
Report to: Audit Committee

Date of Meeting: 5 December 2019

Subject: Council Financial Performance 2019/20 – August 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 August 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

- 2.1 The Committee is asked to approve referral to Council for approval of additional capital work to Kilncraig's roof up to £0.300m (para 6.3).
- 2.2 The Committee is asked to note the report, commenting and challenging as appropriate on:
- 2.2.1 GF revenue spend is forecasting an overspend of £0.699m for the year to 31st March 2020;
- 2.2.2 the Health and Social Care Partnership (H&SCP) is forecasting an overspend for the year of £1.708m;
- 2.2.3 the HRA forecasted revenue surplus over budgeted surplus for the year of £(0.345m) to March 2020, which was reported to Place Committee in November;
- 2.2.4 the Capital programme for both HRA and GF are currently forecasting an underspend, and
- 2.2.5 progress to date in delivering the £4.810m savings programme, currently forecast to achieve 81.3%, as at the end of August 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 financial data to provide a summary position. The report also provides details of individual Directorate positions.

4.0 General Fund Revenue

- 4.1 At 31 August the General Fund is forecasting an overspend of £0.699m and H&SCP is forecasting an overspend of £1.708m, which brings the Council's overall position to an overspend of £2.407m for the year to March 2020. In October spending restraint was implemented to bring spend back in line with budget. Services have been asked to review all spend prior to authorisation.
- 4.2 **Appendix 1** provides the breakdown by each Directorate and centrally held Corporate Services along with the position for Partnerships and Sources of Funding.
- 4.3 A Finance report is submitted to each Directorate Committee for scrutiny. Detailed variances are contained within these reports which are available on the Council website.

5.0 Stirling & Clackmannanshire Health and Social Care Partnership (HSCP)

- 5.1 The HSCP is forecasting an overspend of £1.708m. This includes £0.672m in year costs for 5 ordinarily resident cases that are in dispute.
- 5.2 **Appendix 2** provides detail of the forecast overspend and variance movement since last reported to this Committee in September.

6.0 General Fund Capital

- 6.1 General Fund capital is forecasting an underspend of £(6.467)m to March 2020. This underspend mainly relates to the delay in the sign-off of the City Region Deal £(1.207)m resulting in a revised forecast for support costs, and the Kilncraigs BPRA payment of £(4.900)m which is expected to be made in October 2020 rather than the previous forecast of February 2020. This underspend will be carried forward into 2020/21 where required.
- 6.2 The early years programme is progressing well and on track to meet the August 2020 deadline for early years expansion. Budget will be reallocated as work is prioritised within the nurseries to meet the August 2020 deadline.
- 6.3 Committee is asked to refer to Council for approval essential capital work to Kilncraig's roof which is additional to the budgeted programme. This work is estimated to cost £0.270m with £0.030m for contingency and will be covered from underspends/slippage in existing projects within the programme.
- 6.4 **Appendix 3** provides a detailed breakdown of the projects within each asset plan with commentary on the reasons for any variances

Capital Receipts

- 6.5 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 £0.018m for the sale of vehicles, and are projecting to receive further receipts of £0.805m in the year from sale of surplus properties, taking the forecasted level of capital receipts to £4.42m. Additional properties are currently being prepared for sale and marketed from which further receipts are expected during the 2019/20 financial year.

7.0 2019/20 Savings Progress

- 7.1 The 2019/20 budget incorporated approved savings of £4.810m.

Appendix 4 indicates the forecast achievement by Directorate of those savings by 31 March 2020.

- 7.2 The appendix indicates that 81.3% of savings have or are likely to be achieved, with a further 18.7% at risk of not being achieved in 2019/20. This is a 2% reduction in achieved savings since last reported to Committee in September. The details of the movements are contained within the appendix.
- 7.3 Within Partnership & Performance unachievable savings (Red), there is £0.363m which relates to the Corporate redesign of the People Directorate. This is being held centrally to provide transparency of the saving achieved across all Directorates. Work is ongoing to realign budgets across Directorates as the restructure is finalised.

8.0 Financial Risks

- 8.1 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 fluctuations in the value 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.

