of Suppliers
Small Company	41.59	29.85	45.00
Medium Company	26.36	30.49	31.79
Large Company	32.05	39.66	23.21
SME Total 18/19	52.91	60.34	76.79
SME Total 17/18	60.13	59.37	77.00
Difference	-7.22	0.97	-0.21

Supplier Size (Composite)	18/19 Sum of Aggregate Spend	17/18 Sum of Aggregate Spend	Difference
Small Company	£17,438,740	£16,223,014	£1,215,726
Medium Company	£16,229,588	£17,833,011	-£1,603,423
Large Company	£29,961,667	£22,597,351	£7,364,316
Total SME Spend	£33,668,328	£34,066,025	-£397,697
Total Spend	£63,629,995	£56,663,376	£6,966,619

% of Spend locally has increased by **1.55%** in this financial year.

Table 7: Percentage of spend by Locality.

Proximity	% Of Spend	% Of Invoices	% Of Suppliers
Elsewhere	84.44	80.58	87.63
Local 18/19	15.56	19.42	12.37
Local 17/18	14.01	14.01	12.21
Difference	1.55	5.41	0.16

4. Annual procurement savings achieved

Appendix 6 illustrates Clackmannanshire's participation in national contracts under the Category A, Scottish Government procurement savings, Category B, Scotland Excel procurement savings and Category C, Clackmannanshire savings

Scottish Government procurement (Cat A) savings

The Scottish Government provide a contract by contract cash saving description using various methods depending on the contract type. A full breakdown of Scottish Procurement Savings nationally is at Appendix 6.

Scotland Excel - Local authority sector contracts (Cat B) savings

Scotland Excel estimate potential savings for each new collaborative contract. It bases its calculations on the total spend of participating councils in the previous year(s) and current market data. It works closely with the council to develop its savings estimates and the council agree these estimates during the contract development process.

Scotland Excel calculates savings using the percentage saving that the council might achieve if it opted for the best value supplier in a framework agreement. When the contract becomes operational, Scotland Excel collects spend information from suppliers and applies the expected percentage saving to the actual spending on the contract.

Scotland Excel reports savings to councils through quarterly business review reports and to its governance committees. Its method of calculating savings may not always reflect the savings achieved by councils for the following reasons:

- The cheapest option in the framework may not be available to the council.
- The council may not choose the cheapest supplier from those in the framework, for example they may not choose the cheapest tyres in a framework contract if higher cost but better quality tyres have a lower whole-life cost to the council.
- A council may join a contract after Scotland Excel has awarded it and the saving may be higher or lower depending on the price in the council's predecessor contract.

A full breakdown of Scottish Excel Savings is at Appendix 6.

Clackmannanshire procurement (Cat C) savings

The business case for Corporate Procurement clearly outlines the opportunities to maximise value for money by identifying service benefits and efficiencies through a consistent and corporate approach to procurement. To drive the progress of the business case the Procurement Matters Group was developed to bring together key professionals from the council with procurement responsibilities.

A breakdown of Clackmannanshire Council Savings is at Appendix 7

5. Procurement & Commercial Improvement Programme (PCIP)

The Scottish Government introduced The Procurement & Commercial Improvement Programme (PCIP) which was launched in 2015, and replaced the Procurement Capability Assessment

The PCIP assessment focuses on the policies and procedures driving procurement performance and importantly, the results they deliver.

On the 30th March 2017 Scotland Excel carried out a PCIP as part of the first round of such assessment of local authorities.

The overall score in the assessment at that time was **46%**. This placed Clackmannanshire Council in the F6 banding with regards to procurement performance

according to the Scottish Government bandings, as depicted in the table below:
 The Council undertook the second round of the Procurement and Commercial Improvement Programme (PCIP) which took place on 14th March 2019.

The assessors were pleased to confirm our score was **48%** this year. This places Clackmannanshire Council in the banding (F6) with regards to procurement performance according to the Scottish Government bandings, depicted in the table below. This demonstrates an improvement from 46% in 2016/17.

They were encouraged that we were able to demonstrate some incremental improvements in the organisation's performance from the previous assessment

Full Assessment Performance Bandings

Current Performance Band	% Score
F1	>70%
F2	66<>69%
F3	61<>65%
F4	56<>60%
F5	51<>55%
F6	46<>50%
F7	41<>45%
F8	36<>40%
F9	31<>35%
F10	26<>30%
F11	20<>25%
F12/Non-Conformance	<19%

The PCIP identified a number of areas where Clackmannanshire Council is performing strongly, such as:

- Procurement Influence
- Procurement Strategy
- Risk Management

They also identified a number of areas where there is room for further improvement, such as:

- Learning and Skills: Resource and Skills
- Development and Tender
- Contract and Supplier Management

Appendix 9 provides the detailed assessment

6. Procurement strategy

The Procurement Reform (Scotland) Act 2014 Section 18 States that the Council must prepare a procurement strategy by 31 December 2016.

Following on from the interim procurement strategy approved by Council on 15th December 2016, approval was sought from the Partnership & Performance Committee to adopt the procurement strategy to cover the period from March 2019 to March 2022 to comply with the requirements of the Procurement Reform (Scotland) Act Which was later ratified at the next Clackmannanshire Council meeting

The Strategy sets out how the Council will:

- Make procurement more straightforward for suppliers and the Council alike
- Increase the professionalism and commercial skill of those carrying out procurements for the Council
- Provide opportunities to local and SME suppliers, including third sector organisations, to participate by increasing visibility of the Council's procurement plans and opportunities
- Maximise innovation, sustainability and collaboration in procurement activities
- Work with the Integrated Joint Board(IJB) in the provision of Adult Social Care Services

The Procurement strategy provides a vision for procurement, identifies procurement principles and a work plan to deliver the 6 key themes. Its development followed on from the adoption of the interim strategy, which committed to an engagement exercise being carried out with local stakeholders.

- **Strategic Theme 1: Straightforward:**
To make procurement as straightforward as possible for the Council and potential suppliers, in particular to improve access for local suppliers and SMEs and to eliminate anything that does not add value to the procurement
- **Strategic Theme 2: Professional:**
To continue to embed professional procurement and contract management skills and support the growth of commercial acumen within the Council.
- **Strategic Theme 3: Maximise local opportunities:**
To support and encourage an effective local supplier market including the voluntary sector and the promotion of local social value in contracts.
- **Strategic Theme 4: Strategic:**
To use sound procurement practices and innovative solutions to promote sustainability and value for money, making use of clear and detailed procurement/purchasing data, collaboration and partnership opportunities where appropriate.
- **Strategic Theme 5 Fair:**
To ensure that, where applicable, contractors comply with Living Wage and Blacklisting Policies and to ensure that account is taken of the possible impact

that the Council's approach to major projects might have on different groups of people.

- **Strategic Theme 6 Compliance:**

To ensure that all procurement activity across the Council is compliant with procurement regulations, Contract Standing Orders and Financial Regulations.

The strategy will be reviewed annually to ensure ongoing alignment with corporate Priorities

7. Local suppliers

Local suppliers are important stakeholders in the community and setting up and encouraging two-way communication with them helps to fulfil the Council's broader social objectives as follows:

- The use of Community Benefit (CB) clauses provides a method of including social and economic matters in public contracts for the supply of goods, services or works. CB clauses need not cost more and they require contractors working on public sector contracts to put something back into the community.
- The identification of new suppliers where there may be shortages or lack of competition
- Help local suppliers sell themselves to major companies as potential sub-contractors when large contracts are due to be let by the Council
- Expose the Council to new ideas, products and services from local suppliers and allow them to be routed to the appropriate officer

Whilst the share of spend in the local area is relatively low, It is also recognised that there is a fairly limited local supplier base with 107 local suppliers used, but work continues with local suppliers to provide opportunities to work with the Council.

The relatively small geographic areas covered by Clackmannanshire and small number of companies within the local area are likely to be key factors in the low share of spend.

Local spend by Clackmannanshire Council is dominated by Social Care & Services where spend is £6,993,237, followed by Construction £1,312,402 and Travel & Accommodation £1,116,674, Please Note: Travel & Accommodation the spend is only on Travel

Our Spend in the Forth Valley area was **£26,014,069**, which equates to **41.18%** of our overall trade creditor expenditure

Strong supply chain linkages with nearby local authority areas in Forth Valley and particularly Glasgow and Strathclyde are evident as part of a wider pattern of supplier use across Scotland and the rest of the UK.

Spend in Scotland was **£40,256,296** which equates to **63.73%** of our overall trade creditor expenditure

Table 8: Spend Summary by Business Sector Locally.

vCode Business Sector	Total Spend 18/19	Total Spend 17/18	Difference
Social Care & Services	£ 6,993,237	£ 5,947,285	£ 1,045,952
Construction	£ 1,312,402	£ 595,221	£ 717,181
Travel & Accommodation	£ 1,116,674	£ 882,435	£ 234,239
Arts, Sport & Leisure	£ 77,041	£ 68,615	£ 8,426
Facilities Management	£ 70,951	£ 97,794	-£ 26,843
Other Goods & Services	£ 46,173	£ 17,750	£ 28,423
Marketing & Media	£ 45,227	£ 25,525	£ 19,702
Transport	£ 41,145	£ 36,921	£ 4,224
Animals & Farming	£ 33,876	£ 32,139	£ 1,737
Human Resources	£ 33,384	£ 30,218	£ 3,166
Food, Beverage & Catering	£ 9,502	£ 15,245	-£ 5,743
Education	£ 8,500		£ 8,500
Clothing	£ 7,482	£ 8,719	-£ 1,237
Vehicles	£ 7,315		£ 7,315
Retail & Wholesale	£ 6,603	£ 12,084	-£ 5,481
Legal	£ 6,579	£ 7,134	-£ 554
Waste & Environmental Services	£ 6,094	£ 121,898	-£ 115,804
ICT	£ 3,208	£ 1,900	£ 1,308
Personal Care	£ 2,000	£ 6,000	-£ 4,000
Financial Services	£ 1,610	£ 1,470	£ 140
	£ 9,829,003	£ 7,908,354	£ 1,920,649

There have been a number of events to assist suppliers including the How to do Business with Clackmannanshire Council – 6th March 2019 which was an opportunity to meet with Clackmannanshire Council services to find out about future contract opportunities.

The National Meet the Buyer event in Murrayfield on 6th June 2018. Where officers fielded enquiries from over 2400 people who came along to this event



Clackmannanshire Council also engage with the supplier Development programme and actively provide in partnership a number of training events that have all met with positive feedback these include:

Finding and Understanding Framework Opportunities - 25th April 2018

Understanding Community Benefits and Sustainability - 21st June 2018

The Supplier's Role in Contract Relationship Management – 20th September 2018

Introduction to Tendering- 21st February 2019

Using Public Contract Scotland (PCS) for Childcare Practitioners this course was developed specifically for childcare provider contractors preparing to bid for Clackmannanshire Council's Childcare Provider tender opportunity to ensure that they were familiar and comfortable using the PCS and PCS-tender portals.

8. Contract standing orders

The Council's Procurement processes and procedures are documented in Contract Standing Orders (CSO's) and Financial Regulations. CSO's are made under Section 81 of the Local Government (Scotland) Act, 1973 and apply to the making of all contracts by or on behalf of Clackmannanshire Council. CSO's are subject to any overriding requirements of the European parliament on the coordination of procedures for public works contracts, public supply contracts and public service contracts and The Public Contracts (Scotland) Regulations 2015.

CSO's set out a framework of procedural rules, behaviours and standards applicable to procurement activity. Compliance ensures value for money, propriety and the proper spending of public money and ensures that the Council is fair and accountable in its dealings with contractors and suppliers.

CSO's are due for a full review in the 2019/20 financial year and a report will be submitted to Council for consideration and approval.

Exceptions to CSO's are documented and a full report on the exceptions noted in 2018/19 are at Appendix 8.

9. Purchasing system

In 2016 we saw the replacement of the Council's finance system which has been realising benefits of end to end processing by fully supporting the e-procurement (purchase to pay process) and is enhancing procurement and finance governance arrangements.

The benefits include; improved supplier payments, significant reduction in the purchase card transactions and enhanced procurement management information.

The Council is now using the new system to undertake the annual financial analysis and procurement category of spend.

There are plans in the financial year 2019/20 to upgrade the system to further improve the functionality and enhance the business processes and governance arrangements this will include:

- CiA Upgrade

This will allow the use of the system on any device such as iPad's or smartphones.

- Dragitin and ITP (Intelligent Transaction Processing)

This will ensure compliance with eInvoicing EU Directive to be in place by April 2020

- Contract Management

This will provide us with a totally integrated procurement contract solution by combining

the Contract Management, Purchasing, Catalogues and accounts payable modules with electronic workflow and web services.

10. Purchasing cards

Due to the previous manual invoice system, the Council found difficulties in meeting national performance indicators to pay suppliers within 30 days, which was one of the reasons for implementing a new finance system. The figures shown in table 9 show the reductions in Purchase card spend and transactions. Further benefits will be realised when the Purchase Card module is implemented within the finance system.

