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**Report to: Audit & Scrutiny Committee**

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**Date of Meeting: 23 April 2026**

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**Subject: Council Financial Performance 2025/26 as at December 2025**

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**Report by: Chief Finance Officer**

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## **1.0 Purpose**

1.1 This paper provides an update on the financial performance for the Council, as at 31 December 2025, in respect of:

- the General Fund (GF) revenue and capital spend and the achievement of savings for the financial year 2025/26, and
- the Clackmannanshire element of the Stirling & Clackmannanshire Health and Social Care Partnership (H&SCP) revenue spend.

## **2.0 Recommendations**

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

2.1.1 General Fund revenue forecast underspend of £(5.227)m for the year to 31 March 2026;

2.1.2 the Clackmannanshire element of the Health and Social Care Partnership (H&SCP) forecast overspend of £6.375m, for the year to 31 March 2026;

2.1.3 the balances of earmarked reserves used to date and remaining balances at 31 December 2025;

2.1.4 forecast delivery of £3.270m of the £3.814m approved savings programme, representing a forecasted achievement of 85.7%, as at 31 December 2025, and

2.1.5 the General Fund Capital Programme forecast underspend of £(7.345)m.

### **3.0 Background**

3.1 This report summarises the forecast financial position of the Council for the financial year ending 31 March 2026. This report consolidates the detailed financial data to provide a summary position for the Council. The report also provides detail of individual Directorate positions and their service areas within the appendices.

### **4.0 General Fund Revenue**

4.1 As at 31 December 2025 the General Fund is forecasting an underspend for the year of £(5.227)m. This is a favourable movement of £(2.589)m since reported at September. The movement relates to £(1.647)m within front line services and £(0.942)m within Corporate Centrally Held as shown on **Appendix 1**.

4.2 The Council Summary at **Appendix 1** provides the forecast position and movement by each Directorate and centrally held Corporate Service areas along with the position for Partnerships and Sources of Funding. The overall net underspend is made up as follows:

- People Directorate - £(1.135)m underspend including £(0.691)m relating to Devolved budgets which will be earmarked for use in 2026/27;
- Place Directorate - £(1.895)m underspend;
- Partnership & Performance Directorate - £(0.451)m underspend, and
- Chief Executive and Corporate Services - £(1.746)m underspend which includes centrally held savings offset by underspends within individual services and £(1.000)m Invest to Save funding which will be earmarked for future spend.

4.3 **Appendices 3 to 6** provide details of individual Directorate financial performance, with variance by Service area and reason for variance.

4.4 The recently approved budget for 2026/27 included assumptions on the underspend for 2025/26 contributing to uncommitted reserves. This also included an additional contribution to the HSCP to offset the projected in year overspend for 2025/26. Whilst the projected underspend remains favourable in keeping with these assumptions, measures to reduce spend in year remain in place. This includes continuation of essential spend, meaning that only spend that is currently committed should be undertaken and recruitment carried out for business critical posts only.

### **Earmarked Reserves**

4.5 At 1 April 2025, the council held earmarked reserves of £16.192m. Earmarked reserves are funds held for specific purposes which can include grant funding or ringfenced income with specific conditions on how it must be spent, funding to cover spend on specific projects that were not completed the previous year and funding ringfenced internally to take forward work in line with Council

priorities. A number of the earmarked reserves shown in the table below have commitments against them but are only drawn down when spend is incurred.

- 4.6 For 2025/26, £(3.371)m has been allocated to cover actual spend incurred up to 31 December 2025 which leaves a balance of £12.821m to be drawn down against future spend. Details of balances held are set out in the table below:

<b>Earmarked Reserve</b>	<b>Opening Balance 01 April 2025</b>	<b>Allocated spend as at December 2025</b>	<b>Balance remaining as at December 2025</b>
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
Devolved School Management	601	601	-
Pupil Equity Funding	611	611	-
Ringfenced Housing Grants	789	200	589
Organisational Change fund	121	-	121
Other Miscellaneous Commitments	2,439	378	2,061
Scottish Welfare Fund	190	-	190
Employment Fund	1,222	-	1,222
Transformation fund	3,481	581	2,900
COVID - Specific Funding	160	-	160
Specific Employability Funding	403	10	393
Developer Contributions	962	-	962
Ukrainian refugee support	551	54	497
Homeless Accommodation	1,358	16	1,342
General Services Pressure	2,958	920	2,038
Support 2025/26 budget	346	-	346
<b>TOTAL</b>	<b>16,192</b>	<b>3,371</b>	<b>12,821</b>

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

- 5.1 As at 31 December 2025 the Clackmannanshire element of the H&SCP is reporting a forecast overspend of £6.375m against the budgeted contribution to the Partnership, a favourable movement of £(0.081)m since reported at September 2025. Details of the variances that make up this overspend and the reasons for movement are shown in **Appendix 7**.
- 5.2 The latest finance report presented to the Integrated Joint Board (IJB) on 28 January 2026 indicated an overspend for the year on the integrated budget across the Partnership of £15.496m before savings and any additional contributions from partners. This reduces to £7.295m after application of the additional £4.000m contribution from NHS Forth Valley held in reserves and £4.201m proposed release of earmarked reserves.

- 5.3 As part of 2026/27 Budget Setting in February 2026, Council agreed to earmark £2.824m to fund an additional contribution to the 2025/26 projected overspend. This amount equates to risk share on the basis of voting shares on the current projected overspend and the actual additional contribution will be confirmed once the final year end position of the partnership is known.
- 5.4 As reported to the Board, “the 2026/27 budget will look towards working down the structural deficit which the partnership is carrying in relation to budget overspending in the prior financial year as well as assessing how current year pressure can be managed. Following the conclusion of the 2025/26 year there will be no unallocated reserves remaining and £2.052m of committed reserves. Action needs to be taken to reduce the cost base and then transform the partnership infrastructure to continue to deliver financial sustainability. The budget work for 2026/27 will consider savings over the next 3 years to allow planning work to occur which will deliver savings in 2027/28 and 2028/29 creating greater efficiency to the partnership and with this financial savings”.
- 5.5 However, due to the remaining projected overspend, there is also a requirement to continue to collaborate with partners to consider further potential budget recovery options to mitigate the risks as far as possible as well as taking all available steps to accelerate progression with the delivery plan.
- 5.6 The formal dispute resolution process continues to progress with the following items remaining under discussion:
- 2025/26 projected outturn;
  - Review of the process around the formation of the updated Integration Scheme, and
  - Review of the Strategic Commissioning Plan.
- 5.7 The dispute resolution process has been moving forward, having agreed the risk share for the 2024/25 year. The 2025/26 risk share is also expected to be managed through additional contributions from partners using the existing Integration Scheme, however, there is awareness that risk share contributions may be requested of partner organisations in 2026/27, dependent on budget savings delivery.

## **6.0 General Fund Capital**

- 6.1 For 2025/26, the approved General Fund Capital programme set out significant gross investment in Clackmannanshire amounting to £29.266m. A further £3.925m was added as a result of carry forwards from 2024/25 and £3.259m has been added to reflect additional grant income for various projects and initiatives. These additional amounts have increased the approved gross budget for 2025/26 to £36.450m.
- 6.2 Whilst work on capital projects has been progressed, delays are still being incurred due to internal and external factors. On review of the forecasts as at December, spend is estimated to be £29.105m for the year resulting in an

underspend of £(7.345)m against the revised budget of which £7.290m is anticipated to be carried forward to 2026/27.

6.3 A summary of the projected outturn position for each of the Asset plans with main variances are shown in the table below:

Asset Management Strategy	Revised Budget 2025/26	Forecast to 31 March 2026	Over / (under) Spend	Main Variances
	£m	£m	£m	
<b>Community Investment Strategy</b>	22.542	18.550	(3.992)	Underspends on: <ul style="list-style-type: none"> <li>- City Region Deal £(1.178)m - Forecast has been reprofiled with underspend included in 2026/27 approved capital programme.</li> <li>- Wellbeing Hub &amp; Resourcing £(2.007)m - Forecast has been reprofiled with underspend to be carried forward to 2026/27.</li> <li>- Alva cemetery extension £(0.400)m – project delayed into 2026/27</li> </ul>
<b>Fleet</b>	0.568	0.568	(0.000)	Spend anticipated to be in line with budget
<b>IT</b>	2.860	2.382	(0.478)	Underspend on: <ul style="list-style-type: none"> <li>- Social Services Adaptations £(0.040m)- ongoing procurement to appoint supplier for digital telecare equipment.</li> <li>- Social Work IT MVP £(0.040)m</li> <li>- Digital and IT Resourcing £(0.098)m,</li> <li>- IT Network Switching £(0.125)m</li> <li>- Work Smarter £0.121m</li> </ul>
<b>Land</b>	0.696	0.467	(0.229)	Underspends on: <ul style="list-style-type: none"> <li>- Polmaise Waste Transfer Station – £(0.077)m no expenditure to date by Stirling Council</li> <li>- Renewable Energy Projects £(0.150m) -ongoing work with Net Zero Scotland to commence in 2025/26</li> </ul>
<b>Place Based Investment Fund</b>	0.281	0.281	(0.000)	- Spend in line with budget
<b>Property</b>	4.680	2.122	(2.558)	Underspends on:

Asset Management Strategy	Revised Budget 2025/26	Forecast to 31 March 2026	Over / (under) Spend	Main Variances
	£m	£m	£m	
				<ul style="list-style-type: none"> <li>- Learning Estates Options Appraisals £(2.242)m underspend – has been reprofiled and reallocated as part of 2026/27 budget process.</li> <li>- Cemetery Walls Upgrade £(0.470)m delay due to adverse weather</li> </ul> <p>In year overspend on SW IT System £0.514m due to project pace being quicker than anticipated. Future year budget will be reduced</p>
<b>Roads</b>	4.823	4.735	(0.088)	<p>Underspend on Active Travel Infrastructure £(0.196m) to be carried forward</p> <p>Overspend on Carriageways £0.127m</p>
<b>Gross Capital Expenditure</b>	<b>36.450</b>	<b>29.105</b>	<b>(7.345)</b>	
<b>Allocation of Capital Funding</b>	<b>(9.595)</b>	<b>(7.817)</b>	<b>1.779</b>	<p>Funding is allocated to projects as it is spent. Any funding that is not utilised in full will be carried forward to 2026/27 (where grant conditions allow) or repaid.</p> <p>Main underspends:</p> <ul style="list-style-type: none"> <li>- City Region Deal £(0.689)m - Grant not required in current year due to delayed spend.</li> <li>- Free School Meals £(0.257)m – delay in spend against grant funding.</li> </ul>
<b>Net Capital Programme</b>	<b>26.855</b>	<b>21.288</b>	<b>(5.566)</b>	

## 7.0 Delivery of 2025/26 Approved Savings

7.1 At its budget meeting on 27 February 2025, Council approved savings of £3.814m for the financial year 2025/26. The table below shows the split of these savings across Directorates and the forecast achievement of those savings by 31 March 2026.