8.1.1 Revenues Service

Within the Revenues service the areas of Council Tax, Universal Credit and Housing Benefit have significant levels of expenditure that could materially affect the outturns reported. Homeless housing benefit remains outwith the scope of Universal Credit at this point but should legislation change then the impact would be significant. These areas will continue to be reviewed on an ongoing basis and any changes will be included within forecasted outturns and reported to Committee.

8.2 Provisions

At the 31 March 2019 the Council set aside sums in respect of future liabilities for Equal Pay, Insurance, PPP, and Legal Case - Ordinarily Resident. **Appendix 5** provides a summary of the movements to date and expected year end balance.

8.3 Contingent Liabilities

The Council reported five Contingent Liabilities at 31 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 31 August 2019 these Contingent Liabilities are still in existence and no further information is available to either remove or quantify any potential liability.

9.0 Housing Revenue Account (HRA)

- 9.1 The HRA Revenue account is forecasting a surplus of £(5.239)m which is £(0.345)m above the budgeted surplus.
- 9.2 The HRA Capital Programme is forecasting an underspend for the year of £(0.016)m.
- 9.3 Further detail of the forecast positions for the HRA can be found in the outturn report presented to the Place Committee on the 7th November 2019.

10.0 Conclusions

- 10.1 General Fund revenue spend is forecasting an overspend of £0.699m for the year to March 2020.
- 10.2 The Health and Social Care Partnership (H&SCP) is forecasting an overspend for the year of £1.708m.
- 10.3 The HRA revenue budget is forecasting a surplus over budget for the year of £(0.345)m to March 2020.
- 10.4 The GF Capital programme is forecasting an underspend of £(6.467)m.
- 10.5 The HRA Capital programme is forecasting an underspend of £(0.016)m.
- 10.6 Of the £4.810m approved savings programme 81.3% are forecast to be achieved as at the end of August 2019.

11.0 Sustainability Implications

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

12.0 Resource Implications

12.1 *Financial Details*

- 12.2 The full financial implications of the recommendations are set out in the report. This includes a reference to full life cycle costs where appropriate. Yes ☒

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

12.4 *Staffing*

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

13.0 Exempt Reports

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

14.0 Declarations

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

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

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

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

15.0 Equalities Impact

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

16.0 Legality

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

17.0 Appendices

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

Appendix 1- Council Summary Financial Outturn at August 2019

Appendix 2- HSCP Variance and movement at August 2019

Appendix 3- General Fund Capital Outturn at August 2019

Appendix 4- Summary Savings by Directorate at August 2019

Appendix 5- Provisions

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)

| 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 | |

| | Annual Budget 2019/20 £'000 | Forecast to March 2020 £'000 | Variance Forecast to Budget £'000 |
|--|-----------------------------------|------------------------------------|---|
| <u>Directorate</u> | | | |
| People | 71,414 | 72,573 | 1,159 |
| Place | 18,204 | 17,485 | (719) |
| Partnership & Performance | 10,930 | 10,810 | (119) |
| Corporate Services | 8,593 | 8,971 | 379 |
| | 109,141 | 109,840 | 699 |
| <u>Partnerships</u> | | | |
| Central Scotland Valuation | 395 | 395 | 0 |
| Health & Social Care Partnership | 17,085 | 18,793 | 1,708 |
| | 17,480 | 19,188 | 1,708 |
| <u>Sources of Funding</u> | | | |
| General Revenue Funding/Non-Domestic Rates | (96,778) | (96,778) | 0 |
| Council Tax | (22,988) | (22,988) | 0 |
| Council Tax Reduction Scheme | (3,626) | (3,626) | 0 |
| | (123,392) | (123,392) | 0 |
| Application of unapplied Capital receipt | (2,041) | (2,041) | 0 |
| Contribution from Earmarked Reserves | (1,188) | (1,188) | 0 |
| | (126,620) | (126,620) | 0 |
| Projected (Under)/Overspend | 0 | 2,408 | 2,408 |