Since 2003, a partnership with Barclaycard through the Government Procurement Card (GPC Visa) contract has enabled authorised staff to conduct low-value transactions quickly and to consolidate large numbers of invoices from multiple suppliers into a single monthly invoice, thus removing process costs and improving management information. There is a potential efficiency saving of £28 per transaction compared to the full manual process.

As GPC pays suppliers in as little as four days it allows the Council to support the Scottish Government's pledge to pay SME's within 10 days.

The arrangement also makes it easier to monitor compliance with procurement policies such as delegated authority levels as the following can be set:

- different levels of purchasing authority for staff
- built-in safeguards such as monthly credit limits
- business sector category restrictions

Since 2014/15 purchase card transactions have reduced by 32,812 and spend by £1.5m.

The utilisation of the finance system rather than using the purchase card has provided improved workflow capabilities to route transactions for review and approval and show greater visibility on what is being spent. The use of electronic catalogues within the system has taken away the requirement to use purchase cards for the low value transactions which can be consolidated within the finance system and reduce the number of transactions.

Table 9: Purchase Card transactions summary

	2014/ 15	2015/ 16	2016/17	2017/18	2018/19	Variance
Purchase Card Transactions	35,949	23,054	3,678	3,265	3137	-32,812
Spend	£2,214,250	£1,084,321	£801,608	£582,849	£714,090	-£1,500,160
Cardholders	41	37	31	31	27	-14

11. The Scottish procurement agenda

Several pieces of legislation have changed the regulatory framework for public procurement across the Scottish public sector:

- Procurement Reform (Scotland) Act 2014

This introduced a procurement regime in Scotland that sits alongside European procurement rules.

These apply to Local Authorities as “contracting authorities” and “regulated contracts”: which are works contracts with value equal to / greater than £2m & services / supplies contracts with value equal to / greater than £50k

The duties and obligations under the 2014 Act, include:

- Sustainable procurement duty
- Organisational procurement strategies
- Annual procurement reports
- Community benefits
- Selection of tenderers and contracts

These are separate statutory duties but are all intrinsically linked and the Council need to take a holistic approach to compliance. In addition, as the guidance published by Scottish Government is a statutory requirement, the Council must have regard to it.

The public sector also has three EU Directives to comply with:

- EU Procurement Directive (Classic) – on public procurement
- EU Procurement Directive (Concessions) - on the concession contracts
- EU Procurement Directive (Utilities) - on procurement by entities operating in the water, energy, transport and postal services sectors

In addition to this, Scottish Procurement published information on the implementation of the EU Directive for [electronic invoicing in public procurement](#) which came into effect 16 April 2014 and become law by the Scottish Public Contracts (Scotland) Regulations 2015.

The directive requires that contracting authorities are able to receive e-Invoices and make payment electronically for all contracts regulated under the EU procurement directives. However, while the acceptance of e-Invoices by all contracting authorities is mandatory, the exchange of invoices in other formats will still be allowed if both the contracting authority and supplier agree.

Guidance will be developed for contracting authorities, suppliers and others affected by the directive e.g. trade bodies, buyer community, etc. The guidance will be designed to aid compliance with the new legislation. This will lead to further changes to the regulatory framework for public procurement across the Scottish public sector.

12. Other activities - Looking forward

Changes in the Procurement regulations

- The Council will continue to review and update procurement:
 - Policies, procedures and contract standing orders
 - Standard form tender documentation
 - Standard form contracts
- Policies, procedures and contract standing orders updates will:
 - Give prominence to sustainable procurement duty which will underpin all Council procurement activities
 - Update statutory references – Act and new Regulations
 - Update thresholds and reflect lower thresholds under Act
 - Include new procedures – competitive with negotiation, innovation partnership
 - Reference Light Touch Regime where appropriate
 - Consider producing decision-making tools to assist those making procurement related decisions – checklists / flowcharts
 - Highlight that some contracts may be subject to both Act and Regulations

Finance system replacement

The Council is continuing to implement and enhance the functionality of the finance system which is helping to automate and streamline the entire procurement lifecycle and generate efficiencies; from a request for a quote and creation of a procurement contract, through to requisition, order transmission and payment.

The procurement and expense management process will enable implementation of procurement-related policies by providing a facility to record delegations, record authorisations and execute workflows, while streamlining accounts payable processes and providing visibility of outstanding debt.

The procurement and expense management module will enable the Council to:

- Control expenditure
- Manage business expenses simultaneously on both an accrual and cash basis, and report on committed funds to understand the expenditure before it is recorded on the actuals ledger
- Gain visibility and control of inventory processes, from ordering and replenishment to issuing of stock
- Optimise stock holdings, automate replenishment, manage multiple locations and maintain flexible catalogues for total inventory management

- Manage all aspects of contracts and purchasing in one central place by using preferred supplier arrangements and automated approvals to optimise purchasing spend to ensure policy compliance
- Improve visibility of expenditure; prevent budget overruns with an accurate and real-time view of committed and actual expenditure
- Track costs to business units, assets, projects, suppliers and contracts
- Streamline the entire procure-to-pay process, from initial requisition, order approval and receipt of goods and services through to payment

The Council will also be able to manage more efficiently the:

- Maintenance of creditor information (including payment methods, trading status, trading terms, etc.)
- Management of purchase orders for catalogue-only items, non-stock items, capital assets and inventory items
- Use of purchase cards and provide an electronic, integrated and efficient solution to the reconciliation of corporate credit cards

Contract register

The contract register is now publically available here you can see all Current contracts, Expired contracts and Collaborative contracts is updated on a regular basis, and can be accessed via Public Contracts Scotland

https://www.publiccontractsscotland.gov.uk/Contracts/Contracts_Search.aspx?AuthID=AA00260

Appendix1. Summary of the regulated procurements that have been completed during the year covered by the report.

Table 10: Regulated procurement summary

ID	TITLE	VALUE	Complied with Strategy	Community Benefits
2/6/1532	Conversions and Upgrade Multi Trade Contract 2017-19	£ 500,000.00	Yes	Yes
2/6/1551	Asbestos Removal and Disposal	£ 200,000.00	Yes	No
2/6/1551	Asbestos Surveys	£ 120,000.00	Yes	No
2/6/1570	Energy Efficiency HEEPS ABS 2018 -2019	£ 543,956.00	Yes	No
2/6/1587	(Re-Advertisement) Installation and Commissioning of a new Weighbridge	£ 79,950.00	Yes	No
2/6/1605	Safe Electrical Testing and Repairs	£ 400,000.00	Yes	Yes
2/6/1610	Supply of Milk	£ 385,948.00	Yes	Yes
2/6/1612	Legionella and Water Services Corporate Public Buildings 2018-22	£ 80,000.00	Yes	No
2/6/1613	Reactive Fencing Repairs 2018-22	£ 560,000.00	Yes	Yes
2/6/1629	Clackmannanshire Womens Aid	£ 161,442.00	Yes	No
2/6/1630	Door Replacements	£ 160,000.00	Yes	Yes
2/6/1631	Care and Support	£ 6,400,000.00	Yes	No
2/6/1632	Safe Electrical Periodical Electrical Testing Upgrade and Rewire Contract 2018-22	£ 3,000,000.00	Yes	Yes
2/6/1634	Heating Maintenance and Servicing	£ 400,000.00	Yes	No
2/6/1635	Internal refurbishment of Clackmannan Primary Nursery	£ 389,373.00	Yes	Yes
2/6/1636	Support Services	£ 104,280.00	Yes	Yes
2/6/1637	Parenting Support Services to Families with Children under 12 years old	£ 210,006.00	Yes	Yes
2/6/1643	Supply & Configuration services for Netbackup appliance	£ 59,894.00	Yes	No
2/6/1648	32T Hook Loading Vehicle	£ 119,655.00	Yes	No
2/6/1648	Specialist Food Collection Vehicles	£ 330,376.00	Yes	No
2/6/1648	7.5T Tipping Vehicles	£ 134,926.00	Yes	No
2/6/1648	Road Maintenance - Gritting Vehicles	£ 204,204.00	Yes	No
2/6/1648	Ground Care Equipment Replacement	£ 51,788.00	Yes	No
2/6/1649	Goss Self Service with Book and Pay Expansions	£ 156,380.00	Yes	No

2/6/1650	Advice Services	£ 402,999.99	Yes	No
2/6/1652	Out of Hours Family and Young peoples Early Intervention Support Service	£ 360,000.00	Yes	Yes
2/6/1659	Roof and Render Upgrade Works 2018-2022	£ 3,500,000.00	Yes	Yes
2/6/1660	Supply Maintenance and Planned Inspections of the Councils Pump Stations	£ 131,345.11	Yes	No
2/6/1669	VMWare Education	£ 82,960.00	Yes	No
2/6/1676	Telephone Support & Maintenance 2018	£ 57,143.02	Yes	No
2/6/1677	Organic Waste	£ 145,000.00	Yes	No
2/6/1678	GiS Services	£ 147,095.00	Yes	No
2/6/1693	Short Term Residential Care For Young People With Complex Health Needs As A Result Of Disability	£ 431,586.00	Yes	No
2/6/1695	Revenue & Benefits System	£ 737,541.00	Yes	No
2/6/1697	Surface dressing of carriageways	£ 137,311.36	Yes	No
2/6/1698	Bespoke Family Learning Programme	£ 97,500.00	Yes	No
2/6/1701	Veritas Renewal	£ 84,346.80	Yes	No
2/6/1702	Clearswift upgrade	£ 51,717.05	Yes	No
2/6/1703	Citrix upgrade	£ 179,319.52	Yes	No
2/6/1704	Election Materials	£ 178,000.00	Yes	No

Appendix 2. Summary of any community benefit requirements imposed as part of a regulated procurement that were fulfilled during the year covered by the report,

Where the Council proposes to carry out a regulated procurement where the estimated value of the contract is equal to or greater than £4,000,000. The Council must, before carrying out the procurement, consider whether to impose community benefit requirements as part of the procurement.

There were no contracts during this year that required consideration as part of the regulation.

However, the Council has also imposed the following Community benefits as part of the procurement exercises listed detailed below.

2/6/1532	Conversions and Upgrade Multi Trade Contract 2017-19	£ 500,000.00	Utilisation of local supply chains where appropriate
2/6/1605	Safe Electrical Testing and Repairs	£ 400,000.00	Apprentice opportunities over the four year period, Training within Schools, Local Sponsorship
2/6/1610	Supply of Milk	£ 385,948.00	Training within Schools, Local Sponsorship
2/6/1613	Reactive Fencing Repairs 2018-22	£ 560,000.00	Utilisation of local supply chains where appropriate
2/6/1630	Door Replacements	£ 160,000.00	The main community benefit is the local employability factor. Currently 58% of the suppliers workforce live within the Clackmannanshire geographical area. This helps with local government unemployment figures and gives chances for apprentice's /young workers to gain access to work and training.
2/6/1632	Safe Electrical Periodical Electrical Testing Upgrade and Rewire Contract 2018-22	£ 3,000,000.00	Work Placement opportunities Local Supplier arrangements Targeted Recruitment Local Sponsorship Any other Community Benefit School Curriculum support
2/6/1635	Internal refurbishment of Clackmannan Primary Nursery	£ 389,373.00	Contractor will engage in activities and learning experiences with the School
2/6/1636	Support Services	£ 104,280.00	The provider actively involves the local community and strives to provide additionality to the existing core service through fund raising and volunteer involvement
2/6/1637	Parenting Support Services to Families with Children under 12 years old	£ 210,006.00	The provider actively involves the local community and strives to provide additionality to the existing core service through fund raising and volunteer involvement
2/6/1652	Out of Hours Family and Young peoples Early Intervention Support Service	£ 360,000.00	The provider actively involves the local community and strives to provide additionality to the existing core service through third sector partnership working and community integration
2/6/1659	Roof and Render Upgrade Works 2018-2022	£ 3,500,000.00	Apprentice opportunities over the four year period, Training within Schools, Local Sponsorship

Appendix 3. Steps taken to facilitate the involvement of supported businesses in regulated procurements during the year covered by the report,

Suppliers whose main aim is the social and professional integration of disabled or disadvantaged persons, where at least 30% of their employees are disabled or disadvantaged workers are classed as Supported Businesses. It is possible for the Council to “reserve” the right to participate in a competition to supported businesses where it is assessed as appropriate.

The Council contract standing orders enable officers to reserve contracts with supported businesses more readily without having to resort to full tendering exercises.