## General Services Revenue Budget 2025/26 - Progress of Approved Savings by Directorate

Directorate	Total Approved Savings £'000	Achieved/ likely to be achieved £'000	At Risk £'000	Unachieved £'000
People	1,325	1,221	-	104
Place	1,655	1,371	-	284
Partnership & Performance	637	589	-	48
Corporate	197	89	-	108
<b>Total Approved Savings</b>	<b>3,814</b>	<b>3,270</b>	<b>-</b>	<b>544</b>
		85.7%		14.3%

7.2 The above table indicates that 85.7% of savings are forecast as achieved or likely to be achieved and the remaining 14.3% are forecast as unachieved in 2025/26. Detail of individual savings within each directorate is provided in **Appendix 2**.

### 8.0 Conclusions

8.1 General Fund Revenue Services are forecasting an underspend of £(5.227)m for the year to 31 March 2026.

8.2 The Clackmannanshire element of the H&SCP is forecast to overspend by £6.375m for the year to 31 March 2026.

8.3 Of the £3.814m approved savings programme, £3.270m (85.7%) is forecast as achieved or likely to be achieved by 31 March 2026.

8.4 The General Fund Capital programme is forecast to underspend by £(7.345)m.

### 9.0 Sustainability Implications

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

### 10.0 Resource Implications

10.1 Financial Details

10.2 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

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

#### 10.4 Staffing

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

#### 11.0 Exempt Reports

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

#### 12.0 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)

Complies with relevant Council Policies

#### 13.0 Impact Assessments

13.1 Have you attached the combined equalities impact assessment to ensure compliance with the public sector equality duty and fairer Scotland duty? (All EFSIAs also require to be published on the Council's website)

Yes

13.2 If an impact assessment has not been undertaken you should explain why:

This report is for noting and there are no direct impacts resulting from the content of this report.

#### 14.0 Legality

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

## 15.0 Appendices

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

Appendix 1 – Council Summary at December 2025

Appendix 2 – Summary Savings by Directorate at December 2025

Appendix 3 – People Variances at December 2025

Appendix 4 – Place Variances at December 2025

Appendix 5 – P&P Variances at December 2025

Appendix 6 – Corporate Variances at December 2025

Appendix 7 – HSCP Variances at December 2025

## 16.0 Background Papers


16.1 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 - General Services Revenue and Capital Budget 2025/26

### Author(s)

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Elizabeth Hutcheon	Management Accountancy Team Leader	6214
Lindsay Sim	Chief Finance Officer	2022

### Approved by

NAME	DESIGNATION	SIGNATURE
Chris Alliston	Head of Corporate Services	



	<b>Annual Budget 26GLBR £'000</b>	<b>Forecast to March 2025 £'000</b>	<b>Variance Forecast to Budget £'000</b>	<b>Previous reported Variance At Sept 2025 £'000</b>	<b>Variance Movement Sept to Dec £'000</b>
<b>Directorate</b>					
People	91,289	90,155	(1,135)	(963)	(172)
Place	35,101	33,206	(1,895)	(919)	(976)
Partnership & Performance	13,696	13,245	(451)	48	(499)
<b>Directorate Expenditure</b>	<b>140,087</b>	<b>136,606</b>	<b>(3,481)</b>	<b>1,834</b>	<b>(1,647)</b>
<b>Corporate</b>					
Corporate Centrally Held	1,553	515	(1,039)	(29)	(1,010)
Corporate Services	(609)	(267)	343	275	68
Misc Services - Non Distributed Costs	1,100	1,100	0	0	0
	2,045	1,348	(696)	246	(942)
	142,132	137,954	(4,177)	(1,588)	(2,589)
<b>less allocated to non general fund</b>	<b>(1,315)</b>	<b>(1,315)</b>	<b>(0)</b>	<b>0</b>	<b>(0)</b>
	140,817	136,639	(4,177)	(1,588)	(2,589)
<b>Add Requisitions from Joint Boards</b>					
Central Scotland Valuation Joint Board	525	525	(0)	0	(0)
<b>Corporate Expenditure</b>	<b>141,342</b>	<b>137,163</b>	<b>(4,177)</b>	<b>(1,588)</b>	<b>(2,589)</b>
<b>Add/Deduct</b>					
Interest on Revenue Balances	(205)	(275)	(70)	(70)	0
Loans Fund Contribution	7,444	6,464	(980)	(980)	0
Contribution to Bad Debt Provision	100	100	0	0	0
<b>Total Expenditure</b>	<b>148,681</b>	<b>143,452</b>	<b>(5,227)</b>	<b>(2,640)</b>	<b>(2,589)</b>
<b>Sources of Funding</b>					
General Revenue Funding/Non-Domestic Rates	(143,625)	(143,625)	0	0	0
Council Tax	(28,868)	(28,868)	0	0	0
Contribution from Reserves	(2,757)	(2,757)	0	0	0
Contribution from Earmarked Reserves	(3,371)	(3,371)	0	0	0
Contribution from Uncommitted Reserves	(346)	(346)	0	0	0
<b>Total Funding</b>	<b>(178,967)</b>	<b>(178,967)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Projected (Surplus)/Shortfall</b>	<b>(30,287)</b>	<b>(35,515)</b>	<b>(5,227)</b>	<b>(2,640)</b>	<b>(2,589)</b>
Health & Social Care Partnership	30,287	36,663	6,375	6,456	(81)

APPROVED SAVINGS 2025/26

As at December 2025

Appendix 2

Management Efficiency Savings

Saving Reference	Directorate	Department	Description	Cash /Permanent	2025/26	Achieved/ Likely to be achieved £	At Risk £	Unachieved £	Total	Budgetholder Comments - December
P&PMGT2509	Partnership & Performance	Directorate	Saving associated with the Strategic Director Role	Cash	£ 9,000	£ 9,000			£ 9,000	Achieved
P&PMGT2512	Partnership & Performance	Directorate	Removal of all remaining hospitality budgets across the Directorate	Permanent	£ 3,166	£ 3,166			£ 3,166	Achieved
P&PMGT2513	Partnership & Performance	Directorate	Reduction of individual stationery budgets and centralisation into 1 managed through P&P administrator	Permanent	£ 3,500	£ 3,500			£ 3,500	Achieved
P&PMGT2508	Partnership & Performance	Directorate	Managed reduction of overtime budget	Permanent	£ 4,170	£ 4,170			£ 4,170	Achieved
P&PMGT2535	Partnership & Performance	Finance and Revenues	Delay in filling Procurement Assistant Vacant post	Cash	£ 21,450	£ 21,450			£ 21,450	Achieved
P&PMGT2519	Partnership & Performance	Finance and Revenues	Income rebate from contracts	Permanent	£ 3,000	£ 3,000			£ 3,000	Achieved
P&PMGT2521	Partnership & Performance	Finance and Revenues	Non Domestic Rates efficiency saving	Cash	£ 334,000	£ 334,000			£ 334,000	Achieved
P&PMGT2522	Partnership & Performance	Finance and Revenues	Reduction in professional fees budget for asset valuations by exception	Permanent	£ 12,000			£ 12,000	£ 12,000	Not achieved - Saving dependent on qualified valuer being appointed within Place
P&PMGT2540	Partnership & Performance	Finance and Revenues	Postpone recruitment to 2 Trainee posts within Revenues until September 2025	Cash	£ 28,798	£ 28,798			£ 28,798	Achieved
P&PMGT2510	Partnership & Performance	HR & Workforce Development	Partial saving associated with not filling the Senior manager HR&WFD Vacancy	Cash	£ 55,000	£ 55,000			£ 55,000	Achieved
P&PMGT2503	Partnership & Performance	HR & Workforce Development	New corporate training funding model	Cash	£ 86,000	£ 86,000			£ 86,000	Achieved
P&PMGT2511	Corporate	Corporate	Increase Holiday Buy Back thresholds, promote unpaid leave options such as parental leave	Cash	£ 67,000	£ 67,000			£ 67,000	Achieved
P&PMGT2536	Partnership & Performance	Partnership & Transformation	Reduce Multi Functional Device (printers and scanners) fleet by 1/3 and use Royal Mail print driver	Permanent	£ 30,000			£ 30,000	£ 30,000	Device rationalisation to take place following expiry of new contract in 26/27.
P&PMGT2529	Partnership & Performance	Partnership & Transformation	Reduction in IT computer hardware budget	Permanent	£ 10,000	£ 10,000			£ 10,000	Achieved
P&PMGT2530	Partnership & Performance	Partnership & Transformation	Vacancy Management in Customer Services	Cash	£ 15,000	£ 15,000			£ 15,000	Achieved
P&PMGT2525	Partnership & Performance	Partnership & Transformation	Income from sale of obsolete IT equipment	Cash	£ 5,500			£ 5,500	£ 5,500	Unachieved as quality standard to enable sale has been increased
PEOMGT2506	People	ASN Non Dev	Removal of 3 temporary ASN Outreach Workers	Permanent	£ 124,770	£ 124,770	£ -		£ 124,770	Achieved
PEOMGT2520, 21, 22, 23	People	Care & Protection	Service redesign through Spend to Save	Permanent	£ 414,000	£ 310,000	£ -	£ 104,000	£ 414,000	Saving not likely to be achieved on Day Education and Residential Placements, however, placements continue to be reviewed through the External Resource Group
PEOMGT2507	People	Chief Officers	Increased automation of grant payments	Permanent	£ 6,284	£ 6,284			£ 6,284	Achieved
PEOMGT2501	People	Customer Services	Library Service Option 1: Budget re-alignment and Operational Savings	Permanent	£ 44,640	£ 44,640			£ 44,640	Achieved
PEOMGT2502	People	Primary Devolved	Review of Devolved school management	Permanent	£ 400,000	£ 400,000			£ 400,000	Achieved
PEOMGT2505	People	Secondary Non Dev	Ending the contract with Work Placement Services Contract, Gateway Shared Services.	Permanent	£ 14,268	£ 14,268			£ 14,268	Achieved
PEOMGT2504	People	Sport & Leisure	Review Of Leisure Budget	Cash	£ 250,000	£ 250,000			£ 250,000	Achieved
PEOMGT2524	People	Sport & Leisure	Removal of Sports Apprentice position & Sports Council grant funding	Permanent	£ 32,850	£32,850			£ 32,850	Achieved
PLMGT2503	Place	DEVELOPMENT	Vacancies Reconciliation, Offset staff costs against external income	Cash	£ 170,000	£ 170,000			£ 170,000	Achieved
PLMGT2506	Place	DEVELOPMENT	Redesign: Vocational Training	Permanent	£ 21,500	£ 21,500			£ 21,500	Achieved
PLMGT2501	Place	DIRECTORATE	Further alignment of General Fund costs attributed to HRA	Permanent	£ 41,515	£ 29,311		£ 12,204	£ 41,515	Unachieved £12k due to vacant post not rechargeable
PLMGT2504	Place	DIRECTORATE	Offset of corporate expenditure supporting Place Delivery from Balances	Cash	£ 200,000	£ 200,000			£ 200,000	Likely to be achieved
PLMGT2509	Place	ENVIRONMENT	Reduction in Fleet operational budget - offset by income	Cash	£ 75,000	£ 51,000		£ 24,000	£ 75,000	Unachieved £24k due to service running additional vehicles
PLMGT2519	Place	ENVIRONMENT	Public Behaviour Change Campaign - Food Waste behaviour	Cash	£ 30,000			£ 30,000	£ 30,000	Not achievable as forecast to overspend
PLMGT2516	Place	ENVIRONMENT	Increase Income via Waste for Paper sales	Cash	£ 80,000	£ 80,000			£ 80,000	Achieved
PLMGT2514	Place	ENVIRONMENT	Reprofiling mechanical gritting hire	Permanent	£ 15,000	£ 15,000			£ 15,000	Achieved
PLMGT2522	Place	PROPERTY	Asset Management - Operational Revenue Savings from Sale of Properties	Permanent	£ 198,733			£ 198,733	£ 198,733	Not achievable in 25/26

