
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**

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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	12,456	(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 partnersh 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	(455,449)
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 cwfd 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