We actively encourage the use of the supported business frameworks and currently using:

- Haven Sign Factory, Larbert, Commercial signage, Office, hotel and workplace signage
- Haven Recycling, Cambuslang, IT Recycling
- Lady Haig Poppy Factory, Edinburgh, Component assembly, Picture framing
- City Building (Contracts) LLP/RSBi, Glasgow, Furniture and associated products

Appendix 4. Summary of the regulated procurements the authority expects to commence in the next two financial years,

The Council capital plan agreed at Council provides detail of future regulated procurement requirements for 2019 -2020

Capital Programme 2019-2020			
Ref	Description	Plan	Revised 19/20 Budget £'000
A43	Community Investment Grants	Corporate	100
A67	City Deal	Corporate	900
A67	City Deal Projects	Corporate	307
A67	City Deal Tourism & Innovation Funds	Corporate	100
A68	Parking Management Scheme	Corporate	250
A69	Fitness Suite Replacement	Corporate	12
NEW	Forthbank HWRC Site Improvements	Corporate	200
NEW	Corporate Buildings	Corporate	150
	Total Corporate		2,019
E1	Fleet Replacement Programme	Fleet	1,461
E1	Vehicle Replacement	Fleet	250
	Total Fleet		1,711
A8	Alloa Digital Display Transformation	I.T.	80
A21	Lornhill Digital Display Transformation	I.T.	80
A36	Alva Digital Display Transformation	I.T.	79
F1	IT Infrastructure	I.T.	144
F2	Social Service Adaptations	I.T.	75
A1	Schools ICT Upgrade - Alloa	I.T.	42
A12	Schools ICT Upgrade - Lornhill	I.T.	41
A32	Schools ICT Upgrade- Alva Academy	I.T.	42
A42	Schools ICT Upgrade - All Primaries	I.T.	90
NEW	Digital Infrastructure Provision	I.T.	400
NEW	Social Services Integrated Systems	I.T.	200
	Total I.T.		1,273
A35	Hillfoots Glen - Upgrading - Alva	Land	0
A37	Park, Play Area & Open Space Improvements - Hillfoots	Land	50
D1	SWF/Wheeled Bins	Land	30
D1	Blue Bins	Land	18
	Total Land		98
A64	Menstrie Regeneration	Land/ Property/ Roads	0
A57	Environmental Monies Regeneration	Land/ Property/ Roads	850
NEW	Bowmar Centre	Land/ Property/ Roads	350
NEW	Town Centre Regeneration Fund	Land/ Property/ Roads	240
A34	Village and Small Town - Alva	Land/ Property/ Roads	200
	Total Land/Property/Roads		1,640

A11	Kilncraigs BPRA	Property	4,900
A40	Dollar Playing Field Changing Facilities	Property	22
A13	Sauchie Hall Locaility Hub	Property	57
A15	Craigbank Primary School Refurbishment	Property	850
A33	Alva Community Campus/Locality Hub/Primary School	Property	254
A18	School Estate - Tullibody South Campus	Property	4,194
A25	Clackmannan Primary School Refurbishment	Property	883
A63	Sauchie Nursery - School Development	Property	102
A2	ABC Nursery	Property	33
A14	Deerpark Primary School - School Development	Property	30
A17	St Serfs Primary School - School Development	Property	32
	Tillicoultry Primary	Property	4
A38	Menstrie Primary	Property	1,146
B1	Statutory Compliance DDA Schools	Property	16
A3	Park Primary	Property	550
B2	Compliance - Asbestos Removal (Schools)	Property	20
	Early Years Expansion	Property	0
	Total Property		13,093
C2	Flood Prevention	Roads	109
C4, C5, C6,C10	Roads Improvements	Roads	2,102
C8	Cycle, Walking and Safer Streets (CWSS)	Roads	100
C7	Bridge Improvements	Roads	95
C9	Lighting Replacement	Roads	250
	Total Roads		2,656
	Total Capital Programme		22,490

The listing below is contracts due for renewal within the next two financial years. Please note some of these arrangements have the option for an extension period.

INTERNAL REF	TITLE	END DATE
2/6/1267	Electrical Materials Supply & Deliver	01/10/2018
2/6/1377	Printing Services Framework	01/10/2018
2/6/1629	Clackmannanshire Women's Aid	01/04/2019
2/6/1597	Short Term Residential Care Service	01/04/2019
2/6/1507	Waste Disposal Equipment - Supply and Delivery	01/04/2019
2/6/1358	Screening crushing and recycling of inert material Framework agreement 15 -19	01/04/2019
2/6/1539	Central Heating Replacement	03/04/2019
2/6/1635	Internal refurbishment of Clackmannan Primary Nursery	07/04/2019
2/6/1268	Render and Roof Upgrading 2015 - 2019	15/04/2019
2/6/1349	Payment Processing Services	19/04/2019
2/6/1422	Supply, installation of stair lifts, through floor lifts, external step lifts, incline platform lift	30/04/2019
2/6/1530	Guest WIFI	01/05/2019
2/6/1647	Alloa West Business Park appropriate assessment	10/05/2019

2/6/1634	Heating Maintenance and Servicing	14/05/2019
2/6/1534	VMware vSphere 6 Enterprise Plus with Operations Manager Licenses	29/05/2019
2/6/1690	DVSA Approved HGV Brake Tester (Static)	31/05/2019
2/6/1679	Wheeled bins and non-wheeled bins over 500 litres	31/05/2019
2/6/1648	32T Hook Loading Vehicle	31/05/2019
2/6/1474	General Stationery and Office paper	31/05/2019
2/61643	Supply & Configuration services for Netbackup appliance	31/05/2019
2/61643	Supply & Configuration services for Netbackup appliance	31/05/2019
2/6/1570	Award of Energy Efficiency HEEPS ABS - 2017-19	31/05/2019
2/6/1615	Therapeutic Listening and Holistic Wellbeing Service	16/06/2019
2/6/1656	Delivery of Growth Mindset	17/06/2019
2/6/1666	Community and Education focused digital learning and virtual learning environments	29/06/2019
2/6/1493	Treatment of Recyclable and Residual Waste as per Scotland Excel Framework 14/13	29/06/2019
2/6/1640	Schools and Community Buildings Framework	30/06/2019
2/6/1454	Tender for Mental Health Counselling Service for Adults with Mild/Moderate Mental Health Problems	01/07/2019
2/6/1707	Roof and render remedial works	24/07/2019
2/6/1431	Provision of Security Solutions	31/07/2019
2/6/1406	Clackmannanshire and Stirling Council's Road Lighting Framework Contract 2015-2017	01/08/2019
2/6/1345	Framework agreement for early childhood education - partner services	01/08/2019
2/6/1313	Treasury Management Consultancy Services	01/08/2019
587197	Award of Supply of Interactive Screens for Schools	12/08/2019
2/6/1373	Treatment Of Recyclable And Residual Waste	15/08/2019
2/6/1302	Award of Fire Risk Assessment and Fire Safety Training	25/08/2019
2/6/1378	Framework Agreement for the Purchase of Double Glazed Units, Glass, Glazing Accessories & Consumable	01/09/2019
2/6/1383	Clackmannanshire and Stirling Council's Roads Maintenance Framework Contract 2015-2017	01/09/2019
2/6/1532	Conversions and Upgrade Multi Trade Contract 2017-19	03/09/2019
2/6/1570	Energy Efficiency HEEPS ABS 2018 -2019	30/09/2019
2/6/1500	Postal Services	30/09/2019
2/6/1415	Award of Modern Apprenticeship Training in Business & Administration Levels 2 and 3	30/09/2019
2/6/1587	(Re-Advertisement) Installation and Commissioning of a new Weighbridge	13/10/2019
2/6/1658	IT Consumables	31/10/2019
2/6/1567	Independent Advocacy Services	01/11/2019
2/6/1623	Money & Welfare Benefits Advice & Support	30/11/2019
2/6/1438	Supply & Delivery of Plumbing & Heating Materials	01/12/2019
2/6/1399	The Provision of Temporary Accommodation via a Framework Agreement	13/12/2019
2/6/1595	iTrent Hosting Cloud 9	22/12/2019
2/6/1708	Foster Care Recruitment	25/01/2020
2/6/1653	e Book Service	31/01/2020
2/6/1654	e Audio Service	31/01/2020
557770	IT Peripherals	14/03/2020
2/6/1644	Compostable Bags	31/03/2020
2/6/1511	Lotus Notes Domino Sametime	31/03/2020
2/6/1631	Care and Support	01/04/2020

2/6/1705	Leadership Development	01/04/2020
2/6/1639	Family Support and Intervention Service	01/04/2020
2/6/1638	Support Services to Young People who may be at risk of Offending Behavior	01/04/2020
2/6/1625	Advocacy Services for Adults with Learning Disabilities	01/04/2020
2/6/1637	Parenting Support Services to Families with Children under 12 years old	01/04/2020
2/6/1636	Support Services	01/04/2020
2/6/1524	Council Tax/ Non Domestic Rates/Housing Benefits Processing System	01/04/2020
2/6/1525	Electric Vehicle Lease	01/04/2020
2/6/1411	Banking Services	01/04/2020
2/6/1631	Care and Support	13/04/2020
2/6/1458	Groceries & Provisions	01/05/2020
2/6/1458	Groceries & Provisions	01/05/2020
2/6/1533	VIPRE - Business Standard Renewal for 3 Years for Education	29/05/2020
2/6/1528	Superimposed Road Markings	18/06/2020
2/6/1612	Legionella and Water Services Corporate Public Buildings 2018-22	30/06/2020
2/6/1486	Catering Sundries	11/07/2020
2/6/1486	Catering Sundries	11/07/2020
2/6/1568	Firewall Replacement	16/07/2020
2/6/1649	Goss Self Service with Book and Pay Expansions	22/07/2020
2/6/1464	Award of 2016 - 2020 Technical Equipment - Servicing & Maintenance	31/08/2020
2/6/1408	On-Line Payments for Secondary Schools	07/09/2020
2/6/1450	Fencing Replacement Contract 2016-2020	12/09/2020
2/6/1641	Online Payment and Engagement Solutions and Cashless Catering Solution	01/10/2020
2/6/1471	Roads Maintenance Small Works Framework Contract 2016 - 2020	01/10/2020
2/6/1235	Vending Service Concession Ref: 2/6/237	27/10/2020
2/6/1394	Award of Hiring of Mini-Tractors 2017 (mini comp through Scotland Excel - Vehicle & Plant Hire	31/10/2020
2/6/1496	Fire & Intruder Alarm Upgrades in Primary Schools	31/10/2020
2/6/1665	Traffic Management Equipment and Ancillary Support Services.	01/11/2020
2/6/1472	Window Cleaning Service 2016 - 2020 external and Internal	30/11/2020
2/6/1451	Common Area and Secure Door Entry Upgrade Programme 2016-20	01/12/2020
2/6/1593	Primary Schools Early years bundle	08/12/2020
2/6/1515	Supply and Delivery of Parts	13/12/2020
2/6/1650	Advice Services	01/01/2021
2/6/1512	Spring & Summer Bedding	31/01/2021
2/6/1510	Hardy Nursery Stock	31/01/2021
2/6/1420	Vehicle Tracking & Telematics Services	01/02/2021
2/6/1609	Trade Materials	01/03/2021
2/6/1677	Organic Waste	31/03/2021
2/6/1571	Award of Service contract for new and existing air quality monitoring station	31/03/2021
2/6/1575	Award of Provision of Soft Skills Training	31/03/2021
2/6/1538	Library Management System	31/03/2021
2/6/0874	Leisure Bowl management	31/03/2021

Appendix 5. Top 30 categories of spend by total expenditure

The Thomson classification is based on the core business of the supplier

Trade Classification (Thomson)	Total Spend	Total Transactions	Total Suppliers	% Of Spend
Project Management	£ 10,156,608.10	33	1	15.9626
Facilities Management	£ 8,022,566.37	79	5	12.6086
Nursing Homes	£ 5,164,136.34	560	19	8.1162
Home Care Services	£ 4,788,708.28	672	6	7.5261
Residential Care Homes	£ 2,164,228.19	405	29	3.4014
Disability & Special Needs - Services	£ 2,134,833.63	563	14	3.3552
Civil Engineers	£ 2,097,714.29	68	6	3.2969
Social Services	£ 1,502,256.68	435	10	2.361
Adoption & Fostering	£ 1,438,343.46	353	11	2.2606
Building Refurbishment & Restoration Contractors	£ 1,226,596.84	44	3	1.9278
Electricity Companies	£ 1,151,008.56	240	5	1.809
Waste Disposal Services	£ 1,037,569.42	96	6	1.6307
Childcare Services	£ 1,027,686.75	123	4	1.6152
Pvc-u Products - Mnfrs & Suppliers	£ 901,079.94	58	1	1.4162
Insurance - Other	£ 825,290.33	24	2	1.2971
Employment & Recruitment Agencies	£ 760,571.97	1532	11	1.1953
Insulation Installers	£ 731,293.85	7	1	1.1493
Builders	£ 730,256.32	36	3	1.1477
Commercial Vehicle Mnfrs	£ 673,063.19	69	4	1.0578
Computer Systems & Software (development)	£ 643,696.63	324	39	1.0117
Taxis & Private Hire	£ 640,725.25	427	23	1.007
Coach Hire	£ 633,608.44	235	4	0.9958
Property Maintenance & Repairs	£ 583,386.52	74	2	0.9169
Children's Homes	£ 580,799.79	118	1	0.9128
Catering Food & Drink Suppliers	£ 503,595.18	737	5	0.7915
Commercial Vehicle Dealers	£ 421,877.35	38	1	0.663
Gas Companies	£ 389,403.46	73	3	0.612
Oil Fuel Distributors	£ 381,902.25	60	1	0.6002
Quarries	£ 349,526.26	353	1	0.5493
Builders' Merchants	£ 346,381.23	2012	8	0.5444