Saving Reference	Directorate	Department	Description	Cash /Permanent	2025/26	Achieved/ Likely to be achieved £	At Risk £	Unachieved £	Total	Budgetholder Comments - December
PLMGT2523	Place	PROPERTY	Asset Management - PPP Contract Insurance Return	Permanent	£ 170,000	£ 170,000			£ 170,000	Likely to be achieved
PLMGT2524	Place	PROPERTY	Asset Management - Kilncraigs new space model	Permanent	£ 20,000			£ 20,000	£ 20,000	Unlikely to be achieved
PLMGT2526	Place	PROPERTY	Asset Management - Council behaviour change - utilities	Cash	£ 25,000	£ 25,000			£ 25,000	Likely to be achieved
PLMGT2528	Place	PROPERTY	Catering - Remove vacant post	Permanent	£ 43,009	£ 43,009			£ 43,009	Achieved
PLMGT2533	Place	PROPERTY	Facilities - Remove vacant posts	Permanent	£ 54,202	£ 54,202			£ 54,202	Achieved
PLMGT2525	Place	PROPERTY	Asset Management - Reduction in non-essential minor works	Cash	£ 52,500	£ 52,500			£ 52,500	Achieved
<b>Total Management Efficiency Savings 2025/26</b>					<b>£ 3,170,855</b>	<b>£ 2,734,418</b>	<b>£ -</b>	<b>£ 436,437</b>	<b>£ 3,170,855</b>	

### Policy Savings 2025/26

P&PPOL2512	Corporate	Corporate	Business Support Review	Permanent	£ 50,000			£ 50,000	£ 50,000	Not achievable in year
P&PPOL2507	Corporate	Corporate	No payment to leavers for backpay for pay award	Cash	£ 80,000	£ 21,750		£ 58,250	£ 80,000	Part achieved, pay award paid earlier than expected (Aug)
P&PPOL2513	Partnership & Performance	HR & Workforce Development	Reduction of Corporate Training budget	Permanent	£ 6,170	£ 6,170			£ 6,170	Achieved
P&PPOL2503	Partnership & Performance	Partnership & Transformation	Reduce budgets by 50% which support voluntary organisations with training and development. This includes support to Community Councils for training, equipment, venue costs and rental costs.	Permanent	£ 10,000	£ 10,000			£ 10,000	Achieved
PEOPOL2515	People	ASN, Primary, Secondary Early Years Devolved	Reduction in school resources in line with fall in pupil numbers	Permanent	£ 38,118	£ 38,118			£ 38,118	Achieved
PLPOL2507	Place	DEVELOPMENT	Development Services: New Income	Cash	£ 10,000	£ 10,000			£ 10,000	Achieved
PLPOL2510	Place	ENVIRONMENT	Increase income into Land Services	Cash	£ 40,000	£ 40,000			£ 40,000	Likely To Achieve
PLPOL2520	Place	ENVIRONMENT	Increase Brown Bin charges by £2	Permanent	£ 20,000	£ 20,000			£ 20,000	Likely To Achieve
PLPOL2534	Place	ENVIRONMENT	Redesign of Land Services	Permanent	£ 90,000	£ 90,000			£ 90,000	Achieved.
PLPOL2517	Place	ENVIRONMENT	Reduction in the winter service budget	Cash	£ 50,000	£ 50,000			£ 50,000	Achieved.
PLPOL2531	Place	PROPERTY	Cleaning - Remove Internal Window Cleaning Budget	Permanent	£ 10,000	£ 10,000			£ 10,000	Likely to achieve
PLPOL2502	Place	DIRECTORATE	Place Directorate Redesign	Permanent	£ 150,000	£ 150,000			£ 150,000	Achieved.
PLPOL2518	Place	ENVIRONMENT	Redesign Roads TOM	Permanent	£ 31,795	£ 31,795			£ 31,795	Achieved.
PLPOL2521	Place	HOUSING	Service Redesign: Housing	Permanent	£ 39,251	£ 39,251			£ 39,251	Achieved.
PLPOL2530	Place	PROPERTY	Cleaning - Reduce operations	Permanent	£ 18,310	£ 18,310			£ 18,310	Achieved.
<b>Total Policy Savings 2025/26</b>					<b>£ 643,644</b>	<b>£ 535,394</b>	<b>£ -</b>	<b>£ 108,250</b>	<b>£ 643,644</b>	

People	Annual Budget 2025/26	Forecast to March 2026	Variance Forecast to Budget at December 2025	Previous Variance at September 2025	Variance Movement Sept to Dec 2025	Narrative
	£'000	£'000	£'000	£'000	£'000	
Strategic Director	360	428	68	(204)	272	Forecast overspend of £0.068m. £0.068m balance of historic restructure saving not achieved. Movement of £0.272m - Additional pay funding 1% shortfall allocated across Directorate
Support & Wellbeing						
Customer Services	525	540	15	(96)	111	Forecast overspend of £0.015m. Libraries & Customer Services: Staffing underspend of £(0.127)m due to vacancies and reduced hours worked, offset by transfer of budget savings for Libraries from P&P £0.103m which is only partially achieved and forecast overspend of £0.039m in service charges for card machine terminals due to an increase in the the number of terminals. Movement of £0.111m - Staff Turnover £(0.006)m, transfer of Library Budget Saving £0.103m and increase in Service charges forecast £0.014m
Leisure & Sports Development	869	665	(204)	(254)	50	Forecast underspend of £(0.204)m. Sports Development: £(0.113)m - an underspend of £(0.066)m is reported within the swimming programme, additional internal recharge income from funded programs CWP £(0.030m) and various other sports programmes forecasting a combined surplus of £(0.017)m. Leisure: £(0.091)m - £(0.106)m underspend in Wellbeing Hub operating costs/subsidy not required partially offset by £0.085m expenditure on Sports equipment replacement program, staffing underspend of £(0.103)m partially offset by income shortfall of £0.033m mainly in halls & Community Centres. Movement of £0.050m - includes £0.085m Sports Equipment replacement program not previously forecast and various staff turnover movements across Sports & Leisure programmes £(0.035)m.
Total Support & Wellbeing	1,394	1,205	(189)	(350)	160	
Education & Learning						
Devolved Schools	41,088	40,396	(691)	(443)	(248)	Devolved Schools are reporting an underspend of £(0.691)m. This consists of: £(0.713)m forecast underspend within Primary schools staffing relating to - staffing turnover, vacancies and shared Headships. £(0.021)m forecast underspend within Secondary schools - staffing £(0.173)m underspend due to vacant posts & staff turnover. This is mostly offset by overspends of £0.152m within Per Capita spend. £0.042m forecast overspend within ASN - staffing overspend £0.032m, Per Capita overspend £0.010m. Early Years Per Capita is currently forecasting on budget. The movement of £(0.248)m relates to a £(0.201)m drawdown of remaining DSM Earmarked Reserves carried forward from 2024/25 to mitigate pressures in ASN budgets, Placement Income as there are no external placements in 2025/26 and per capita and staffing pressures in Secondary School Support. The balance of £(0.047)m is other staff turnover. Any underspend in Devolved budgets is carried forward at year end into DSM Earmarked Reserves and is available for use in the next financial year. Devolved school budgets were re-aligned in September after Teachers census to reflect schools requirements for the new academic year.
Early Years	11,427	11,015	(412)	(61)	(351)	Early Years are forecasting an underspend of £(0.412)m. £0.019m Kidzone out of school care overspend due to a shortfall in income and additional staffing costs relating to Janitors' overtime. £(0.431)m underspend within Mainstream Nursery provision being CWP funding for 2 year olds and 3 to 5 year olds, Out of hours Care £(0.277)m, Nursery meals recharges £(0.017)m, Out of Hours Placement Income £(0.031)m, Staffing £(0.178)m (This includes £(0.160)m funding from CWP for Early Intervention workers), partially offset by Partner Nursery payments £0.013m, Insurance costs £0.014m, IT spend (replacement i-pads) £0.026m, cleaning & FM recharges £0.011m and various other small variances totalling £0.008m. The movement of £(0.351)m relates to an increase in Insurance costs £0.016m, replacement I-Pads £0.026m, Cleaning £0.006m, reduction in Partner Nurseries payments forecast of £(0.109)m, Nursery Meals £(0.017)m, Out of hours Income £(0.023)m and staffing £(0.250)m (includes £(0.167)m CWP funding).
ASN Non Devolved	8,194	8,234	41	61	(20)	ASN Non Devolved is forecasting an overspend of £0.041m: Staffing overspend of £0.282m due to ongoing high demand for ASN provision partially offset by £(0.220)m underspend on Scot Gov ASN Additional funding of £0.272m due to recruitment slippage. Speech & Language contract underspend of £(0.037)m due to PEF contribution, Insurance costs are £0.022m above budget provision and balance is minor non staffing variances totaling £0.004m The movement of £(0.020)m is additional insurance costs £0.014m offset by staff turnover £(0.034)m