| <i>Health & Social Care Partnership</i> | <i>Variance Forecast to Budget at June</i> | <i>Variance Forecast to Budget at August</i> | <i>Movement in variance June to August</i> | <i>Narrative</i> |
|---|--|--|--|---|
| | <i>£'000's</i> | <i>£'000's</i> | <i>£'000's</i> | |
| Employees | | | | |
| Employee Expenditure | (934) | (807) | 127 | Underspend due to vacancies as a result of service reductions (does not include impact of management restructure at this time). Movement due to recruitment in Disability daycare, Learning Disability assessment & care and Locality management. |
| Long Term Care | | | | |
| Nursing Homes | 665 | 755 | 90 | Overspend represents approx 21 places over those budgeted, numbers are constant with 188 places being purchased. |
| Residential Homes | 1,147 | 1,056 | (91) | Overspend represents approx 10 places over those budgeted. Numbers are fairly stable with 65 places purchased. This overspend also includes indicative costs for five ordinary residence cases currently in dispute at a cost of £0.672m for 2019/20. The favourable movement is due to a reduction in the cost of some packages. Discussions are ongoing to resolve the overspend. |
| Community Based Care | | | | |
| Care at Home | 1,698 | 1,697 | (1) | Current commitment to purchase 10,500 hours of care per week and overspend is equivalent to 1300 hours per week over and above budget. This position is consistent with no major swings in provision of service. |
| Day Care | 110 | 108 | (2) | Day care for approximately 42 service users of which 19 have complex needs, the forecast is stable at this time. This position is consistent with no major swings in provision of service. |
| Direct Payments | 110 | 88 | (22) | There are approximately 32 direct payments to service users. This is a demand led provision |
| Housing Aids and Adaptations | 7 | 7 | 0 | Demand driven within private sector homes. |
| Housing with Care | 107 | 109 | 2 | This budget is for Supported Accommodation that is paid to external providers, there have been additional placements this financial year in excess of the budget. |
| Respite | (51) | (43) | 8 | Day care service provided by Alzheimers Scotland and Scottish Autism, this is demand led. |
| Misc Third Party Payments | | | | |

| | | | | |
|------------------------------|--------------|--------------|-----------|--|
| Misc Third Party Payments | (782) | (729) | 53 | Includes growth budget of £1.152m to be reallocated over Long term care and Care at Home. Once this is realigned there will be an overspend on Third party payments of £0.370m, these are paid to voluntary organisations and NHS to provide advocacy and complex care. |
| Supplies and Services | | | | |
| Premises Expenditure | 62 | 62 | 0 | Overspend due to 17/18 unachieved saving within disability day care |
| Supplies and Services | 53 | 28 | (25) | Increased spend on aids and statutory safety inspections on equipment, this is a reduction on previously forecast. |
| Transport Expenditure | 4 | 6 | 2 | Overspend on staff travel mainly on re-ablement team in the community |
| Income | | | | |
| Income | (354) | (439) | (85) | Client income for contributions towards Residential Care and Care at Home. Budget to be realigned with Long term care and Care at home provision. |
| Resource Transfer (Health) | (190) | (190) | 0 | Includes Income from NHS, integration funding and contributions for complex care. Includes inflationary uplift. Income forecasted has reduced in relation to recharge for Chief Officer but this is offset by a reduction in employee costs. This budget will be realigned with Long Term care and Care at Home. |
| Total | 1,652 | 1,708 | 56 | |