Top 30 Suppliers by total expenditure

Supplier Name	Aggregate Spend	Transactions	Trade Classification (Thomson)
HUB EAST CENTRAL SCOTLAND LTD	£ 10,156,608.10	33	Project Management
Clackmannanshire Educ Partnership Ltd	£ 7,978,673.35	19	Facilities Management
Caring Homes Group Ltd Hillview	£ 3,309,219.05	213	Nursing Homes
Mears Care (Scotland) - ILS	£ 2,869,414.92	181	Home Care Services
J H Civil Engineering Ltd	£ 1,770,146.33	44	Civil Engineers
Ailsa Building Contractors Ltd	£ 1,129,918.46	7	Building Refurbishment & Restoration Contractors
EDF Energy 1 Ltd	£ 1,079,303.34	59	Electricity Companies
HC-One Limited Orchard NH	£ 1,078,592.74	123	Nursing Homes
Scottish Autism	£ 1,074,687.67	211	Disability & Special Needs - Services
AVONDALE ENVIRONMENTAL LIMITED	£ 909,288.62	17	Waste Disposal Services
Sidey Solutions Ltd	£ 901,079.94	58	Pvc-u Products - Mnfrs & Suppliers
Arthur J Gallagher	£ 813,360.33	23	Insurance - Other
Everwarm	£ 731,293.85	7	Insulation Installers
IKL CARE	£ 721,856.41	293	Home Care Services
Marshall Construction Limited	£ 716,232.60	27	Builders
Parklands Care Home	£ 663,528.35	40	Residential Care Homes
Crossroads Caring Scotland Clackmannanshire	£ 580,995.51	244	Social Services
Care Visions Group Ltd Foster	£ 580,799.79	118	Children's Homes
Aberlour Child Care Trust	£ 548,445.30	40	Childcare Services
Carewatch (Forth)	£ 524,576.12	54	Home Care Services
Flourish Home Support Services Ltd	£ 514,551.71	104	Home Care Services
Brake Bros Foodservice Ltd 1438568	£ 463,071.94	636	Catering Food & Drink Suppliers
NAS Services Limited	£ 423,958.75	19	Disability & Special Needs - Services
Imperial Commercials Ltd Cumbernauld	£ 421,877.35	38	Commercial Vehicle Dealers
SCOTTISH FUELS	£ 381,902.25	60	Oil Fuel Distributors
Total Gas & Power Limited	£ 376,974.87	36	Gas Companies
Action for Children Services Limited Fostering	£ 376,306.38	36	Adoption & Fostering
M.A.B Preservation Limited	£ 363,179.81	63	Property Maintenance & Repairs
HUNTERS EXECUTIVE COACHES LTD	£ 359,494.39	128	Coach Hire
Tillicoultry Quarries Limited	£ 349,526.26	353	Quarries

Appendix 6. Participation in National Contracts

Scottish Government procurement (Cat A)

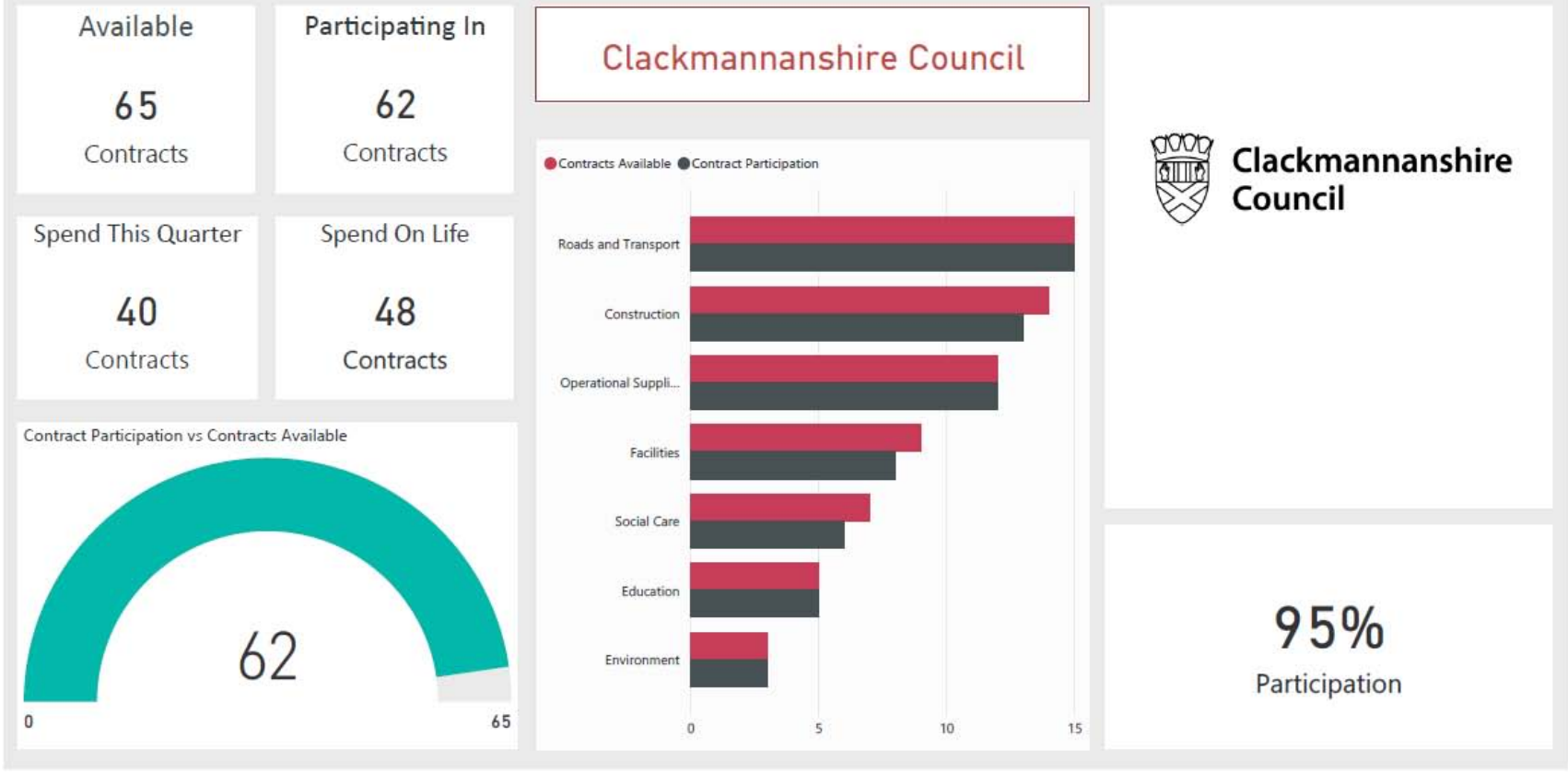
Summary of contracts used spend and savings

Contract	Supplier	2018/19 Spend	2018/19 Savings
Desktop Client Devices	Hewlett Packard UK Ltd	£65,326.73	£36,472.39
Electricity	EDF Energy Ltd	£1,060,825.37	£48,891.66
General stationery and office paper (2016)	Lyreco UK Ltd	£58,807.52	£13,255.22
IT Consumables (2016)	Banner Group Ltd	£1,499.86	£104.54
Liquid Fuel - Automotive fuel (Central)(2015)	Scottish Fuels	£382,974.00	£6,650.00
Liquid Fuel - Heating oil (Central)(2015)	Scottish Fuels	£26,694.00	£583.00
Mobile Client Devices	Hewlett Packard UK Ltd	£120,348.72	£108,325.89
National Framework for Tablet Client Devices	XMA Limited	£72,152.18	£9,988.44
Natural Gas	Total Gas & Power Ltd	£380,640.00	£21,943.00
Office Equipment - Multi-functional Devices & Services	Ricoh (UK) Ltd	£71,971.43	£20,828.53
Office Equipment - Multi-functional Devices & Services	Canon (UK) Ltd	£1,922.02	£556.23
Postal Services - Ad-hoc and hybrid mail (2016)	Royal Mail Group	£2,089.21	£135.80
Postal Services - Scheduled/Regular Bulk Mail (2016)	Royal Mail Group	£41,716.07	£2,711.54
Print and Associated Services - litho/ digital print services	Pandaprint	£2,432.00	£352.64
Print and Associated Services - litho/ digital print services	Harlow Printing Ltd	£1,121.11	£162.56
Software - Value Added Reseller (VAR)	Softcat	£1,223.10	£0.00
Supported businesses (2018) - Signage	Haven Products Ltd	£2,238.40	£0.00
Supported Factories and Businesses - Signage	The Sign Factory	£4,683.38	£0.00
Temporary and Interim Staff - Catering/Manual East	BRIGHTWORKLTD	£351,770.66	£23,439.26
Temporary and Interim Staff - Catering/Manual West	Pertemps Recruitment	£238,784.15	£16,045.21
Water and Waste Water Services	Anglain Water Business (National) Lt	£280,185.67	£20,453.55
Web Based & Proprietary Client Devices	XMA Limited	£8,120.71	£4,119.39
		£3,177,526.29	£335,018.85

Participation in National Contracts

Scotland Excel - Local Authority sector contracts (Cat B)

Member Contract Uptake - as at Quarter Ending: 31 March 2019



Contract No	Contract Title	Sum of Actual Spend	Sum of Forecast Spend	Sum of Estimated Saving
1213	Agency Workers - Social Care	£3,068	£106,500	£0
1114	Asbestos	£85,600	£41,864	£16,634
0516	Bitumen Products	£6,262	£0	£0
2217	Boiler Maintenance		£0	
0817	Bottled Gas	£0		£0
1314	Building And Timber Materials	£35,306	£232,804	£1,055
1113	Buildings Related Engineering Consultancy	£0	£43,400	£0
0511	Care Homes for Adults (LD)	£327,814	£586,000	£0
2117	Catering Machines	£0		£0
0915	Catering Sundries	£17,087	£46,540	-£136
0517	Children's Residential	£744,705	£3,652,060	-£56,436
1118	Commercial Catering Equipment	£0		£0
0115	Community Meals		£0	
0415	Customer Service Platform		£0	
1115	Demolition	£0	£156,472	£0
2517	Digital Publications and Services	£9,160	£0	£0
0815	Domestic Furniture and Furnishings	£365,414	£380,240	£733
0216	Education And Office Furniture	£11,656	£35,700	£536
0916	Education Materials	£139,761	£121,152	£563
0615	Electrical Materials	£29,577	£153,292	£1,656
1718	Energy Advice	£0		£0
0913	Energy Efficiency Contractors	£598,535	£656,456	£18,512
0616	Engineering Consultancy	£8,543	£52,472	£412
1617	Fire Safety Products	£0		£0
1018	First Aid Materials	£140		£25
1015	Fostering	£874,842	£867,300	£0
0118	Fresh Meat, Cooked Meats & Fresh Fish	£32,660	£23,828	£2,878

1016	Frozen Foods	£213,479	£267,388	£13,144
0515	Groceries & Provisions	£204,282	£178,844	£15,850
1014	Ground Maintenance	£83,370	£94,604	£8,146
0918	Grounds Maintenance Equipment	£0	£20,000	£0
0914	Heavy Plant	£0	£93,504	£0
0317	Heavy Vehicles	£1,090,876	£148,000	£0
1618	Hot Beverages	£0		£0
1218	Janitorial Products	£1,488	£0	£0
1414	Janitorial Products	£20,764	£64,652	£6,115
0917	Laundry Equipment	£0		£0
0617	Library Books & Textbooks	£116,829	£77,228	£151
0818	Light and Heavy Plant	£0	£0	£0
0214	Meats - Fresh, Prepared & Cooked (inc. Fresh Fish)	£29,075	£23,232	£8,201
1917	Milk	£96,507	£98,656	-£1,882
2113	Online School Payments	£8,162	£14,004	£3,498
0816	Organic Waste	£55,919	£135,696	£6,213
0215	Outdoor Play Equipment and Artificial Surfaces	£15,499	£25,000	£0
0416	Personal Protective Equipment	£47,350	£52,860	£406
1217	Pest Control Services	£0		£0
1714	Plumbing and Heating Materials	£82,927	£351,600	£11,414
0218	Power Tools	£1,367	£0	£0
1214	Presentation & Audio Visual Equipment	£55,462	£19,808	£4,175
1413	Recyclable & Residual Waste	£319,240	£81,629	£0
2717	Recyclable & Residual Waste	£0	£0	£0
1413b	Recyclable & Residual Waste (Income)	£0	£0	£0
0117	Recycle and Refuse Containers	£51,648	£57,616	£649
1713	Road Maintenance Materials	£5,686	£3,364	£798
3017	Road Maintenance Materials	£2,990	£5,679	£60
1418	Road Signage Materials	£1,081	£17,578	£206