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	£'000	£'000	£'000	£'000	£'000	
Primary Non Devolved	2,595	2,702	107	274	(167)	<p><b>Primary Non Devolved is reporting an overspend of £0.107m.</b></p> <p>Within the Core Primary Non Devolved areas staffing is forecasting an overspend of <b>£0.181m</b>, non staffing overspends in relation to Parent Pay fees <b>£0.006m</b>, Cleaning <b>£0.038m</b>, Seemis <b>£0.037m</b>, equipment &amp; property works <b>£0.028m</b>, Insurance <b>£0.043m</b> and Teachers Supply <b>£0.107m</b>. These are partially offset by staff turnover <b>£(0.055)m</b> underspends and Probationers Waivers underspend <b>£(0.023)m</b></p> <p>Within Teachers Flexibility there is a <b>£(0.074)m</b> favourable variance relating to <b>£(0.048)m</b> unallocated budget after re alignment of AY 25-26 staffing budget requirements and <b>£(0.026)m</b> unallocated funding for teachers pay award above budget provision.</p> <p><b>The movement of £(0.167)m</b> relates to reduction in Teachers Supply costs <b>£(0.143)m</b>, Increase in Insurance <b>£0.037m</b>, cleaning costs increase in forecast of <b>£0.026m</b>, further Staff Turnover <b>£(0.013)m</b>, additional pay award funding not allocated <b>£(0.026)m</b> and surplus "flexibility" budget after AY 25-26 DSM staffing re alignments and savings <b>£(0.048)m</b>.</p>
Secondary Non Devolved	2,140	2,157	16	(12)	29	<p><b>Secondary Non Devolved is reporting an overspend of £0.016m.</b></p> <p>Gaelic (Pupil Transport) <b>£0.018m</b> overspend, staff turnover and vacant Music Instructor post <b>£(0.045)m</b>, Insurance <b>£0.037m</b> and various other non staffing variances totaling <b>£0.006m</b>.</p> <p><b>The Movement of £0.029m</b> relates to Insurance <b>£0.031m</b> now forecast on actual and further charges since September, Gaelic Pupil Transport <b>£0.003m</b> and Music Instructors slippage in filling vacant post <b>£(0.005)m</b></p>
Pupil Equity Funding	2,271	2,271	(0)	(0)	(0)	<p><b>Pupil Equity Funding (PEF)</b> is allocated on an Academic Year basis and any underspend is carried forward with the requirement that it is fully spent by July of the following year.</p>
Business Management	981	912	(69)	(28)	(41)	<p><b>Business Management is forecasting an underspend of £(0.069)m</b></p> <p>staffing underspend of <b>£(0.074)m</b> due to funding for posts from Early Adopter Communities for Business Support function &amp; Planet Youth less <b>£0.009m</b> forecast overspend for Long Service awards.</p> <p><b>The movement of £(0.041)m</b> relates mainly to staffing as new Support Services staffing structure embedded <b>£(0.026)m</b> and external funding <b>£(0.015)m</b> not previously forecast</p>
Other Areas	866	809	(57)	(74)	18	<p><b>Other areas combine to forecast an underspend of £(0.057)m:</b></p> <p>The Psychology Service is overspent by <b>£0.016m</b> due to a permanent post which is no longer funded, School Crossing Patrols Officers underspend of <b>£(0.014)m</b> due to staff turnover and CLD underspend due to staffing <b>£(0.057)m</b> maternity leave and recruitment slippage.</p> <p><b>The movement of £0.018m</b> relates to further staff turnover <b>£(0.017)m</b> offset by <b>£0.035m</b> additional staffing costs for CLD employee previously assumed funded.</p>
<b>Education &amp; Learning Total</b>	<b>69,561</b>	<b>68,496</b>	<b>(1,065)</b>	<b>(284)</b>	<b>(780)</b>	
<b>Care &amp; Protection</b>						
Children's Commissioned Services	1,279	1,279	0	0	0	Spend in line with budget.
Corporate Parenting	7,319	7,199	(120)	(127)	8	<p><b>Corporate Parenting is forecast to underspend by £(0.120)m:</b></p> <p>Children's Unit is forecast to overspend by <b>£0.201m</b>, of which <b>£0.156m</b> is due to unbudgeted employee costs for increased contractual payments (weekend working and overnights). This has been a historic issue that has been addressed in the 2026/27 budget setting.</p> <p>The remaining overspends are <b>£0.005m</b> transport, <b>£0.016m</b> due to payments made to individuals and <b>£0.024m</b> due to supplies such as food and other purchases.</p> <p>Family Placement Team is forecast to overspend by <b>£0.103m</b>. This is made up of overspends in Adoption payments of <b>£0.137m</b> (this has a historic insufficient budget), Respite Care payments of <b>£0.071m</b> and Fostering &amp; Kinship pay+H24ments of <b>£0.022m</b>. <b>£0.036m</b> in employee costs due to absence. Underspends on Fostering payments to Other Local Authorities of <b>£(0.042)m</b> as we endeavour to maintain internal provision; Legal costs of <b>£(0.081)m</b>; and other minor underspends of <b>£(0.001)m</b>.</p> <p>External Foster Care is forecast to underspend by <b>£(0.220)m</b>, continuing the trend of prior year underspend. This is due to an underspend in external fostering payments of <b>£(0.078)m</b> as well as unbudgeted income of <b>£(0.142)m</b> from the Home Office for Unaccompanied Asylum Seeking Children.</p> <p>Throughcare Aftercare is underspent by <b>£(0.018)m</b>. This consists of <b>£(0.017)m</b> underspend in employee costs due to a maternity leave and vacancy management. There was also <b>£(0.162)m</b> unbudgeted income from the Home Office for Unaccompanied Asylum Seeking Children which offsets overspends of <b>£0.157m</b> in other agency payments and professional fees.</p> <p>Performance, Quality &amp; Assurance is underspent by <b>£(0.087)m</b>, due to vacancy management and holiday buy-back.</p> <p>Kinship Care is forecast to underspend by <b>£(0.104)m</b>. This is due to unbudgeted income from the Home Office for Unaccompanied Asylum Seeking Children <b>£(0.037)m</b> as well as underspends of: Kinship and Residence Order payments of <b>£(0.078)m</b>; Partly offset by Legal expenses of <b>£0.006m</b>; Client Transport of <b>£0.003m</b> and minor overspends of <b>£0.002m</b>.</p> <p>Corporate parenting - Overspend <b>£0.001m</b> staff training with an underspend of <b>£(0.003)m</b> in payments to individuals.</p> <p>Reviewing Officer - Overspend <b>£0.007m</b> in staff no budget (leaver 23/09)</p> <p><b>Movement of £0.008m</b> relates to budget decrease of <b>£0.029m</b> following minor budgetary movements across C&amp;P, partly offset by a decrease in anticipated net spend of <b>£(0.022)m</b>. Decrease in spending predominantly comes from newly forecasted anticipated fostering &amp; kinship payments based on YTD spend analysis</p>

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	£'000	£'000	£'000	£'000	£'000	
Fieldwork Children And Families	1,847	1,844	(3)	74	(77)	<b>Fieldwork is forecast to underspend by £(0.003)m:</b> Employee costs are underspent by <b>£(0.038)m</b> , this includes a £0.184m overspend in agency costs offset by underspend in employee costs £(0.222)m. This is due to vacancies and maternity leave within the department and the agency costs are reviewed every 12 weeks. Other overspends include: Transport costs by <b>£0.030m</b> due to secure transport required, <b>£0.015m</b> for Independent Chair of the Child Protection Committee, and other minor overspends of <b>£0.003m</b> . There is an underspend in transfer payments (Payments to individuals and Section 22 Grants) of <b>£(0.013)m</b> . <b>Movement of £(0.077)m</b> relates to £(0.096)m underspend in staff & increase of £0.019m in transport
Residential Placements	3,642	3,944	302	(114)	416	<b>Residential placements are forecast to overspend by £0.302m:</b> The External Resource Group placements are overspent by <b>£0.410m</b> , this is for 38 placements. The increase mainly relates to high tariff placements for secure care at a cost of £228k as well as 2 other additional placements not known at Q2. Continuing Care placements are underspent by <b>£(0.112)m</b> , also a minor overspend in supported accommodation costs of <b>£0.004m</b> where there were 3 placements. <b>Movement of £0.416m</b> relates to £0.379m increase due to increase in placements from 34-38 since September, less underspend in continuing care £0.033m and a slight overspend of <b>£0.004m</b> for 3 supported accommodation placements
Management and Support	1,230	1,187	(43)	(13)	(30)	<b>Management and Support are forecast to be underspent by £(0.043)m:</b> There are underspends in staffing of <b>£(0.042)m</b> due to several vacancies, and professional fees of <b>£(0.008)m</b> . These are against overspends in Emergency duty team costs of <b>£0.004m</b> in line with increased charges and other minor overspends <b>£0.003m</b> . <b>Movement of £(0.030)m</b> relates to an increase £(0.033)m in staffing, £0.002m stationery and slight increase in minor overspends of £0.001m
Permanence Team	296	303	7	6	1	<b>Permanence Team are forecast to be overspent by £0.007m:</b> Staff costs are underspent by <b>£(0.066)m</b> due to vacancies and a maternity leave. Overspends consist of <b>£0.027m</b> agency staff, client transport <b>£0.027m</b> , legal expenses <b>£0.018m</b> (Permanence Orders, Adoptions Fees, Court/Professional Fees). Unbudgeted spend provision of food, postage, payments to individuals, section 22 grants & client amenities overspent <b>£0.001m</b> <b>Movement of £0.001m</b> relates to increase of £(0.025)m in staffing underspend although this creates agency costs of £0.027m. Slight underspend of £(0.003)m in pay funding and overspend increase £0.002m in transport
Early Interventions	2,147	2,049	(98)	8	(106)	<b>Early Interventions are forecast to be underspent by £(0.098)m:</b> Employee costs within Early Intervention are underspent by <b>£(0.085)m</b> due to vacancy management. Within the Disabilities Team there are overspends of <b>£0.017m</b> due to a reduction in number of clients offset by underspends in respite <b>£(0.019)m</b> , SDS payments <b>£(0.012)m</b> , Equipment Maintenance <b>£(0.010)m</b> and staff/client travel <b>£(0.004)m</b> . Early Help hub has minor overspends of <b>£0.012m</b> in insurance, and other internal recharges. <b>Movement of £(0.106)m</b> relates to an underspend £(0.110)m staffing, £(0.004)m reduction in Disability Team overspend, £0.005m increase to Early help hub overspend and £0.003m overspend in Disabilities team legal expenses
Criminal Justice Service	1,954	2,015	61	95	(34)	<b>Criminal Justice Service is forecast to overspend by £0.061m:</b> MAPPA is forecast to be on budget. Glenochil Prison is forecast to underspend by <b>£(0.003)m</b> . All costs are re-charged to the Scottish Prison Service along with an additional 5% management fee bringing staff costs to an underspend of £(0.005)m, partially offset by an overspend in insurance of £0.002m which isn't reclaimed as this is an internal shared cost to the council. S27 Management is forecast to overspend by <b>£0.050m</b> . Employee costs £0.035m and Vol Org Payments £0.077m. Other small overspend of £0.008m are from unbudgeted premises costs such as electricity and water, partly offset by £(0.070)m of income. CJS Support has an overspend <b>£0.014m</b> unbudgeted temporary staff. <b>Movement of £(0.034)m</b> relates to S27 £0.017m increase in staffing, £0.00m8 voluntary payments & £0.003m premises costs with £(0.070)m unbudgeted income. MAPPA £(0.003)m now on budget, unbudgeted £0.014m CJS temp support staff post & Glenochil £(0.003m)
Community Justice	259	203	(56)	(55)	(1)	<b>Community Justice is forecast to be underspent by £(0.056)m:</b> Employee costs are underspent by <b>£(0.014)m</b> due to vacancy management and unbudgeted income of <b>£(0.013)m</b> for a share of Violence Against Women and Girls funding from Stirling and <b>£(0.032)m</b> from the Improvement Service is forecast against minor overspends of <b>£0.001m</b> and staff training <b>£0.002m</b> . <b>Movement of £(0.001)m</b> relates to £(0.003)m staffing and £0.002m staff training
<b>Total Care &amp; Protection</b>	<b>19,974</b>	<b>20,025</b>	<b>51</b>	<b>(126)</b>	<b>177</b>	
<b>Directorate Total</b>	<b>91,289</b>	<b>90,155</b>	<b>(1,135)</b>	<b>(963)</b>	<b>(171)</b>	