Appendix 3

| Project ID | Project ID Description | Cluster Description | Amended Budget 2019/20 | Expenditure | Projected Out-turn | Projected (Under)/Overspend | Notes | Carry Forward 20/21 |
|----------------------------------|---|----------------------------|------------------------|-------------|--------------------|-----------------------------|--|---------------------|
| | | | £ | £ | £ | £ | | |
| Community Investment Strategy | | | | | | | | |
| All Clackmannanshire Areas | | | | | | | | |
| 10041 | Schools ICT Replacement - All Primaries | All Clackmannanshire Areas | 90,000 | 109,295 | 90,000 | (0) | | |
| 10042 | Community Investment Grants | All Clackmannanshire Areas | 100,000 | 16,538 | 50,000 | (50,000) | Funding Approved to date £38k. Minimal new bids expected to be received before the end of the year. | |
| 10156 | City Deals | All Clackmannanshire Areas | 1,307,000 | 0 | 100,000 | (1,207,000) | Delay in signing of deal, majority of spend will require to be carried forward. Forecast of £100k for staff if deal signed 19/20 | 1,207,000 |
| 10174 | Fitness Suite Replacement | All Clackmannanshire Areas | 23,000 | 10,696 | 22,080 | (920) | Year 1 (18/19) delieverd in 19/20, Year 2 now being ordered. | |
| | Corporate Buildings | All Clackmannanshire Areas | 120,955 | 0 | 120,955 | 0 | To be allocated as projects identified | |
| Total All Clackmannanshire Areas | | | 1,640,955 | 136,529 | 383,035 | (1,257,920) | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| Alloa Cluster | | | | | | | | |
| 10000 | Schools ICT Replacement - Alloa | Alloa Cluster | 42,000 | 23,942 | 42,000 | 0 | | |
| 10003 | CCTV Equipment | Alloa Cluster | 20,783 | 0 | 20,783 | 0 | | |
| 10006 | Park Primary School - School Development | Alloa Cluster | 553,843 | 47,636 | 553,843 | 0 | Invoice to be split across relevant properties, incorrectly coded. | |
| 10007 | School Interactive Display Replacement - Alloa | Alloa Cluster | 80,000 | 20,070 | 80,000 | 0 | | |
| 10008 | Heritage Improvement | Alloa Cluster | 23,590 | 0 | 23,590 | 0 | | |
| 10010 | Kilncraigs BPRA | Alloa Cluster | 4,900,000 | 0 | 0 | (4,900,000) | To be repaid in Oct 2020 based on final contract | 4,900,000 |
| 10021 | Sunnyside Primary School - School Development | Alloa Cluster | 0 | 1,200 | 1,200 | 1,200 | | |
| 10136 | Speirs Centre | Alloa Cluster | 72,492 | 0 | 24,419 | (48,073) | Work competed under warranty, no cost to the council. | |
| 10150 | Bowmar Area Enhancements | Alloa Cluster | 342 | 0 | 0 | (342) | | |
| 10169 | Kelliebank Depot Improvements | Alloa Cluster | 24,564 | 0 | 24,564 | (0) | | |
| 10183 | Forthbank Recycling Centre Improvements | Alloa Cluster | 200,000 | 5,426 | 80,000 | (120,000) | Issues with Contractors, project will be delayed | 120,000 |
| | | | | | | | | |
| Total Alloa Cluster | | | 5,917,614 | 98,275 | 850,399 | (5,067,215) | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| Hillfoots Cluster | | | | | | | | |
| 10029 | Street Lighting Improvements - Tillicoultry & Alva | Hillfoots Cluster | 0 | 7,785 | 0 | (0) | | |
| 10031 | Schools ICT Replacement - Alva Academy | Hillfoots Cluster | 42,000 | 23,409 | 42,000 | (0) | | |
| 10032 | Alva Community Campus/Locality Hub/Primary School | Hillfoots Cluster | 11,464 | 4,078 | 11,464 | 0 | Transfer back money to Craigbank, Menstrie and Park used last year to pay for additional costs at Alva Hub | |
| 10034 | Hillfoots Glen - Upgrading - Alva | Hillfoots Cluster | 13,180 | 11,850 | 13,180 | 0 | Additional costs incurred due to installation on difficult terrain. overspend offset by Bowmar Area Enhancement underspend | |
| 10035 | School Interactive Display Replacement - Alva | Hillfoots Cluster | 79,000 | 20,070 | 79,000 | 0 | | |
| | | | | | | | | |
| 10036 | Park, Play Area & Open Space Improvements - Hillfoots | Hillfoots Cluster | 50,000 | 16,606 | 50,000 | 0 | | |