0613	Roadstone	£0	£136,650	£0
2817	Roadstone	£149,285	£3,339	£18,451
2013	Salt	£52,900	£0	£0
2917	Salt for Winter Maintenance	£0	£119,472	£0
0716	Secure Care	£0	£0	£0
0814b	Security (Equipment)	£0	£86,000	£0
0814	Security (Services)	£305,166	£200,000	£0
0314	Signage	£1,659	£1,806	£24
2017	Social Care Agency Workers	£7,449	£103,350	£0
1017	Steeplejack Services	£0		£0
1013	Street Lighting Bulk Renewal of Luminaires	£0	£18,736	£0
1613	Street Lighting Materials	£1,130	£0	£34
2617	Street Lighting Materials	£13,079	£18,572	£1,954
1517	Swimming Pool Chemicals	£0		£0
3117	Technology Enabled Care	£10,077	£14,377	£924
0614	Telecare and Telehealth Technologies	£22,129	£43,476	£777
0717	Trade Materials	£84,512	£108,940	£767
0417	Tyres for Vehicles & Plant	£37,278	£75,320	£377
0217	Vehicle & Plant Hire	£50,227	£23,224	£1,708
0116	Vehicle Parts	£88,841	£173,700	£3,222
0200	Vehicle Purchase RM1070	£0	£195,000	£0
0201	Vehicle Purchase RM6060	£43,804	£0	£0
0114	Washroom Solutions	£9,808	£5,014	£6,566
3217	Washroom Solutions and Sanitary Products	£9,755	£9,312	£54
0315	Waste Disposal Equipment	£20,248	£9,500	£1,065
1317	Water Coolers	£0		£0
		£ 6,701,474.15	£ 10,332,810.00	£ 99,499.00

Appendix 7. Clackmannanshire procurement (Cat C) savings

Clackmannanshire Council Cat C procurement activity savings are calculated by showing the difference between the budget figure authorised at the start of the procurement process and the actual contract figure. Both values are for the total value of the contract over the lifetime of the contract. The figures shown below are for procurement activity started in April 2018 up to March 2019. **Total Value £403,758**

File Number	Route	Org	Type	Form 1 Estimated Spend	Form 2 Amount of Award	Savings	Requirement	Supplier Name
2/6/1599	Route 1	Crown	A	£450,000.00	£421,100.00	£28,900.00	OCCUPATIONAL HEALTH SERVICES AND EMPLOYEE ASSISTANCE PROGRAMME	Working on Wellbeing (t/a Optima Health)
2/6/1599	Route 1	Crown	A	£28,900.00	£17,500.00	£11,400.00	OCCUPATIONAL HEALTH SERVICES AND EMPLOYEE ASSISTANCE PROGRAMME	People Asset Management
2/6/1616	Route 2	Clacks	C	£75,000.00	£45,756.20	£29,243.80	NETWORK SWITCHING	Qolcom Ltd
2/6/1623	Route 1	Clacks	C	£49,750.00	£19,500.00	£30,250.00	MONEY ADVICE SERVICES FOR CLACKMANNANSHIRE WORKS	Clackmannanshire Citizen's Advice Bureau (CAB)
2/6/1630	Route 1	SPA	A	£200,000.00	£160,000.00	£40,000.00	DOOR REPLACEMENT 2018-22	Sidey Ltd
2/6/1633	Route 2	Stirling	C1	£215,000.00	£137,311.36	£77,688.64	SURFACE DRESSING OF CARRIAGEWAYS FOR CLACKMANNANSHIRE FALKIRK AND STIRLING COUNCILS 2018	Kiely Bros Ltd
2/6/1647	Route 1	Clacks	C	£10,000.00	£4,147.00	£5,853.00	ALLOA WEST BUSINESS PARK APPROPRIATE ASSESSMENT CITY DEAL	Direct Ecology
2/6/1651	Route 2	Clacks	C	£60,000.00	£43,699.29	£16,300.71	NETWORKING EQUIPMENT	Qolcom Ltd
2/6/1660	Route 2	Clacks	C	£163,500.00	£131,345.11	£32,154.89	SUPPLY, MAINTENANCE AND PLANNED INSPECTION OF COUNCIL PUMP STATIONS	Weir Pumps Flow Control
2/6/1664	Route 1	Clacks	C	£40,000.00	£25,000.00	£15,000.00	PROPERTY CONSULTANCY SERVICES & COMPLIANCE – HOUSING ASSETS – 2018 - 2020	Hardies Property & Construction Consultants
2/6/1669	Route 1	Crown	A	£57,214.63	£3,745.06	£53,469.57	ICT SOFTWARE (re-advertised as VMWARE EDUCATION)	CDW Limited
2/6/1669	Route 1	Crown	A	£57,214.63	£18,234.70	£38,979.93	ICT SOFTWARE (re-advertised as VMWARE EDUCATION)	Software Box Limited
2/6/1671	Route 2	Clacks	C	£58,500.00	£44,537.47	£13,962.53	GYM AND FITNESS EQUIPMENT - SUPPLY AND MAINTENANCE	Precor - Amer Sports UK Ltd
2/6/1672	Route 1	Clacks	C	£22,000.00	£21,161.06	£838.94	REPLACEMENT BOILER - KILNCRAIGS	James Ramsay (Glasgow) Ltd
2/6/1675	Route 1	Clacks	C	£40,000.00	£30,284.00	£9,716.00	PROVISION OF BASIC IT SUPPORT FOR CLIENTS ON EMPLOYABILITY PROGRAMMES	Clackmannanshire Third Sector Interface (CTSI)

Appendix 8. Exception reports

Contract standing orders apply to all contracts entered into by procurement officers. In some circumstances however, exceptions may be granted. All requests must be made in writing, following the procedure detailed in Appendix 1 of CSO's, identifying the grounds for the request. Approvals must also be recorded in writing and given prior to any action not in accordance with CSO's being taken.

In such an event, the requirement to comply with the Scottish Regulations remains. A voluntary award notices without competition are published in Public Contracts Scotland where appropriate for any exception granted, and where the exemption granted is above threshold, the procedures leading to the award under the Scottish Regulations are followed.

File Number	Form 2 Amount of Award	Requirement	Supplier Name	Service
2/6/1660	£131,345.11	SUPPLY, MAINTENANCE AND PLANNED INSPECTION OF COUNCIL PUMP STATIONS	Weir Pumps Flow Control	Hsg & Comm Safety
2/6/1673	Not Granted	APPOINTMENT OF THE TAPESTRY PARTNERSHIP TO SUPPLY SPECIFIC LEARNING	Tapestry Partnership	Education
2/6/1680	Not Granted	EARLY YEARS EDUCATION PARTNER PROVIDER - FLYING START NURSERY	Flying Start Nursery	Education
2/6/1705	£19,500.00	APPOINTMENT OF CEANNAS TO SUPPLY LEADERSHIP DEVELOPMENT	Cennas	Chief Executive
2/6/1706	£492,137.00	ALLOA LEISURE BOWL - MANAGEMENT	Wasp Leisure Ltd	Customer Services
2/6/1707	£40,000.00	BOWMAR ROOFS PRIVATE OWNED	Ailsa Building Contractors Ltd	Hsg & Comm Safety
	£551,637.00			

Clackmannanshire Council

PCIP Report May 2019

Introduction

On 14th March 2019, Scotland Excel carried out a Procurement and Commercial Improvement Programme (PCIP) assessment of Clackmannanshire Council as part of the second round of such assessments of local authorities in Scotland.

This document sets out:

- The questions reassessed and change in score.
- The key strengths and opportunities for development that the assessors identified from the PCIP self-assessment
- Qualitative narrative that identifies positive changes in local practice.

Supporting you to improve

As the national centre of expertise local government procurement, Scotland Excel is responsible for working with Scottish councils to improve procurement performance and practice. Working across the sector, and with individual councils, we can provide a range of support.

Support can include:



Workshops and masterclasses – covering a range of issues identified as key challenges across the sector, including input from experts and practitioners.



Accredited work based learning and development – delivered in person and online through the Scotland Excel Academy (academy.scotland-excel.org.uk)



Tailored change support – bespoke change support, delivered by our Business Change Project Managers, to enable the change you need.

Overview of PCIP

The Procurement and Commercial Improvement Programme (PCIP) was introduced in 2015. The focus of PCIP is on the policies and procedures driving procurement performance and, more importantly, the results they deliver.

Scoring system

The PCIP consists of 24 questions divided into four sections which cover the breadth of procurement activity. Each question is worth a possible four marks. A breakdown of each section is shown below:

Scoring therefore is out of 96 points, converted to a percentage, with organisations being placed within the performance bandings, depicted in the table opposite.

Section	Number of questions	Marks available
Leadership and Governance	10	40
Development and Tender	6	24
Contract	5	20
Key Purchasing Processes	3	12

Full Assessment Performance Bandings

Current Performance Band	% Score
F1	>70%
F2	66<>69%
F3	61<>65%
F4	56<>60%
F5	51<>55%
F6	46<>50%
F7	41<>45%
F8	36<>40%
F9	31<>35%
F10	26<>30%
F11	20<>25%
F12/Non-Conformance	>19%

A note on the assessment approach and judgments

Scotland Excel assessors have made the judgements and recommendations in this report based on evidence presented to them by your council, either in the form of documentation or verbal evidence.

PCIP is not an audit. Restraints on time and resources, coupled with a desire to ensure a proportionate approach to the assessments, mean it is not possible for assessors to independently verify the evidence submitted as part of the pre-assessment, dashboard, or assessment day. Instead, evidence is assessed in good faith with the onus on the council to be open and transparent.



Summary of overall performance

Summary of performance

Clackmannanshire Council received an overall score of 48%, placing it in the F6 Band. The council requested an increase in the following questions from each section and this indicates the differentiation between the 16/17 and 18/19 assessment score.

Section 1	Question Area	16/17	18/19
1.2	Procurement Influence	2	2.5
1.3	Procurement Strategy	2	2.5
1.7	Risk Management	2	2.5
1.8	Fraud Awareness and Prevention	2	2

Section 2	Question Area	16/17	18/19
2.1	Spend Analysis	1	2
2.6	Sustainability	1	1.5

Areas of Positive Practice and Opportunities for Improvement

PCIP Section	Positive Practice	Opportunities for Improvement
1. Leadership and Governance	<ul style="list-style-type: none"> Maintaining good procurement representation within the organisation and the Procurement Matters Group which brings together those with delegated procurement authority (DPA) Robust procurement control and monitoring of tender activity carried out by the DPA Demonstration of involvement in in-house versus outsourcing decision making There is clear linkage between the procurement strategy and the corporate strategy and reporting mechanisms are in place Derek now sits on the Corporate Risk and Integrity Group 	<ul style="list-style-type: none"> Further consideration of resourcing requirements and outputs from the competency framework to ensure skill requirements for tendering are met Requirement for annual fraud training Develop and embed commercial competence throughout the council Complete the review of tendering procedures and templates as referred to during the assessment
2. Development and Tender	<ul style="list-style-type: none"> Sustainability strategy within the procurement strategy The pro-active approach to forecasting and tracking spend through the Technology 1 system is good practice Flexible framework completed 	<ul style="list-style-type: none"> Previous performance has on the whole remained the same however the individual scores are at the lower end of the scale so this is an area that requires overall improvement, e.g. the inclusion of robust implementation and exit requirements Follow through with flexible framework action plan
3. Contract	<ul style="list-style-type: none"> New supplier onboarding process implemented Improved contractual compliance in social care 	<ul style="list-style-type: none"> There were no requests for score improvement in this section and scores remain at the lower end of the scale and therefore require overall improvement
4. Key Purchasing Processes	<ul style="list-style-type: none"> Maintain positive performance in this area 	<ul style="list-style-type: none"> There were no requests for score improvement in this section however scores are at the higher end of the scale.