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	£'000	£'000	£'000	£'000	£'000	
Strategic Director	(70)	(65)	5	(123)	128	<p><b>Strategic Director - £0.005m overspend, movement of £0.128m</b>  Overspend of £0.005m relates to £0.035m overspend on unachieved savings, partially offset by £(0.030)m underspend on Chief officer salaries  Movement- £0.128m, additional pay funding 1% shortfall which was held at Strategic Director level has now been allocated.</p>
Development	2,091	1,524	(567)	(115)	(453)	<p><b>Development - underspend £(0.567)m, movement £(0.453)m</b></p> <p>Planning and Building Standards: £(0.305)m underspend, £(0.270)m movement:  £(0.224)m underspend and £0.027m movement on staff costs due to vacancies partially offset by overspend in agency costs  £0.114m overspend and £(0.099)m movement in agency costs. Overspend due to extension of agency contracts, movement due to agency staff moving role sooner than planned.  £(0.200)m underspend and £(0.208)m movement in income due to more planning applications than expected.  £0.005m overspend and £0.010m movement small variances across cost centres.  Clacks works: £(0.139)m underspend on staff costs and a few other small variances, £(0.020)m movement  Economic Development: £0.047m overspend and £(0.004)m movement  £0.036m overspend and £(0.006)m movement due to less apprenticeship funding due to reduced apprentices,  £0.011m overspend and £0.002m movement due to other small variances.  Energy &amp; Sustainability: £(0.039)m underspend and £0.007m movement due to various small expenditure.  Environmental Health: £(0.092)m underspend and £(0.010)m movement due to staffing as a result of delays in recruitment.  Implementation: £(0.022)m underspend due to staffing.  Trading Standards:£(0.018)m underspend and £(0.018)m movement due to updated forecast for spend on other council authorities.</p>
						<p><b>Environment underspend £(1.070)m, movement of ££0.060m</b></p> <p>Fleet: £(0.094)m underspend, £(0.059)m movement  £(0.056)m underspend in staffing due to vacancies; £(0.045)m movement  £(0.023)m underspend due to additional internal income generated from maintenance of fleet vehicles  £(0.023)m underspend due to increase in Income from Avoidable Repairs, Other Recharges; £(0.010)m movement  £0.038m overspend on Vehicles Insurance, due to inflation  £(0.016)m underspend in External Maintenance; £(0.005)m movement  £(0.011)m underspend on Tyres  £(0.003)m various small underspends. £0.001m movement</p> <p>Land: £(0.270)m underspend: £(0.104)m movement  £(0.268)m underspend and £0.003m movement due to staffing offset by agency costs;  £0.048m overspend and £(0.029)m movement within agency costs;  £0.004m overspend on training for hedge cutting and weedkilling which is a health and safety requirement;  £0.178m overspend and £0.066m movement in Payment To Contractors offset by additional income from HRA  £(0.349)m underspend and £(0.120)m movement due to additional income from HRA;  £0.118m overspend and £0.010m movement due to historical income budget not achievable, demand pressure approved for 2026/27;  £(0.001)m overspends and £(0.034)m movement in various other areas.</p>

Place	Annual Budget 2025/26	Forecast to March 2026	Variance Forecast to Budget at December 2025	Variance Forecast to Budget at September 2025	Variance Movement Sept to Dec 2025	Narrative
	£'000	£'000	£'000	£'000	£'000	
Environment	9,952	8,782	(1,170)	(1,230)	60	<p><b>Roads: £0.627m</b> overspend, <b>£0.640m</b> movement;  <b>£(0.173)m</b> underspend, <b>£(0.098)m</b> movement in staffing due to delay in recruitment to vacancies and retirement;  <b>£(0.215)m</b> underspend, <b>£(0.126)m</b> in Winter Maintenance due to milder winter has resulted in less repairs needed;  <b>£(0.082)m</b> underspend, <b>£(0.157)m</b> movement in resurfacing, footways &amp; cycle tracks;  <b>£0.022m</b> overspend, <b>£0.022m</b> movement in patching &amp; minor repairs  <b>£0.033m</b> overspend, <b>£0.042m</b> movement in roads general admin  <b>£0.021m</b> overspend, <b>£0.021m</b> movement in summer stand by costs  <b>£0.247m</b> overspend, <b>£0.182m</b> movement in Street Lighting due to increased electricity costs;  <b>£(0.014)m</b> underspend and <b>£(0.014)m</b> movement in forecast for capitalisation of salaries based on increased capital works  <b>£0.790m</b> overspend and <b>£0.790m</b> movement of income due to a historic unachieved income budget  <b>£0.032m</b> overspend of unachieved unallocated savings as restructure not going to be in place this year, temporary savings made this year to partially offset  <b>£(0.011)m</b> overspend and <b>£0.001m</b> movement in other small spends</p> <p><b>Transportation £(0.196)m</b> underspend, <b>£0.046m</b> movement;  <b>£(0.124)m</b> underspend, <b>£(0.013)m</b> movement in staff costs due to delay in recruitment to vacancies;  <b>£(0.104)m</b> underspend, <b>£0.030m</b> movement due to additional income from electrical vehicle charging points. The electricity costs for this service delivery are captured within property;  <b>£0.029m</b> overspend and movement due to surveys income budget being moved to roads, costs will be realigned and overspend will be nil  <b>£0.003m</b> overspend on other various costs</p> <p><b>Waste: £(1.225)m</b> underspend: <b>£(0.381)m</b> movement  <b>£(1.197)m</b> underspend and <b>£(0.389)m</b> movement due to additional income from EPR offsetting waste costs;  <b>£(0.481)m</b> underspend, <b>£(0.063)m</b> movement in staffing due to vacancies, offset by agency costs overspend:  <b>£0.308m</b> overspend in agency costs; <b>£0.033m</b> movement  <b>£(0.322)m</b> underspend, <b>£(0.072)m</b> movement due to additional income from HRA;  <b>£0.281m</b> overspend, <b>£0.136m</b> movement in contractors including spend for redevelopment at Forthbank and Gas Explosion at Blackdevon  <b>£0.042m</b> overspend and <b>£(0.029)m</b> movement in Waste Treatment Contractors;  <b>£0.045m</b> overspend in Other Council Accounts Expenditure including works carried out at Forthbank.  <b>£0.003m</b> overspend due to reduced income from garden waste permits;  <b>£0.026m</b> overspend due to historic unachieved saving for reduction in opening hours to recycling facility;  <b>£0.018m</b> overspend due to reduced income from Small Traders Tipping Ticket;  <b>£0.033m</b> overspend due to reduced income from Commercial Waste  <b>£0.019m</b> overspend and <b>£0.003m</b> movement in various small spends.</p> <p><b>Senior Manager: £(0.012)m</b> underspend on staff costs due to vacant post not filled by end of March. <b>£(0.012)m</b> movement.</p>
Housing	309	599	291	925	(634)	<p><b>ASBO/CSP: £(0.133)m</b> underspend within staffing due to vacancies within the service.  <b>Homeless &amp; Specialised Accom: £0.514m</b> overspend . This is due to the rising costs within B&amp;B's by private landlords.  <b>Housing and Community Safety: £(0.010)m</b> underspend on staffing  <b>Strategic Housing Authority: On budget</b>  <b>Resettlement programmes: On budget</b></p>

Place	Annual Budget 2025/26	Forecast to March 2026	Variance Forecast to Budget at December 2025	Variance Forecast to Budget at September 2025	Variance Movement Sept to Dec 2025	Narrative
	£'000	£'000	£'000	£'000	£'000	
						<p><b>Catering: £(0.306)m underspend; £(0.293)m movement</b>            £(0.063)m underspend and £(0.030)m movement due to staffing;            £0.114m overspend on food provision due to increase in food costs;            £(0.166)m underspend due to additional income from nursery meals to support the early years 1140 hours expansion;            £(0.178)m underspend, £(0.178)m movement on purchase and maintenance of equipment due to additional free school meal settlement,            £(0.089)m underspend and £(0.089)m movement payment to contractors for FSM rollout;            £0.012m overspend due to Loomis costs for cash collection at the secondary schools;            £0.034m overspend and £0.002m movement due to a reduction in school meal income in secondary schools;            £0.019m overspend and £0.002m movement in milk scheme;            £0.008m overspend due to a reduction in income from lunch clubs that service no longer provides;            £0.003m overspend on various small spends.</p> <p><b>Building Operations: £(0.250)m underspend; £(0.030)m movement:</b>            £(0.286)m underspend due to decrease in gas cost, £(0.034)m movement;            £(0.030)m underspend due to reduction in the cost of insurance;            £0.029m increase in electricity costs due to rising cost, £(0.019)m movement;            £0.037m increase in water charges due to rising cost, £0.023m movement.</p>
Property	22,820	22,366	(454)	(376)	(78)	<p><b>Facilities: £(0.370)m underspend: £(0.076)m movement</b>            £(0.300)m underspend on Staffing due to vacancies / absences; £(0.063)m movement            £(0.071)m underspend relating to additional income from cleaning and janitorial supporting the early years 1140 hours expansion; £(0.004)m movement            £0.006m overspend on Purchase of Equipment and £(0.014)m movement            £(0.005)m overspend on various small spends; £0.005m movement</p> <p><b>Rental Income: £0.248m overspend</b> relating to reduced income across properties. Movement of £(0.020)m.</p> <p><b>Asset Management &amp; Major Works: £0.060m overspend and £0.213m movement:</b> This is due to an unachieved saving related to the sale of Patons building and Forthbank, and overspends for non essential minor works of £0.226m and agency staffing of £0.032m. These overspends are partially offset by underspends within Staffing £(0.172)m, professional fees £(0.015)m and other minor variances £(0.011)m.</p> <p><b>Secondary Schools PPP:</b> £0.060m overspend and movement due to reduction in insurance rebates</p>
<b>Directorate Total</b>	<b>35,101</b>	<b>33,206</b>	<b>(1,895)</b>	<b>(918)</b>	<b>(975)</b>	