| <i>Project ID</i> | <i>Project ID Description</i> | <i>Cluster Description</i> | <i>Amended Budget 2019/20</i> | <i>Expenditure</i> | <i>Projected Out-turn</i> | <i>Projected (Under)/Overspend</i> | <i>Notes</i> | <i>Carry Forward 20/21</i> |
|--|---|---------------------------------|-------------------------------|--------------------|---------------------------|------------------------------------|---|----------------------------|
| | | | £ | £ | £ | £ | | |
| 10039 | Village and Small Town - Dollar | Hillfoots Cluster | 25,617 | 0 | 25,617 | (0) | | |
| 10044 | Alva Primary School - School Development | Hillfoots Cluster | 0 | 0 | 0 | 0 | | |
| 10118 | Coalsnaughton Primary School - School Development | Hillfoots Cluster | 4,530 | 7,654 | 4,449 | (81) | | |
| 10119 | Strathdevon Primary School - School Development | Hillfoots Cluster | 0 | 0 | 30,000 | 30,000 | DDA money to be added | |
| 10121 | Menstrie Nursery | Hillfoots Cluster | 1,169,229 | 742,244 | 1,373,100 | 203,871 | Legacy developer's contribution to be added | |
| 10124 | Tillicoultry Primary School - School Development | Hillfoots Cluster | 4,000 | 978 | 4,000 | 0 | | |
| 10140 | Village and Small Town - Alva | Hillfoots Cluster | 225,000 | 207,511 | 225,000 | 0 | | |
| 10189 | Village and Small Town - Menstrie | Hillfoots Cluster | 0 | 0 | 0 | 0 | | |
| | | | | | | | | |
| Total Hillfoots Cluster | | | 1,624,020 | 1,042,184 | 1,857,810 | 233,790 | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| Lornshill Cluster | | | | | | | | |
| 10011 | Schools ICT Replacement - Lornshill | Lornshill Cluster | 41,000 | 30,624 | 41,000 | (0) | | |
| 10012 | Sauchie Hall Locality Hub | Lornshill Cluster | 56,737 | 42,760 | 56,737 | (0) | | |
| 10014 | Craigbank Primary School Refurbishment | Lornshill Cluster | 952,015 | 1,222,325 | 908,116 | (43,899) | | |
| 10017 | School Estate - Tullibody South Campus | Lornshill Cluster | 4,131,869 | 3,064,798 | 4,308,508 | 176,639 | Early Years funding to be allocated. | |
| 10018 | Village and Small Town - Tullibody | Lornshill Cluster | 0 | 0 | 0 | 0 | Invoice received project complete | |
| 10019 | Network Infrastructure Improvement | Lornshill Cluster | 38,226 | 31,270 | 38,226 | (0) | | |
| 10020 | School Interactive Display Replacement - Lornshill | Lornshill Cluster | 80,000 | 20,059 | 80,000 | 0 | Lornshill cluster spend Tullibody South 2019 as part of rolling programme | |
| 10023 | Street Lighting Improvements - Tully/Clacks | Lornshill Cluster | 0 | 0 | 0 | 0 | | |
| 10024 | Clackmannan Primary School Refurbishment/Locality Hub | Lornshill Cluster | 744,646 | 318,166 | 744,646 | (0) | | |
| 10043 | Lochies Primary School - School Development | Lornshill Cluster | 0 | 470 | 0 | 0 | | |
| 10122 | Deerpark Primary School - School Development | Lornshill Cluster | 28,529 | 32,288 | 28,529 | 0 | | |
| 10125 | Banchory Primary School - School Development | Lornshill Cluster | 14,197 | 485 | 30,000 | 15,803 | Add legacy developer's contribution | |
| 10127 | St Serfs Primary School - School Development | Lornshill Cluster | 32,480 | 2,152 | 32,480 | 0 | | |
| 10132 | Sauchie Nursery - School Development | Lornshill Cluster | 102,000 | 0 | 20,000 | (82,000) | minimal works at Sauchie. Transfer to Park and Menstrie £82k | |
| 10149 | Environmental Monies | Lornshill Cluster | 858,819 | 1,634 | 858,819 | 0 | | |
| 10164 | Clackmannan CAP | Lornshill Cluster | 93,000 | 0 | 70,000 | (23,000) | | |
| | | | | | | | | |
| Total Lornshill Cluster | | | 7,173,518 | 4,767,031 | 7,217,061 | 43,543 | | |
| Total Community Investment Strategy | | | 16,356,107 | 6,044,019 | 10,308,306 | (6,047,801) | | |
| Fleet Asset Management Strategy | | | | | | | | |
| Fleet Asset Management Strategy | | | | | | | | |
| 10062 | Vehicle Replacement | Fleet Asset Management Strategy | 1,767,414 | 635,925 | 1,767,414 | (0) | | |
| Total Fleet Asset Management Strategy | | | 1,767,414 | 635,925 | 1,767,414 | (0) | | |
| IT Asset Management Strategy | | | | | | | | |
| IT Asset Management Strategy | | | | | | | | |
| 10064 | IT Infrastructure | IT Asset Management Strategy | 144,000 | 52,314 | 144,000 | 0 | Form 1 signed 11.10.19 storage £49k Form 1 signed 16.10.19 Blade Servers £30k GF and £10k charged to HRA | |