Section 1: Leadership and Governance

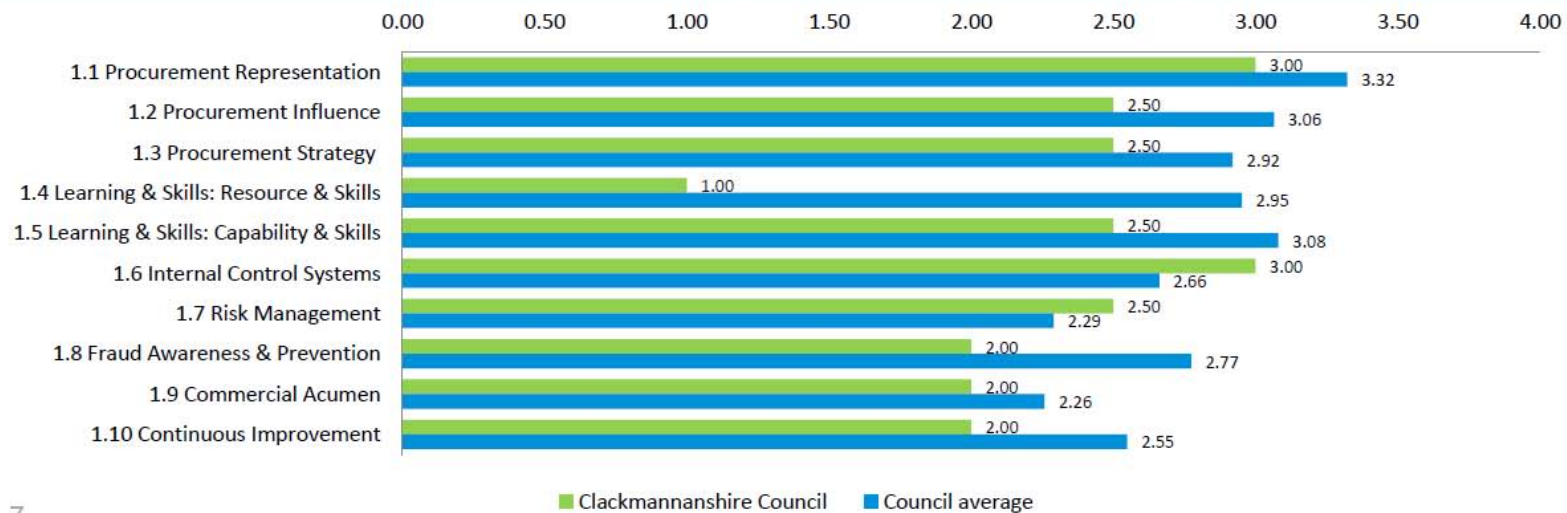
This section focuses on the leadership, management and governance of procurement within the organisation. In particular it looks at:

- The strategic importance of procurement to the organisation
- How procurement functions influence organisational strategy and support the organisation to achieve its aims
- How procurement functions influence external spend
- How procurement functions are managed, developed and continuously improved
- How the organisation manages risks and counters fraud in procurement
- The organisation's commercial competence and how this drives best value for public money

Key points to note on Section 1

- **The Council requested an increase in questions 1.2, 1.3, 1.7 and 1.8.**
- **Score increases were not requested for questions 1.1, 1.4, 1.5, 1.6, 1.9 and 1.10 and these areas may be considered as future opportunities for improvement.**

Clackmannanshire Council 2018/19 v All Council Average 2016/17 PCIP



Section 2: Development and Tender

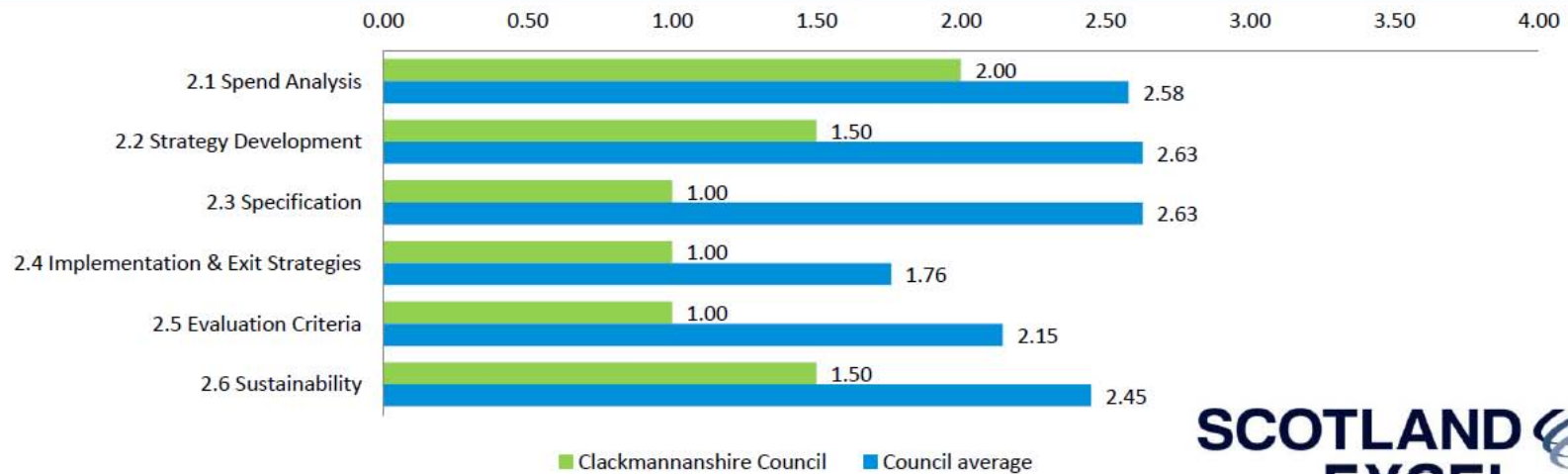
This section focuses on the organisation's approach to developing and tendering contracts to achieve value for money and other benefits. In particular it focuses on:

- How understanding and analysis of spend is used to drive best value and collaboration
- How commodity strategies and specifications are developed
- How contracts are implemented and exited
- How tenders are evaluated to ensure efficiency and effectiveness in delivery
- How environmental, social and economic sustainability are factored into the procurement process

Key points to note on Section 2

- **The Council requested an increase in questions 2.1 Spend Analysis and 2.6 Sustainability.**
- **A score increase was not requested for questions 2.2, 2.3, 2.4 and 2.5 and these may be considered as future opportunities for improvement.**

Clackmannanshire Council 2018/19 v All Council Average 2016/17 PCIP



Section 3: Contract

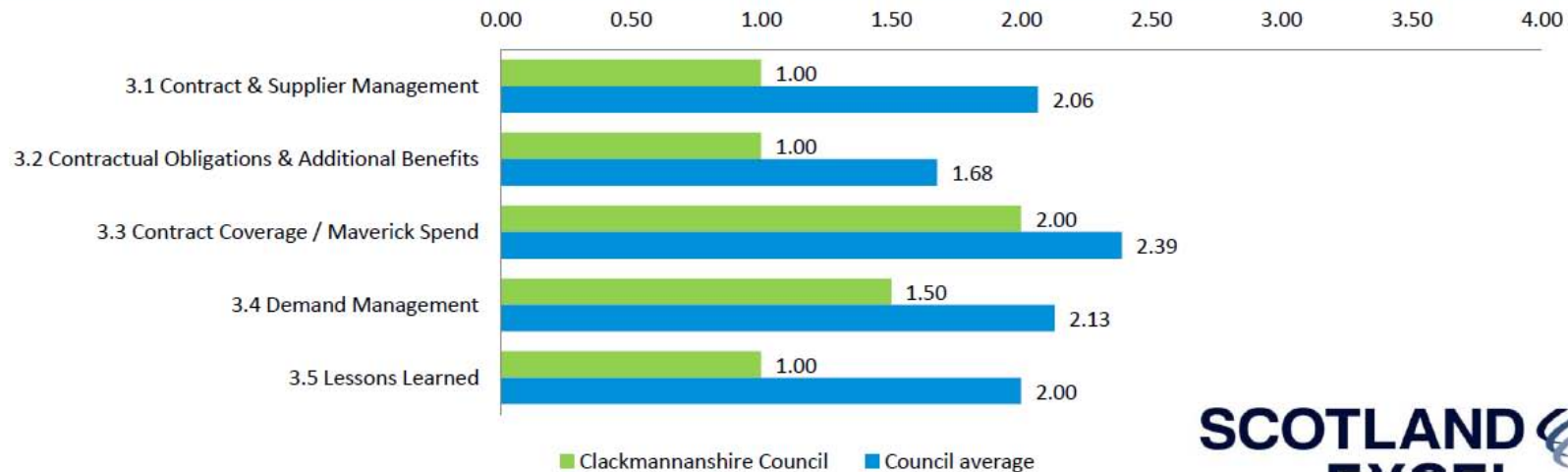
This section focuses on the effectiveness of contract and supplier management. In particular it looks at:

- The organisation's approach to contract and supplier management and the benefits they derive from it
- How effective the organisation has been at working with suppliers throughout the lifetime of the contract to derive additional benefits
- How the organisation works to reduce maverick (off contract) spend
- Demand management
- How the organisation captures and utilises lessons learned from procurement

Key points to note on Section 3

- The Council did not request an increase for any questions in section 3 and questions 3.1, 3.2, 3.3, 3.4 and 3.5 may be considered as future opportunities for improvement.

Clackmannanshire Council 2018/19 v All Council Average 2016/17 PCIP



**SCOTLAND
EXCEL**

Section 4: Key procurement processes

This section focuses on the key purchasing and logistical processes which underpin effective procurement. In particular, it looks at:

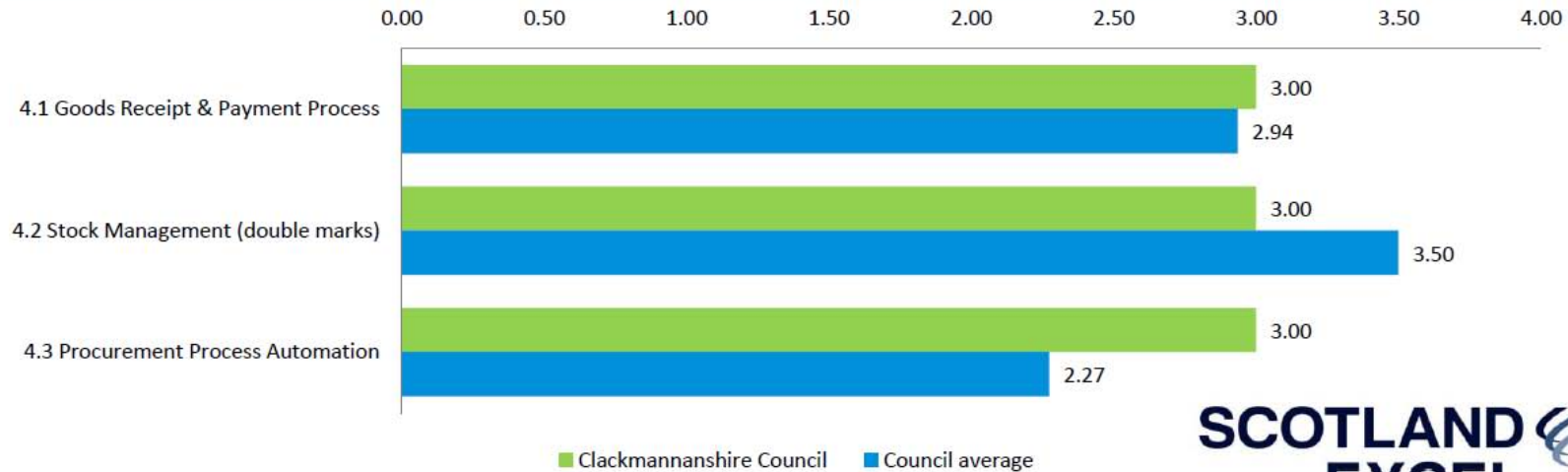
- The effectiveness of P2P processes
- How the organisation manages stocks and logistics to achieve best value
- How the organisation is implementing process automation (e.g. e-Procurement) and the effectiveness of its ICT strategy for procurement

Key points to note on Section 4

- The Council did not request an increase for any questions in section 4 and questions 4.1, 4.2 and 4.3 may be considered as future opportunities for improvement.

Please note: Question 4.2 relates to sophisticated stock-holding and logistics arrangements which are not required by local authorities. To account for this in comparisons with other sectors, local authorities were awarded double marks for this question, up to a total of 4 marks.