Partnership & Performance	Annual Budget 2025/26	Forecast to March 2026	Variance Forecast to Budget at December 2025	Variance Forecast to Budget at September 2025	Variance Movement Sept to Dec 2025	Narrative
	£'000	£'000	£'000	£'000	£'000	
Strategic Director	117	145	28	(55)	83	<p><b>Forecast overspend of £0.028m.</b> Staffing costs are forecasted to be <b>£(0.018)m</b> underspent due to Chief Officer's post filled at lower scale point. <b>£0.046m</b> anticipated overspend due to balance of historic unachieved savings for restructure.</p> <p><b>Movement of £0.083m - £0.084m</b> for additional pay funding allocated to appropriate Senior manager level and movement of <b>£(0.001)m</b> staffing costs for 1% pay funding attributable to Strategic Director.</p>
Finance & Revenues	4,944	4,779	(165)	(43)	(122)	<p><b>Overall forecast underspend of £(0.165)m.</b></p> <p><b>Finance:</b> forecast to underspend by <b>£(0.115)m</b>; Staffing costs underspent by £(0.039)m due to vacancies within Accountancy, Techone support funded from Systems Developer vacancy £0.039m and small overspends of £0.003m, underspends in computer software not purchased £(0.018)m and procurement rebates £(0.100)m.</p> <p><b>Revenues:</b> forecast to underspend by <b>£(0.050)m</b>, Staffing costs underspent by £(0.092)m due to vacancies, supplies and services overspent by £0.036m across many categories including subscriptions, software maintenance and professional fees, income shortfall of £0.006m due to reduced Housing Benefit admin funding.</p> <p><b>Movement of (£0.122)m</b> - increased underspend in staffing £(0.073)m, decrease in overspends in supplies and services of £(0.033)m, increase in procurement rebates of £(0.015m) and small variances of £(0.001)m.</p>
HR & Workforce Development	1,874	1,851	(23)	43	(66)	<p><b>Overall forecast underspend of £(0.023)m.</b></p> <p><b>HR &amp; Workforce Development:</b> Forecast to overspend by <b>£0.004m</b>. Staffing costs overspent by £0.002m due to unachieved savings, small variances of £0.002m.</p> <p><b>Corporate Training:</b> Forecast to be underspent by <b>£(0.027)m</b> due to unexpected training income.</p> <p><b>Movement of £(0.066)m:</b> Income in Corporate training of £(0.027)m and staffing underspend of £(0.039)m in HR and Workforce Development.</p>
Legal & Governance	2,181	2,196	15	(61)	76	<p><b>Overall forecast overspend of £0.015m.</b></p> <p><b>Legal and Democracy:</b> Forecast to overspend by <b>£0.038m</b>, Staffing underspend of £(0.102)m due to vacancies partially offsetting Professional fees overspend of £0.121m. Performing rights to overspend by £0.005m, subscriptions to overspend by £0.004m and insurance to overspend by £0.002m. Loss of income £0.010m and small underspends of £(0.002)m.</p> <p><b>Elections:</b> forecast on budget</p> <p><b>Business support:</b> Forecast to overspend by <b>£0.012m</b>. £0.010m overspend on professional fees and other small overspends of £0.002m.</p> <p><b>Registrars:</b> Forecast to underspend by <b>£(0.052)m</b>. Staffing forecast to underspend by £(0.010)m. Income from Spiers Centre forecast to be £(0.044)m over budget offset by some small overspends of £0.002m.</p> <p><b>Audit &amp; Fraud:</b> forecast on budget</p> <p><b>Member services:</b> Overspend of <b>£0.017m</b> due to anticipated Staffing overspend of £0.015m due to councillor budget not reflecting senior position and other small overspends of £0.002m.</p> <p><b>Movement of £0.077m</b> - increase in Staffing underspend in Legal &amp; Democracy of £(0.021)m and decrease in staff underspend in Registrars of £0.008m, Increase in overspends in Legal and Democracy of £0.132m (covering Professional fees £0.121m, Performing Rights of £0.005m, Subscriptions of £0.004m plus other small overspends of £0.002m. Increase in Income within Registrars for Spiers Centre of £(0.044)m plus other small overspends within Registrars of £0.002m.</p>

Partnership & Performance	Annual Budget 2025/26	Forecast to March 2026	Variance Forecast to Budget at December 2025	Variance Forecast to Budget at September 2025	Variance Movement Sept to Dec 2025	Narrative
	£'000	£'000	£'000	£'000	£'000	
						<p><b>Overall forecast underspend of £(0.306)m.</b></p> <p><b>IT:</b> Forecast to underspend by <b>£(0.262)m</b>. Staffing costs underspent by £(0.112)m due to vacancies pending redesign, computer software maintenance underspend £(0.118)m.</p> <p>Telephones underspend £(0.062)m due to new system and Computer hardware £(0.023)m. Overspend forecast in professional fees £0.027m due to TDA support and PSN accreditation, overspend in 3rd party payments of £0.023m and small variances £0.003m.</p> <p><b>Strategy &amp; Performance:</b> A forecasted underspend of <b>£(0.044)m</b> is anticipated for 2025/26. Staffing costs are expected to be underspent by £(0.197)m due to unfilled vacancies and staffing gaps. There is an expected £0.105m overspend relating to a historic income target within Strategy &amp; Partnership that will not be met. An expected £0.011m of overspend in Consultancy fees and £0.017m overspend covering office equipment, hardware purchases, professional fees and subscriptions is offset by a £(0.017)m underspend on Grants &amp; donations, a £(0.008)m underspend in postage and printing and a £(0.010)m saving in 3rd party payments. Additionally, £0.060m reflects two unachieved savings of £0.030m each. There are other small savings of £(0.005)m.</p> <p><b>Movement of £(0.469)m</b> - Increases in staffing underspends of £(0.012)m in IT and £(0.220)m in Strategy and Performance. The reallocation of a previously unachieved unallocated saving of £(0.231)m in Contact Centre to other directorates and other small movements of £(0.006)m.</p>
<b>Partnership &amp; Transformation</b>	4,462	4,156	(306)	163	(469)	
<b>Working Smarter</b>	118	118	0	0	(0)	Drawdown from Earmarked Reserves for Transformation Projects £0.118m to date. Forecast anticipated to be on budget by March 2026.
<b>Directorate Total</b>	<b>13,696</b>	<b>13,245</b>	<b>(451)</b>	<b>47</b>	<b>(410)</b>	

**Corporate Budgets & Sources of Funding  
Variances as at December 2025**

**Appendix 6**

Corporate	Annual Budget 2025/26	Forecast to March 2026	Forecast to Budget at December 2025	Forecast to Budget at September 2025	Variance Movement Sept to Dec 2025	Narrative
	£'000	£'000	£'000	£'000	£'000	
Chief Executive and Corporate Services	944	247	(697)	245	(942)	Underspend of £(0.697)m due to Invest to Save funding £(1.000)m not forecast to spend in 2025/26 within Chief Exec services, offset by savings held centrally realised within the services £0.063m and allocation of pay funding £0.240m to HSCP which was held centrally previously.
Misc Services - Non Distributed Costs	1,100	1,100	0	0	0	Spend expected in line with budget
Central Support	(1,315)	(1,315)	0	0	0	Spend expected in line with budget
Central Scotland Valuation Joint Board	525	525	0	0	0	Spend expected in line with budget
Interest on Revenue Balances	(205)	(275)	(70)	(71)	1	Income from short term cash deposits exceeding budget
Loans Fund Contribution	7,444	6,464	(980)	(980)	0	<b>Underspend and movement £(0.980)m</b> <b>£(0.149)m</b> due to lower borrowing costs and <b>£(0.831)m</b> due to discounts achieved through debt rescheduling.
Contribution to Bad Debt Provision	100	100	0	0	0	Calculated at the end of the year based on age of debt
<b>Total expenditure</b>	<b>8,593</b>	<b>6,846</b>	<b>(1,747)</b>	<b>(806)</b>	<b>(941)</b>	
<b>Sources of Funding</b>	<b>(178,967)</b>	<b>(178,967)</b>	<b>0</b>	<b>0</b>	<b>0</b>	Funding expected in line with budget
<b>Total</b>	<b>(170,374)</b>	<b>(172,121)</b>	<b>(1,747)</b>	<b>(806)</b>	<b>(941)</b>	