| <i>Project ID</i> | <i>Project ID Description</i> | <i>Cluster Description</i> | <i>Amended Budget 2019/20</i> | <i>Expenditure</i> | <i>Projected Out-turn</i> | <i>Projected (Under)/Overspend</i> | <i>Notes</i> | <i>Carry Forward 20/21</i> |
|--|---|------------------------------------|-------------------------------|--------------------|---------------------------|------------------------------------|---|----------------------------|
| | | | £ | £ | £ | £ | | |
| 10065 | Telecare | IT Asset Management Strategy | 0 | 0 | 0 | 0 | | |
| 10066 | Social Services Integrated System | IT Asset Management Strategy | 193,405 | 0 | 0 | (193,405) | Joint Project Board established with Stirling. Procurement options being explored | 193,405 |
| 10067 | Digital Transformation | IT Asset Management Strategy | 25,703 | -3,700 | 25,703 | (0) | | |
| 10165 | CCTV Kelliebank | IT Asset Management Strategy | 0 | 0 | 0 | 0 | | |
| 10187 | Digital Infrastructure | IT Asset Management Strategy | 400,000 | 0 | 400,000 | 0 | Scoping start Sept, Works Q4 | |
| 10190 | Social Services Adaptations | IT Asset Management Strategy | 75,000 | 0 | 75,000 | 0 | | |
| Total IT Asset Management Strategy | | | 838,108 | 48,614 | 644,703 | (193,405) | | |
| Land Asset Management Strategy | | | | | | | | |
| Land Asset Management Strategy | | | | | | | | |
| 10061 | SWF/Wheeled Bins | Land Asset Management Strategy | 48,000 | 6,653 | 34,900 | (13,100) | | |
| Total Land Asset Management Strategy | | | 48,000 | 6,653 | 34,900 | (13,100) | | |
| Property Asset Management Strategy | | | | | | | | |
| Alloa Cluster | | | | | | | | |
| 10177 | Boiler Replacement - Kilncraigs | Alloa Cluster | 0 | 0 | 0 | 0 | | |
| 10191 | Town Centre Regeneration Fund | Alloa Cluster | 683,000 | 0 | 683,000 | 0 | Project out to tender Work expected to commence before end of year. | |
| 10198 | Boiler Replacement No 2 - Kilncraigs | Alloa Cluster | 22,000 | 0 | 22,000 | 0 | Form 1 signed Oct 19. Commitment to be moved cost centre | |
| Total Alloa Cluster | | | 705,000 | 0 | 705,000 | 0 | | |
| Property Asset Management Strategy - non cluster | | | | | | | | |
| 10045 | Statutory Compliance DDA Schools | Property Asset Management Strategy | 10,270 | 18,852 | 16,000 | 5,730 | To be moved to Lochies. | |
| 10046 | Compliance - Asbestos Removal (Schools) | Property Asset Management Strategy | 20,000 | 0 | 20,000 | (0) | To be moved to Banchory | |
| 10180 | Boiler Replacement - Ben Cleuch Centre | Property Asset Management Strategy | 7,045 | 7,045 | 0 | (7,045) | | |
| | Bowmar Regeneration Funding | Alloa Cluster | 350,000 | 0 | 350,000 | 0 | Project will only proceed if funding is secured. Awaiting notification of bid. | |
| 10182 | Bowmar CSEP | Property Asset Management Strategy | 40,000 | 0 | 40,000 | 0 | Work completed invoice will be received in next 4 weeks | |
| Total Property Asset Management Strategy - non cluster | | | 427,315 | 25,897 | 426,000 | (1,315) | | |
| Total Property Asset Management Strategy | | | 1,132,315 | 25,897 | 1,131,000 | (1,315) | | |
| Roads Asset Management Strategy | | | | | | | | |
| All Clackmannanshire Areas | | | | | | | | |
| 10176 | Electric Vehicle Charge Points | All Clackmannanshire Areas | 200,000 | 11,813 | 200,000 | 0 | | |