Clackmannanshire Council 2018/19 v All Council Average 2016/17 PCIP



Appendix 10. Spikes Cavell (The Hub) charts

Spend by Local Authority Area

Local Authority	Total Spend	Total Transactions	Total Suppliers	% Of Spend	% Of Invoices	% Of Suppliers
Stirling	£ 13,215,531.18	2254	65	20.92	7.46	7.51
Clackmannanshire	£ 9,829,003.26	5868	107	15.56	19.42	12.37
Windsor and Maidenhead	£ 7,979,948.32	22	2	12.63	0.07	0.23
North Lanarkshire	£ 4,333,105.43	578	37	6.86	1.91	4.28
Colchester	£ 3,309,219.05	213	1	5.24	0.71	0.12
Falkirk	£ 2,969,534.59	1507	48	4.70	4.99	5.55
Glasgow City	£ 2,748,157.37	3223	68	4.35	10.67	7.86
Perth and Kinross	£ 1,352,341.42	255	19	2.14	0.84	2.20
Fife	£ 1,279,970.96	1231	31	2.03	4.07	3.58
Darlington	£ 1,210,599.42	146	4	1.92	0.48	0.46
Plymouth	£ 1,157,313.34	78	2	1.83	0.26	0.23
West Lothian	£ 1,073,889.54	419	9	1.70	1.39	1.04
South Lanarkshire	£ 879,626.13	1473	18	1.39	4.88	2.08
City of Edinburgh	£ 775,332.78	1055	36	1.23	3.49	4.16
Ashford	£ 472,388.83	660	2	0.75	2.18	0.23
East Dunbartonshire	£ 458,563.49	597	11	0.73	1.98	1.27
South Gloucestershire	£ 441,758.75	22	3	0.70	0.07	0.35
Halton	£ 435,187.25	63	2	0.69	0.21	0.23
Reigate and Banstead	£ 386,449.32	42	3	0.61	0.14	0.35
Watford	£ 385,306.38	37	2	0.61	0.12	0.23

Spend by Scottish Region – Forth Valley

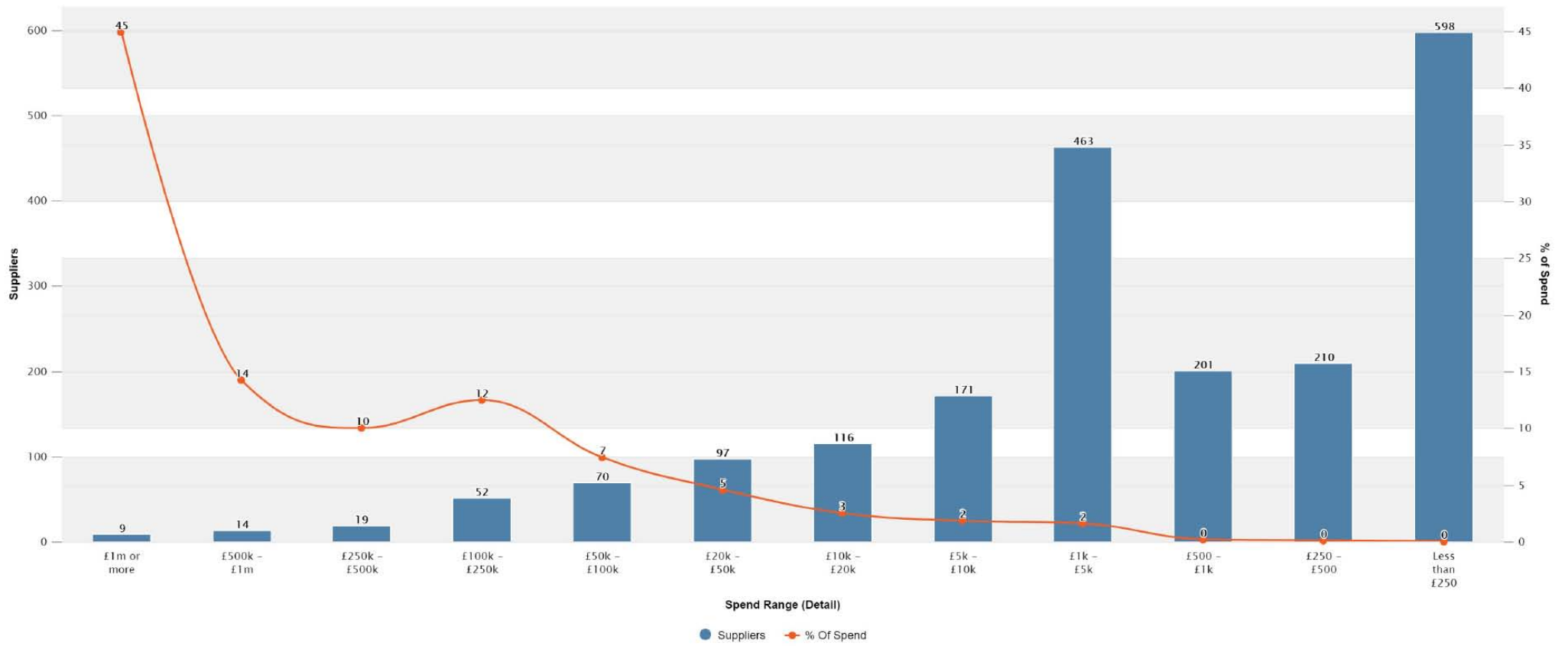
Region	Total Spend	Total Transactions	Total Suppliers	% Of Spend	% Of Invoices	% Of Suppliers
Scotland - Forth Valley	£ 26,014,069.03	9629	220	41.18	31.87	25.43
South East	£ 9,893,581.30	1543	60	15.66	5.11	6.94
Scotland - Glasgow and Strathclyde	£ 9,033,725.00	6479	158	14.30	21.45	18.27
East of England	£ 4,249,490.98	879	32	6.73	2.91	3.70
Scotland - Tayside Central and Fife	£ 2,964,648.39	2267	62	4.69	7.50	7.17
Scotland - Edinburgh and Lothians	£ 1,921,396.00	1551	55	3.04	5.13	6.36
South West	£ 1,750,126.96	400	25	2.77	1.32	2.89
West Midlands	£ 1,470,997.24	1852	38	2.33	6.13	4.39
North East	£ 1,342,828.51	412	11	2.13	1.36	1.27
Yorkshire and The Humber	£ 1,146,821.41	1376	52	1.82	4.55	6.01
London	£ 1,077,859.13	636	35	1.71	2.11	4.05
North West	£ 963,089.56	994	45	1.52	3.29	5.20
East Midlands	£ 648,512.22	1863	43	1.03	6.17	4.97
Northern Ireland	£ 309,882.35	48	5	0.49	0.16	0.58
Scotland - Aberdeen and North East	£ 232,498.57	120	9	0.37	0.40	1.04
Scotland - Highlands and Islands	£ 67,945.77	40	4	0.11	0.13	0.46
Wales	£ 55,729.46	102	6	0.09	0.34	0.69
Scotland - South	£ 22,014.10	18	5	0.03	0.06	0.58

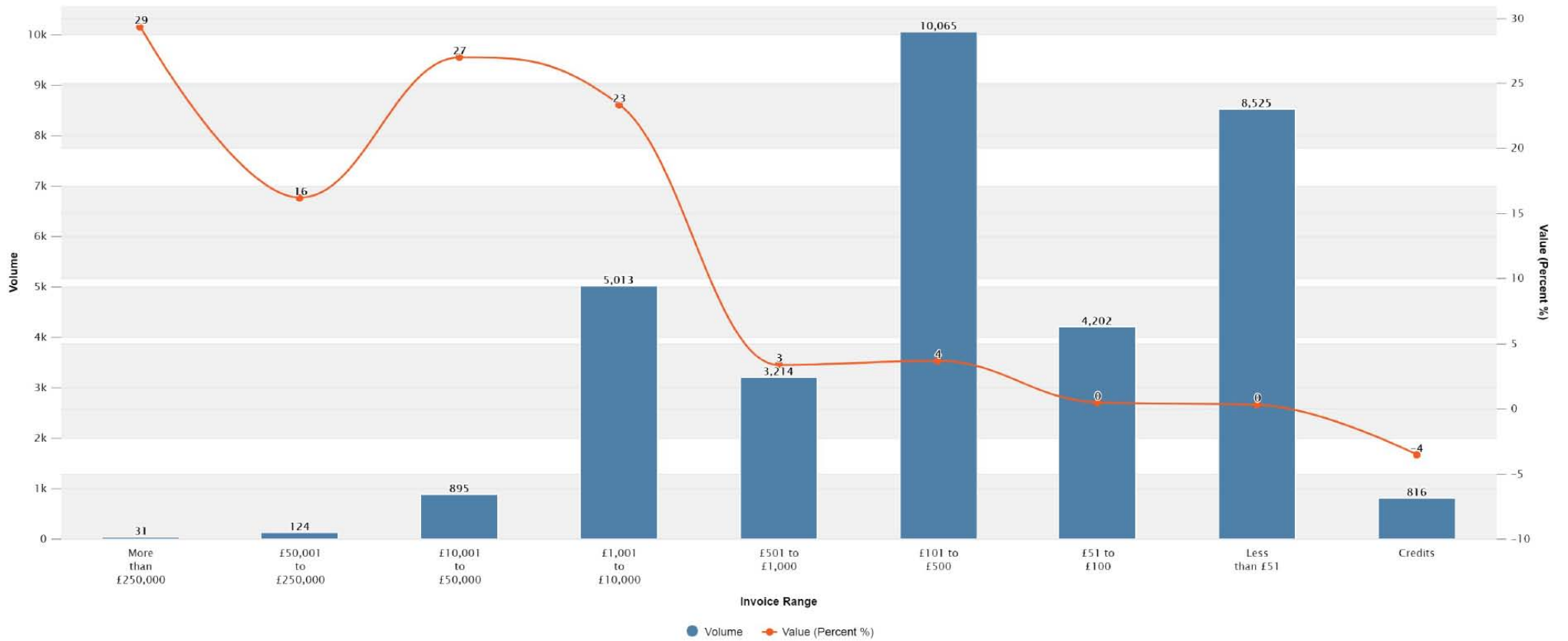
Spend by Region – Scotland

Region	Total Spend	Total Transactions	Total Suppliers	% Of Spend	% Of Invoices	% Of Suppliers
Scotland	£ 40,256,296.86	20104	513	63.73	66.55	59.31
South East	£ 9,893,581.30	1543	60	15.66	5.11	6.94
East of England	£ 4,249,490.98	879	32	6.73	2.91	3.70
South West	£ 1,750,126.96	400	25	2.77	1.32	2.89
West Midlands	£ 1,470,997.24	1852	38	2.33	6.13	4.39
North East	£ 1,342,828.51	412	11	2.13	1.36	1.27
Yorkshire and The Humber	£ 1,146,821.41	1376	52	1.82	4.55	6.01
London	£ 1,077,859.13	636	35	1.71	2.11	4.05
North West	£ 963,089.56	994	45	1.52	3.29	5.20
East Midlands	£ 648,512.22	1863	43	1.03	6.17	4.97
Northern Ireland	£ 309,882.35	48	5	0.49	0.16	0.58
Wales	£ 55,729.46	102	6	0.09	0.34	0.69

Top 30 invoices by supplier volume

Supplier Name	More than £5,000	£1,001 to £5,000	£500 to £1,000	£251 to £500	£101 to £250	£51 to £100	£21 to £50	£11 to £20	Less than £11	Credits	Volume	% of Invoices	Value	% of Spend	Average Invoice Value
City Plumbing Supplies		6	9	30	76	130	280	240	359	10	1140	3.47	£ 59,692.18	0.088	£ 52.36
CF Furniture Ltd T/A CF Furniture & Flooring		63	96	142	466	158	119	27	45	8	1124	3.42	£ 299,655.67	0.444	£ 266.60
Jewson Ltd Sauchie		2	18	59	148	195	289	158	218	2	1089	3.31	£ 83,431.78	0.124	£ 76.61
Buicks (Alloa) Ltd		1	1	2	18	52	137	180	468	1	860	2.62	£ 20,846.02	0.031	£ 24.24
Yorkshire Purchasing Organisation		22	38	87	172	144	125	61	48	15	712	2.17	£ 131,336.26	0.195	£ 184.46
PERTEMPS INVESTMENTS LTD		5	98	406	55	17	4	1	2	68	656	1.99	£ 216,789.91	0.321	£ 330.47
Brake Bros Foodservice Ltd 1438568		192	182	73	53	38	27	5	6	60	636	1.93	£ 463,071.94	0.686	£ 728.10
Lyreco UK Limited		2	8	53	156	139	132	60	15	17	582	1.77	£ 66,116.20	0.098	£ 113.60
Amazon.Co.Uk		1	5	13	52	85	174	139	106	5	580	1.76	£ 32,698.95	0.048	£ 56.38
Brightwork Limited		2	178	306	28	10	2	1	2	15	544	1.65	£ 239,541.33	0.355	£ 440.33
Fraser J Dawson Limited	1	11	12	5	80	52	127	237		1	526	1.60	£ 58,560.75	0.087	£ 111.33
D. McGhee & Sons Ltd					16	108	263	124			511	1.55	£ 19,711.94	0.029	£ 38.58
Graham The Plumbers' Merchant		26	43	92	80	63	99	20	21	7	451	1.37	£ 122,583.72	0.182	£ 271.80
J T C (65) Ltd		33	231	31	47	39	27	5		8	421	1.28	£ 241,453.43	0.358	£ 573.52
Wm. Lewis & Son Ltd	2	6	8	117	265	16	2				416	1.27	£ 121,666.67	0.180	£ 292.47
McLays Ltd			9	81	196	64	16	7	5	3	381	1.16	£ 68,296.27	0.101	£ 179.26
AMC Removals				8	123	145	85	4	3	9	377	1.15	£ 31,735.42	0.047	£ 84.18
Tillicoultry Quarries Limited	25	43	50	47	118	22	25	16	4	3	353	1.07	£ 349,526.26	0.518	£ 990.16
Rapid Fire Services Ltd		5	12	49	70	46	153	7		3	345	1.05	£ 55,024.25	0.082	£ 159.49
Yesss Electrical		1	10	34	71	57	68	24	29	2	296	0.90	£ 38,942.79	0.058	£ 131.56
IKL CARE	30	124	41	61	25	4			1	7	293	0.89	£ 721,856.41	1.069	£ 2,463.67
WHITE,MILNE & CO			6	31	38	49	61	45	48	1	279	0.85	£ 26,304.05	0.039	£ 94.28
Arco Limited Linlithgow	1	1	4	11	35	50	76	50	25	15	268	0.81	£ 30,443.91	0.045	£ 113.60
STIRLING PARK		1	1		40	219		1		3	265	0.81	£ 23,413.40	0.035	£ 88.35
Electric Center		2	5	31	31	47	60	29	52	4	261	0.79	£ 27,291.73	0.040	£ 104.57
Beatson Building Supplies Limited		7	21	30	57	20	51	33	37	3	259	0.79	£ 46,570.51	0.069	£ 179.81
AHC Tools		3	6	8	42	28	94	61	11		253	0.77	£ 26,510.69	0.039	£ 104.79
Lion Safety Ltd		7	7	18	45	62	79	14	9	9	250	0.76	£ 37,661.14	0.056	£ 150.64
Crossroads Caring Scotland Clackmannanshire	28	45	75	37	34	19		1	1	4	244	0.74	£ 580,995.51	0.861	£ 2,381.13
ROSS ELECTRICAL (NEWWEY & EYRE LTD)		9	14	15	72	22	41	32	16	3	224	0.68	£ 43,346.15	0.064	£ 193.51