Place	Annual Budget 2025/26	Forecast to March 2026 at December	Variance Forecast to Budget at December	Previous Variance at September	Movement in Variance	Narrative
<b>Learning Disabilities</b>						
LD Assessment & Care Management	557	588	31	26	5	<b>Forecast overspend of £0.031m.</b> Underspends in staff costs £(0.094)m with several open positions for part of the year. Underspend within single status relief costs of £(0.100)m. NHS care charges of £0.194m and Voluntary Org Payments £0.023m not included in budget, forecast based on 2024/25 actuals. Minor overspends across several smaller budget areas account for an additional £0.008m in variance. <b>Movement of £0.005m</b> due to staffing reforecast.
LD- Residential Care Services	1,624	1,674	49	100	(51)	<b>Forecast overspend of £0.049m.</b> Forecast client contribution income was reduced by £0.078m, in-line with trend. Care package costs are forecasted to be underspent by £(0.028)m. Client numbers have decreased from 20 to 17 since the start of April, the in-year savings from a lower number of packages has offset the annual increase in NHCH rate, which was not in the budget. <b>Movement of £(0.051)m</b> against last quarter's forecast due to decrease in care packages.
LD- Community Based Care	7,389	9,390	2,001	2,009	(8)	<b>Forecast overspend of £2.001m.</b> Care package costs are forecast to be overspent by £2.248m. There are 221 clients, with 28 having packages worth between £0.100m to £0.302m, accounting for almost half of the forecast costs. 193 packages are under £0.100m. Staff costs are forecast to be underspent by £(0.241)m with 6 positions at the Whins Resource Centre currently vacant with no recruitment plans in 2025/26. Other minor costs overspend of £0.002m. <b>The movement of £(0.008)m</b> from Q2 forecast is due to changes in care packages of £0.078m (per CCIS) with 1 new package costing £0.021m in 2025/26 and several small value packages added. Staffing costs decreased by £(0.087)m due to vacancy reforecast, other minor costs
<b>Learning Disabilities Total</b>	<b>9,571</b>	<b>11,652</b>	<b>2,081</b>	<b>2,135</b>	<b>(54)</b>	
<b>Mental Health</b>						
MH Assessment & Care Management	536	463	(73)	(63)	(10)	<b>Forecast underspend of £(0.073)m.</b> Voluntary organisations payments are underspent by £(0.044)m. Staff costs are £(0.020)m underspent with a part time vacancy and staff on maternity leave. <b>The movement of £(0.010)m</b> from Q2 forecast is due to staff cost reforecast
MH-Residential Care Services	814	850	35	61	(25)	<b>Forecast overspend of £0.035m.</b> Care package costs are £(0.014)m under budget. We currently have 19 clients, with an average package cost of £0.063m. Income from client contribution is £0.050m lower than budget in line with current charging. <b>The movement of £(0.025)m</b> against last month's forecast is due to changes in care package cost forecast (CCIS)
MH- Community Based Care	1,246	918	(328)	(325)	(3)	<b>Underspend of £(0.328)m against budget.</b> Care at Home package cost are forecast to be £(0.320)m lower than budget. Clients with the top 5 packages total £0.475m in value, this accounts for over 50% of the value of all packages. Of the remaining packages, average package costs are £0.011m. Staffing costs £(0.008)m accounted for the other variance to budget now with 3 part time staff, and small minor movements £0.002m. <b>The movement of £(0.003)m</b> from Q2 forecast is primarily from changes in care packages of £0.008m, (per CCIS), offset by staff cost reforecast £(0.011)m.
<b>Mental Health Total</b>	<b>2,596</b>	<b>2,230</b>	<b>(366)</b>	<b>(327)</b>	<b>(39)</b>	
<b>Older People / Physical Disabilities</b>						
OP/PD Assessment & Care Management	2,245	2,152	(93)	21	(113)	<b>Forecast underspend of £(0.093)m.</b> NHS charges of £0.160m for delayed discharge have been forecast. This is partially offset by a staffing underspend of £(0.265)m; CHART is forecast to be underspent by £(0.081)m and Physical & Older People Staffing by £(0.165)m - both due to vacancies within the teams. The Hospital Discharge Team is forecasted to be £(0.002)m underspent. Smaller variances across several budget areas account for £0.012m in variance. <b>The movement of £(0.113)m</b> from Q2 forecast comes from changes to the payroll forecast with a leaver in November and other staff costs reforecast.
OP/PD Residential Care Services	9,837	12,325	2,488	2,245	243	<b>Overspend of £2.488m.</b> Care package costs are forecast to overspend by £3.865m. There is currently 360 clients with an average care package cost of £0.041m per annum. Menstrie residents moved to private providers which accounts for £0.500m of this increase. This was offset by savings made across Menstrie House closure totalling £(0.885)m. Additional favourable offsets seen in income from client contributions increasing by £(0.524)m. Other minor costs adverse forecast of £0.007m and an adverse forecast in other staff costs of £0.024m. <b>The movement of £0.243m</b> is the result of changes in care packages of £0.196m (mostly OP), movement in staffing costs of £0.045m, predominantly from Ludgate movement £0.042m due to casual staff now forecast based on average earnings.
OP/PD Community Based Care	10,099	12,854	2,755	2,659	96	<b>Forecast overspend of £2.755m.</b> Care package costs are forecast to be £2.557m over budget. There are 424 users with package values in the range from £0.010m up to £0.191m. Staffing costs are £0.028m over budget. Income adjustments of £0.095m due to forecast now per last years actuals rather than budget. External residential forecasted income has been reduced by £0.038m, per current years actual. The forecast for the purchase of equipment has been increased by £0.044m. Various small movements against budget account for £(0.007)m. <b>The movement of £0.096m</b> on last month's forecast is through care package changes (per CCIS) totalling £0.075m. Forecast for the purchase of equipment has increased by £0.035m as now projecting based on average spend to date, partly offset by decrease in equipment maintenance of £(0.023)m following similar exercise. Staff costs also increased by £0.010m following reforecast
<b>Older People / Physical Disabilities Total</b>	<b>22,181</b>	<b>27,332</b>	<b>5,151</b>	<b>4,925</b>	<b>226</b>	
<b>Reablement</b>						
Reablement	1,545	1,452	(93)	(56)	(38)	<b>Forecast underspend of £(0.093)m against budget.</b> Staff costs are forecast to underspend by £(0.129)m with 6 part time vacancies and relief staff underspend. Insurance costs £0.009m and staff mileage cost £0.020m were in line with last years actuals. Small minor movements totalled £0.003m. <b>The movement</b> from Q2 forecast of £(0.038)m came primarily from changes in the payroll forecast
<b>Reablement Total</b>	<b>1,545</b>	<b>1,452</b>	<b>(93)</b>	<b>(56)</b>	<b>(38)</b>	
<b>Management &amp; Others</b>						
Management	2,498	2,100	(398)	(221)	(177)	<b>Forecast underspend of £(0.398)m:</b> Business Support staffing underspent by £(0.020)m due to a vacancy within the team, and HSCP Management staffing underspent by £(0.136)m due to 3 vacancies within the team & pay funding contributions £(0.186)m. The balance relates to a £(0.059)m underspend on payments to voluntary organisation and private residence costs and small variances totalling £0.004m. <b>The movement of £(0.177)m</b> to Q2 forecast due to £(0.240)m pay award adjustment, partly offset by £0.063m updated IJB recharges
<b>Management &amp; Others Total</b>	<b>2,498</b>	<b>2,100</b>	<b>(398)</b>	<b>(221)</b>	<b>(177)</b>	
<b>Income</b>						
Resource Transfer	(8,103)	(8,103)	( )	( )		Income expected to be in line with budget
<b>Income Total</b>	<b>(8,103)</b>	<b>(8,103)</b>	<b>( )</b>	<b>( )</b>		
<b>Total</b>	<b>30,287</b>	<b>36,663</b>	<b>6,375</b>	<b>6,456</b>	<b>(81)</b>	