| <i>Project ID</i> | <i>Project ID Description</i> | <i>Cluster Description</i> | <i>Amended Budget 2019/20</i> | <i>Expenditure</i> | <i>Projected Out-turn</i> | <i>Projected (Under)/Overspend</i> | <i>Notes</i> | <i>Carry Forward 20/21</i> |
|---------------------------------------|--|--------------------------------|-------------------------------|--------------------|---------------------------|------------------------------------|-----------------------------|----------------------------|
| | | | £ | £ | £ | £ | | |
| Total All Clackmannanshire Areas | | | 200,000 | 11,813 | 200,000 | 0 | | |
| Road Asset Management Strategy | | | | | | | | |
| 10049 | Flood Prevention | Road Asset Management Strategy | 111,166 | 44,361 | 111,166 | 0 | | |
| 10050 | Cycle Routes | Road Asset Management Strategy | 100,000 | 50 | 100,000 | 0 | | |
| 10051 | Carriageways | Road Asset Management Strategy | 2,102,000 | 1,403,263 | 2,102,000 | 0 | | |
| 10052 | Footways | Road Asset Management Strategy | 0 | 0 | 0 | 0 | | |
| 10054 | Bridge Improvements | Road Asset Management Strategy | 99,886 | 279 | 99,886 | 0 | | |
| 10055 | Road Safety | Road Asset Management Strategy | 0 | 28,908 | 0 | 0 | | |
| 10056 | Lighting Replacement | Road Asset Management Strategy | 339,127 | 215,604 | 339,127 | 0 | | |
| 10172 | Parking Management Scheme | Road Asset Management Strategy | 271,270 | 25,681 | 60,000 | (211,270) | Project extended into 21/22 | 211,270 |
| Total Roads Asset Management Strategy | | | 3,223,449 | 1,729,959 | 3,012,179 | (211,270) | | |
| | | | | | | | | |
| Total Capital Programme | | | 23,365,393 | 8,491,067 | 16,898,501 | (6,466,892) | | 6,631,675 |
| Income | | | | | | | | |
| 1476 | Government Grant | | (6,208,000) | | (6,208,000) | 0 | | |
| 1476 | Specific Government Grant - CWSS | | (84,000) | | (84,000) | 0 | | |
| 1476 | Clackmannan Regeneration | | (606,318) | | (606,318) | 0 | | |
| 1476 | Dollar Development (81012) | | (20,000) | | (20,000) | 0 | | |
| | Early Learning & Childcare Expansion Grant | | (2,775,841) | | (2,775,841) | 0 | | |
| | Charge Place Scotland | | (200,000) | | (200,000) | 0 | | |
| | Town Centre Regeneration funding | | (683,000) | | (683,000) | 0 | | |
| | Bowmar Regeneration Funding | | (350,000) | | (350,000) | 0 | | |
| | Total Capital Income | | (10,927,159) | 0 | (10,927,159) | 0 | | |
| | | | | | | | | |
| | Net Capital Programme | | 12,438,234 | 8,491,067 | 5,971,342 | (6,466,892) | | 6,631,675 |

| Summary By Division | Approved savings 2019/20 £ | Achieved/ Likely to be achieved £ | At risk of not being achieved £ | Unachievable £ |
|--|----------------------------------|---|--|-------------------|
| People | 1,626,314 | 1,398,224 | 18,090 | 210,000 |
| Place | 562,234 | 408,234 | 0 | 154,000 |
| Partnership & Performance | 2,621,731 | 2,106,675 | 25,000 | 490,056 |
| Total | 4,810,279 | 3,913,133 | 43,090 | 854,056 |
| | | 81.3% | 0.9% | 17.8% |
| Movement from previously reported | | | | |
| Previous total | 4,810,279 | 4,007,363 | 160,360 | 642,556 |
| | | 83.3% | 3.3% | 13.4% |
| Movement | 0 | (94,230) | (117,270) | 211,500 |
| Detail of Movement | | | | |
| SSME01 | | (170,000) | | 170,000 |
| SSPD01 | | 60,000 | (60,000) | |
| EDUSR02 | | 18,770 | (18,770) | |
| PLCMEF004 | | (3,000) | | 3,000 |
| 0014E1 CORP | | | (13,500) | 13,500 |
| Funding Officer | | | (25,000) | 25,000 |
| Total movement | | (94,230) | (117,270) | 211,500 |

Provisions as at August 2019

Appendix 5

| 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 |