Top 50 spend by Cost Centre

Cost Centre Code	Cost Centre Description	Total Spend	Total Value (%)	Suppliers	Transactions
0	Balance Sheet	£ 19,761,207.15	29.1738	157	841
1149	Secondary Schools PPP	£ 7,946,275.00	11.7312	5	25
1419	Physical Disability Assessment & Care Management	£ 6,230,967.36	9.1989	42	927
1404	Learning Disability Assessment & Care Management	£ 5,433,632.55	8.0217	46	1001
1414	Older People Assessment & Care Management	£ 3,722,663.99	5.4958	47	797
1398	HRA Operations	£ 1,842,545.58	2.7201	122	8659
1473	Residential Schools	£ 1,772,599.27	2.6169	9	168
1434	External Foster Care	£ 1,636,635.90	2.4161	11	468
1406	Mental Health Assessment & Care Management	£ 1,611,455.40	2.379	41	562
1072	Waste Treatment	£ 1,383,762.64	2.0428	14	162
1515	Utilities Management	£ 1,238,665.02	1.8286	21	145
1516	Building Repairs & Maintenance	£ 833,754.23	1.2308	101	1428
1264	ASSISTANCE TO PUPILS SPECIAL	£ 740,140.45	1.0926	27	282
PCARD	PCARD	£ 714,082.17	1.0542	574	3136
1102	Fleet Operations	£ 636,671.56	0.9399	74	826
1360	Homeless & Specialised Accom	£ 579,968.87	0.8562	26	1076
1208	Central IT Software Maintenance	£ 571,258.57	0.8433	32	78
1100	Roads Operations	£ 569,130.43	0.8402	66	952
1252	ASSISTANCE TO PUPILS-SECONDARY	£ 458,696.01	0.6771	7	144
1431	Disability Team	£ 436,687.13	0.6446	30	429
1506	HEEPS AB 2017-18	£ 430,730.16	0.6358	2	5
1163	Catering Central	£ 359,226.51	0.5303	19	748
1104	Grounds Maintenance	£ 337,719.87	0.4985	84	559
1430	Long Term Team	£ 289,092.05	0.4267	27	91
1033	Community Engagement	£ 285,221.46	0.421	8	16
1241	Secondary Non-Devolved	£ 254,310.13	0.3754	14	60
1436	Early Years	£ 225,236.75	0.3325	1	6

1228	Early Years Centrally Held	£ 218,506.57	0.3225	23	102
1082	Street Lighting Power	£ 215,517.20	0.3181	3	20
1070	Kerbside Recycling Contract	£ 186,441.30	0.2752	21	409
1426	Childrens Commissioned Services	£ 175,682.15	0.2593	3	13
1105	Street Care	£ 174,574.63	0.2577	26	459
1069	Waste Handling and Recycling	£ 171,460.19	0.2531	26	289
1495	Raising Attainment Secondary	£ 162,269.30	0.2395	6	14
1374	Scottish Welfare Fund	£ 161,812.19	0.2388	6	294
Unknown Cost Centre	Unknown Cost Centre	£ 156,600.08	0.2311	9	416
1452	Planning & Commissioning	£ 152,504.50	0.2251	3	20
1089	Bus Services	£ 151,377.06	0.2234	3	35
1209	Central IT Telephony	£ 146,196.39	0.2158	8	49
1081	Street Lighting Maintenance	£ 145,632.21	0.2149	11	60
1240	Raising Attainment Primary	£ 144,525.66	0.2133	19	26
1432	Family Placement Team	£ 142,750.50	0.2107	17	50
1412	Internal Residential Care	£ 141,427.51	0.2087	29	484
1074	Winter Maintenance	£ 131,349.19	0.1939	6	61
1106	Refuse Collection	£ 128,220.87	0.1892	17	311
1164	Catering Secondary	£ 126,646.63	0.1869	15	558
1373	Revenues Manager	£ 118,533.90	0.1749	3	17
1378	HRA Private Contractors	£ 104,294.68	0.1539	13	176
1508	Alloa Learning Community Pupil Equity Funding	£ 100,257.35	0.148	52	198
1077	Drainage & Flooding	£ 96,501.05	0.1424	12	44
1405	Clackmannanshire Equipment Store	£ 92,232.80	0.1361	36	379

Top 100 spend by Subjective Code

Subjective Code	Subjective Description	Total Spend	Total Value (%)	Suppliers	Transactions
60005	Asset Additions - Other Land and Building	£ 11,451,045.37	16.9054	57	200
40025	Payments To Contractors	£ 9,662,843.19	14.2654	151	840
40021	Home Care	£ 7,998,225.98	11.8079	34	1576
40018	Private Nursing Homes	£ 7,379,097.57	10.8939	27	565
40017	Private Residential Homes	£ 4,211,506.65	6.2175	35	536
60004	Asset Additions - Council Dwellings	£ 2,885,898.24	4.2605	24	161
60006	Asset Additions - Infrastructure	£ 2,577,498.80	3.8052	49	242
40042	Fostering & Kinship Payments	£ 1,685,939.05	2.4889	11	471
60002	Asset Additions - Vehicle, Plant and Equipment	£ 1,557,186.68	2.2989	29	84
20048	Pupil & Client Transport	£ 1,321,578.45	1.951	38	622
40015	Voluntary Organisations Payment	£ 1,213,222.50	1.7911	24	124
30006	Materials - Direct purchases from suppliers	£ 1,180,830.33	1.7432	195	5097
40016	Educational Establishments Payment	£ 1,175,606.05	1.7355	21	215
20016	Electricity	£ 1,120,493.95	1.6542	14	195
40026	Waste Contractors - Landfill	£ 907,392.88	1.3396	4	21
30005	Materials (issued from Stock)	£ 906,504.09	1.3382	74	3076
40036	Other Agencies Payment	£ 883,567.32	1.3044	115	360
20007	Annual Maintenance External Providers	£ 877,751.82	1.2958	101	1512
10066	Agency Staff Costs	£ 811,462.44	1.1979	12	1588
30112	Computer Software Maint.	£ 722,927.97	1.0672	37	82
PCARD	PCARD	£ 714,082.17	1.0542	574	3136
30069	Provision Of Food	£ 555,858.27	0.8206	23	1499
40024	Day Care	£ 515,572.75	0.7611	14	263
40034	Payment To Subcontractor	£ 500,483.53	0.7388	26	623
30000	Purchase Of Equipment	£ 457,047.84	0.6747	183	691
40019	Supported Accommodation	£ 440,572.27	0.6504	8	80
20013	Gas	£ 392,022.58	0.5787	6	112

20036	Vehicles - Diesel	£ 358,598.70	0.5294	1	32
60007	Asset Additions - Intangible	£ 346,301.19	0.5112	12	67
90048	Material Damage Insurance Premiums Paid	£ 325,997.52	0.4812	1	6
90039	Liabilities Premiums Paid	£ 314,129.52	0.4637	2	7
40031	Waste Contractors - Recycling	£ 286,721.65	0.4232	12	93
30001	Purchase Of Furniture	£ 274,872.67	0.4058	25	799
30008	Per Capita Teaching Materials	£ 273,140.98	0.4032	164	1146
40014	SQA Fees	£ 241,403.17	0.3563	1	11
20044	Short Term Vehicle Hire	£ 190,494.78	0.2812	18	245
30049	Equipment Maintenance	£ 172,946.53	0.2553	113	532
10091	Staff Training	£ 162,222.64	0.2394	105	231
Unknown Subjective	Unknown Subjective	£ 156,600.08	0.2311	9	416
30082	Professional Fees	£ 152,508.01	0.2251	48	145
40020	Respite Care	£ 149,582.56	0.2208	23	116
30108	Computer Hardware Purchase	£ 147,698.88	0.218	11	88
20011	Cleaning & Hygiene Materials	£ 147,454.18	0.2176	15	704
30076	Printing & Photocopying	£ 140,184.55	0.2069	14	47
90050	Motor Vehicles Insurance Premiums Paid	£ 124,565.10	0.1838	1	4
30099	Subscriptions	£ 101,533.73	0.1498	64	126
30050	Equipment Rental/Leasing	£ 90,223.92	0.1331	23	376
20043	Vehicles - Materials Direct	£ 88,196.54	0.1302	20	246
20038	Vehicles - External Maintenance	£ 83,245.51	0.1228	39	261
40028	Waste Contractors - Composting	£ 81,971.27	0.121	1	27
30106	Mobile Telephones	£ 80,572.81	0.1189	4	35
40029	Waste Contractors - Anaerobic Digestion	£ 67,083.08	0.099	1	14
20039	Vehicles -Tyres	£ 65,758.52	0.097	1	66
30071	Uniforms & Clothing	£ 59,876.22	0.0883	18	270
30105	Telephones	£ 59,532.37	0.0878	4	23
30007	General Consumables (small items)	£ 56,169.79	0.0829	55	809

30077	Stationery	£	53,156.28	0.0784	37	563
90028	WASP Leisure	£	51,040.00	0.0753	1	14
20018	Rents	£	49,054.55	0.0724	8	24
30092	Legal Expenses	£	47,229.84	0.0697	25	368
30100	Grants & Donations	£	46,953.10	0.0693	9	16
40030	Waste Contractors - Material Recovery Facility (MRF)	£	46,058.06	0.0679	3	3
30083	Minor Adaptations	£	43,038.04	0.0635	8	502
30073	Office Equipment - Purchases	£	42,319.70	0.0624	24	47
30003	Storage & Removal Charges	£	41,936.12	0.0619	7	423
30090	Postages	£	41,350.87	0.061	11	49
90035	Engineering Insurance Premiums Paid	£	39,838.19	0.0588	1	3
20009	Grounds Maintenance	£	36,948.92	0.0545	23	143
30101	Subsidy	£	35,168.36	0.0519	10	48
40013	Health Authorities	£	34,837.50	0.0514	3	9
30107	Telephone System Maint.	£	31,352.32	0.0462	2	3
30079	Advertising - General	£	30,296.72	0.0447	7	79
40045	Payments To Individuals (no service provision to the Council)	£	27,626.89	0.0407	13	55
30066	Catering Disposables	£	26,188.14	0.0386	7	133
30051	Scaffold Hire	£	23,163.67	0.0341	1	15
10092	Staff Training - Teachers	£	22,405.14	0.033	25	60
30084	Performing Rights	£	21,209.85	0.0313	5	7
20052	Vehicles - General Consumables	£	20,026.45	0.0295	8	73
50065	Respite Care (Private)	£	18,622.84	0.0274	5	9
99994	REFCUS Control Account	£	18,498.73	0.0273	3	3
30085	Per Capita Strategic Improvement Fund	£	17,226.72	0.0254	30	44
20019	Void Rent Loss	£	16,808.33	0.0248	1	8
20006	Corporate Building Repairs	£	16,694.40	0.0246	9	39
20035	Vehicles - Petrol	£	15,515.57	0.0229	3	23
90036	Fidelity Insurance Premiums Paid	£	15,260.00	0.0225	1	1

78013	Provision Legal Cases	£	15,051.00	0.0222	1	2
20023	Water Charges	£	14,670.17	0.0216	9	52
50000	Income Government Revenue Grant	£	14,654.57	0.0216	3	4
40046	Self Directed Support - Payment to Individuals	£	13,711.54	0.0202	5	28
30056	Library Books - Adult Fiction	£	13,590.34	0.02	3	40
40053	Trainee Travel Expenses	£	12,171.00	0.0179	4	20
30110	Computer Hardware Maint.	£	10,828.49	0.0159	4	12
20014	Renewable Fuel	£	10,773.00	0.0159	1	6
40067	Payments to Individuals (services provided to the Council)	£	10,237.72	0.0151	11	35
30020	Per Capita Mathematics	£	10,185.33	0.015	12	29
20027	Property Maint-Man.Charge	£	10,064.15	0.0148	12	15
40048	Client Amenities	£	9,859.99	0.0145	18	41
30023	Per Capita Music	£	9,842.79	0.0145	8	15
30080	Advertising - Marketing	£	8,674.68	0.0128	16	31
30041	Per Capita Health & Fitness	£	8,588.58	0.0126	9	90

Spend Summary by Supplier Size (Core Trade)

Size - Spend Summary by Supplier Size (Core Trade)