Expenditure as at 13-02-2026

Project ID	Project Manager	Project ID Description	Amended Budget	Total Expenditure at December 2025	% completion to December	Projected Outturn to 31 March 2026	Projected (Under)/Overspend at Q3	% Projected Outturn to Budget	Cfwd Included in 2026/27 Budget	Additional Cfwd to 2026/27 Budget	Total Cfwd to 2026/27 Budget	Comment Q3
			£	£	%	£	£	%			£	
<b>Community Investment Strategy</b>												
10307	KWELLS/A Davidson	UK GOV Shared Prosperity Fund UKPF	197,000	174,459	88.56%	197,000	0	100.00%			0	Schema has now allocated £203k in capital grants which are expected by spent by March 2026. The capital overspend will be funded from underspends in the revenue allocation as allowed under the scheme guidelines.
10334	Lawrence Hunter	Forthbank Renewable Energy and Food Growing	112,000	45,605	40.72%	45,605	-66,395	40.72%		66,395	66,395	Scottish Government grant of £112k for the Forth bank Vertical Growing Facility project is being progressed in 25/26. This project is to develop an innovative vertical growing facility in Forthbank, Alloa South. Budget to be used to locate containers on site and connections to services. The containers have been delivered and are in the process of being connected to the local infrastructure. The Welfare facilities are expected to be delivered in May 2026.
10272	N HERKES/IMBOYLE	Free School Meals Equipment	257,000	0	0.00%	0	-257,000	0.00%	257,000	0	257,000	Not expected to spend this year as no current use for allocation of money - Capital allocations from SG to support the phased expansion of free school meals to those in receipt of Scottish Child Payment in Primary 6 and 7. External support to be procured to take this forward.
10268	Lawrence Hunter	Nature Restoration Fund	170,000	96,147	56.56%	170,000	0	100.00%			0	May require any underspend to be carried forward
10354	Lawrence Hunter	Climate Emergency	337,000	0	0.00%	337,000	0	100.00%			0	Project to develop actions held within Council Climate and Emergency Action Plan and development of the Forth Regional Adaptation Plan.
10174	AMACKIE	Fitness Suite Replacement	7,695	7,233	94.00%	7,233	-462	94.00%			0	Project complete for 25/26 Replacement Cross Fit Trainers purchased for 2 secondary schools.
10149	Kevin Wells	Clackmannan Regeneration	250,000	110,613	44.25%	250,000	0	100.00%			0	The £250k projected outturn primarily relates to legal costs for the development works at Clackmannan Main St/North St with project ongoing and expected to complete in 2025. The majority of project works were undertaken during 2023/24. Works in 2024/25 are mainly on affordable housing and commercial units in Main Street.
10164	CJARVIE	Clackmannan CAP	93,000	0	0.00%	93,000	0	100.00%			0	Community Asset Transfer completed February 2026
10209	KWELLS/Jane Burridge	City Deal RPMD	100,000	7,630	7.63%	100,000	0	100.00%			0	Annual payment for RPMD to administer CRD - Full spend anticipated
10213	KWELLS/Jane Burridge	Innovation Hub Delivery	1,030,000	1,000,000	97.09%	1,000,000	-30,000	97.09%			0	Refurbishment works on Greenfield House - works expected to be completed by end of March 26
10283	KWELLS/Jane Burridge	City Region Deal	1,470,000	68,895	4.69%	292,000	-1,178,000	19.86%	1,178,000		1,178,000	Anticipated underspend to be cfwd and reprofiling has been undertaken as part of 2026/27 budget process. Budget to be split into 3 projects - CHT, Regional Digital Hub and Active Travel.
10290	KWELLS/Jane Burridge	City Region Deal - Resourcing	263,000	86,001	32.70%	250,000	-13,000	95.06%		13,000	13,000	Underspend due to a delayed start for a CRD Programme Lead and CRD Programme PM
10251	Ross McGuire	Wellbeing Hub - Permanent	17,223,000	12,066,137	70.06%	15,470,887	-1,752,113	89.83%	1,386,000	366,113	1,752,113	Contract in place and construction in progress with total project cost of £76m. Expenditure in January 26 was lower than expected. Frame construction has commenced and expected to extend into 2026/27. Forecast has been reprofiled with £1.3m underspend included in 2026/27 approved capital programme. It is anticipated that an additional £268k will be carried forward to 2026/27. Carry forward of £254k has been included in the 2026/27 approved capital programme as reflecting the reprofiled project forecast to complete in 28/29.
10292	Ross McGuire	Wellbeing Hub & Lochies - Resourcing	459,832	224,642	48.85%	205,439	-254,393	44.68%	254,000	393	254,393	0
10254	LROBERTSON	Capital Programme Legal Resource	46,131	92,031	199.50%	46,131	0	100.00%			0	Overspend covered through project 10298
10227	John Allan	CRB System	40,000	0	0.00%	0	-40,000	0.00%		40,000	40,000	Cashless catering procurement was awarded to ParentPay in Feb 2026. Carry forward of £40k anticipated.
10320	KWELLS/Chris Hargrove	Alva Cemetery Extension	486,000	21,905	4.51%	86,000	-400,000	17.70%	400,000	0	400,000	Work delayed. Carry forward of £400k has been included in the 2026/27 approved capital programme. This carry forward will be reduced by any expenditure undertaken in 2025/26 to ensure that there is no overspend over the duration of the project.
			<b>22,541,658</b>	<b>14,001,298</b>	<b>62.11%</b>	<b>18,550,295</b>	<b>-3,991,363</b>	<b>82.29%</b>	<b>3,475,000</b>	<b>485,901</b>	<b>3,960,901</b>	
<b>Fleet Asset Management Strategy</b>												
10062	xphilliben	Vehicle Replacement	568,065	544,236	95.80%	568,065	0	100.00%			0	Full spend anticipated
			<b>568,065</b>	<b>544,236</b>	<b>95.80%</b>	<b>568,065</b>	<b>0</b>	<b>100.00%</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>IT Asset Management Strategy</b>												
10041	JALLAN	Schools ICT Replacement - All Primaries	179,323	171,471	95.62%	176,001	-3,322	98.15%		3,322	3,322	
10031	JALLAN	Schools ICT Replacement - Alva Academy	57,000	47,940	84.10%	47,940	-9,060	84.10%		2,241	2,241	Budget original held in Project 10230 ICT Replacement Secondary Schools and has been allocated to individual school. Cf budget required for new network and Windows 11 Rollout.
10011	JALLAN	Schools ICT Replacement - Lomshill Academy	38,000	31,966	84.12%	31,966	-6,034	84.12%			0	Budget original held in Project 10230 ICT Replacement Secondary Schools and has been allocated to individual school.
10000	JALLAN	Schools ICT Replacement - Alloa Academy	42,000	54,853	130.60%	54,853	12,853	130.60%			0	Budget original held in Project 10230 ICT Replacement Secondary Schools and has been allocated to individual school.
10064	JALLAN	IT Infrastructure	212,029	211,992	99.98%	212,029	0	100.00%			0	15k Fibre Duct Work, £10k GIS Software purchase, £20k Rollout of telephone system changes, £5,777 Additional M365 licences. Provision £25k new servers for Kinraigs Server Room. Full spend anticipated
10187	JALLAN	Digital Infrastructure	10,000	10,000	100.00%	10,000	0	100.00%			0	Project Complete
10202	David Kay/John Allan	Digital Learning Strategy	250,000	235,754	94.30%	249,000	-1,000	99.60%		1,000	1,000	Full spend anticipated
10210	JALLAN	Homeworking	141,247	136,500	96.64%	136,500	-4,747	96.64%		4,747	4,747	Virement of £59k to Project 10064 IT Infrastructure approved in Q3 - carry forward of 5k anticipated.
10255	ABONNER	Digital Transformation - Work Smarter	478,000	249,294	52.37%	400,729	-75,271	84.19%	75,000		75,000	Underspend of £75k previously anticipated which has been carried forward and included within 2026/27 Approved Budget.
10294	ABONNER	Working Smarter (IOT, RPA) - Resourcing	345,000	72,624	21.05%	299,463	-45,537	86.80%	46,000		46,000	Projected underspend of £46k has been included within the 2026/27 approved capital programme.
10256	CJARVIE	IT Resourcing - Corporate	159,319	87,713	55.05%	124,000	-35,319	77.83%		35,319	35,319	Professional support for telephone system rollout is underspend due to staff illness. Carry forward of £35k is anticipated.
10257	CJARVIE	IT Resourcing - Digital Rollout	51,000	0	0.00%	51,000	0	100.00%			0	Expenditure is capitalisation of staffing budget to support rollout of Chromebook in Education.
10282	CJARVIE	Social Care System MVP	80,000	0	0.00%	40,000	-40,000	50.00%		40,000	40,000	Expected costs to upgrade domimo environment. Carry forward of £40k anticipated.
10295	CJARVIE	Future Ways of Working - Resourcing	75,000	0	0.00%	75,000	0	100.00%			0	Expenditure to support the rollout of new Windows 11 laptops.
10231	Kevin Wells/R Scobie	Building Energy Management System	16,320	16,320	100.00%	16,320	0	100.00%			0	Project complete
10065	Ibarker	Social services adaptations	69,304	27,231	39.29%	29,304	-40,000	42.28%		40,000	40,000	Procurement exercise ongoing to appoint supplier for digital telecare equipment. It is anticipated that a virement request will be received to transfer £30k budget to project 10253 Tech Analogue to Digital.
10253	Ibarker	Tech Analogue to Digital Trans	99,504	99,409	99.90%	99,504	0	100.00%			0	Project Complete. It is anticipated virement request will be received to transfer £30k budget from project 10065 Social Services adaptations.
10317	LROBERTSON	Case Management System	8,000	0	0.00%	0	-8,000	0.00%		8,000	8,000	No expenditure anticipated in 2025/26.
10318	JALLAN	M365 Resourcing Implementation	24,352	0	0.00%	24,352	0	100.00%			0	Full spend anticipated
10326	CJARVIE	Digital and IT PMRO Resourcing	226,885	30,273	13.34%	129,000	-97,885	56.86%	50,000	47,885	97,885	IT Management to look at professional services to manage virtual technology upgrade for datacentre following electrical damage to server room.
10327	CJARVIE	IT Network Switching	300,000	169,355	56.45%	174,730	-125,270	58.24%	125,270	125,270	125,270	At the procurement stage. Invitation to Tender issued February 2026. Anticipated contract to be awarded Q1-Q2 2026/27. Anticipated carry forward of £125k.
			<b>2,860,283</b>	<b>1,652,694</b>	<b>57.78%</b>	<b>2,361,691</b>	<b>-478,592</b>	<b>83.27%</b>	<b>171,000</b>	<b>307,784</b>	<b>478,784</b>	
<b>Land Asset Management Strategy</b>												
10284	K Wells/ C Hargrove	National play park and open space improvements	234,089	222,000	94.84%	231,000	-3,089	98.68%			0	Scottish Government has provided guidance on what areas the funds can be spent on. Small underspend anticipated
10005	CHARGROVE	Park, Play Area & Open Space Improvements - Alva	50,000	40,844	81.69%	50,000	0	100.00%			0	Full spend anticipated
10061	xphilliben	Wheeled Bins	30,000	30,746	102.49%	30,746	746	102.49%			0	Full spend anticipated, minor overspend
10042	CJARVIE	Community Investment Grants		-2,500		0	0				0	Expenditure is an accrual of a final instalment of grant which has not been claimed.

Project ID	Project Manager	Project ID Description	Amended Budget	Total Expenditure at December 2025	% completion to December	Projected Outturn to 31 March 2026	Projected (Under)/Overpend at Q3	% Projected Outturn to Budget	C/fwd included in 2026/27 Budget	Additional C/fwd to 2026/27 Budget	Total C/fwd to 2026/27 Budget	Comment Q3
x			£	£	%	£	£	%			£	
10289	Kohlliben	Polmaise Waste Transfer Station	77,000	0	0.00%	0	-77,000	0.00%	62,000	15,000	77,000	No capital works have been undertaken to date by Stirling Council.
10258	K Wells	Kilncraigs - Stone Preservation	150,000	19,800	13.20%	150,000	0	100.00%			0	Full spend anticipated. External support to be procured to take this forward.
10096	Lawrence Hunter	Gartmorn Dam Country Park	5,000	0	0.00%	5,000	0	100.00%			0	Majority of work completed 2024/25. The 2025/26 budget is for improved access barriers at park.
10086	Lawrence Hunter	Renewable Energy Projects	150,000	0	0.00%	0	-150,000	0.00%	50,000	100,000	150,000	Funding associated with the development of renewable heat network in Alloa and also development of solar arrays across Clackmannanshire for domestic and non domestic buildings. The Energy and Sustainability Team are currently working with Net Zero Scotland on this project. £50k carry forward included within 2026/27 Approved budget. Further carry forward of £100k anticipated.
<b>Place Based Investment Fund</b>			<b>698,089</b>	<b>310,890</b>	<b>44.66%</b>	<b>466,747</b>	<b>-229,342</b>	<b>67.05%</b>	<b>112,000</b>	<b>115,000</b>	<b>227,000</b>	
10302	KWELLS/Neil Ramsay	New Cycle Facilities	14,163	10,837	76.52%	14,163	0	100.00%			0	Project is completed. PM to follow up on Contractor on final invoice and retention.
10308	KWELLS/Neil Ramsay	Place based Investment	266,847	128,161	48.03%	266,847	0	100.00%		0	0	Scottish Government grant awarded to 2 projects with value £243k with spend expected in Q4 on agreement of leases. C/fwd from 24-25 £23k still to be paid out
<b>Property Asset Management Strategy</b>			<b>281,010</b>	<b>138,998</b>	<b>49.46%</b>	<b>281,010</b>	<b>0</b>	<b>100.00%</b>	<b>0</b>	<b>0</b>	<b>0</b>	
10303	Lawrence Hunter	Vacant & Derelict Land IP	4,167	0	0.00%	0	-4,167	0.00%		4,167	4,167	Budget earmarked for initiatives associated with Forthbank Growing Containers project 10334.
10045	Stuart Graham	Statutory Compliance DDA Schools	23,000	18,350	79.78%	23,000	0	100.00%			0	Full spend anticipated
10046	Stuart Graham	Compliance - Asbestos Removal (Schools)	10,000	1,990	19.90%	10,000	0	100.00%			0	Full Spend Anticipated -process of carrying out asbestos inspections on education properties underway.
10221	Stuart Graham	Cemetery Walls Upgrade	610,000	15,556	2.55%	140,000	-470,000	22.95%	200,000	270,000	470,000	Works delayed due to heavy rain and cold weather which affect the viability of the materials being used by the contractor. £200k carry forward included within 2026/27 Approved budget. Further carry forward of £270k anticipated.
10224	Kevin Wells/Neil Herkes	Leaming Estate Cleaning Equipment	20,000	0	0.00%	20,000	0	100.00%			0	Full spend anticipated on shower facilities for larger schools.
10288	LSANDA	Local Care Provision (Woodside)	36,000	2,370	6.58%	2,370	-33,630	6.58%		33,630	33,630	Small expenditure to date, carry forward anticipated
10293	Kevin Wells	Property - Resourcing	42,000	0	0.00%	42,000	0	100.00%			0	Full spend anticipated
10298	KWELLS/W Robertson	Capital Programme Support - Resourcing	324,000	126,146	38.93%	180,000	-144,000	55.56%			0	Resourcing positions not expected to be filled in 25/26. Underspend of funding investment officer £60k & funding investment lead £80k. Covering costs of 10254
10348	Kevin Wells	Leaming Estate - Development Driven	100,000	0	0.00%	0	-100,000	0.00%		100,000	100,000	Design work on 3 primary schools ongoing
10349	W Robertson	Social Work IT System	450,000	7,750	0.00%	964,750	514,750	214.39%		-514,750	-514,750	The amended budget was based upon the paper to Council in August 2025, however the Reimagining Social Care project is delivering at pace and more quickly than originally estimated therefore incurring more expenditure in 2025/26.
10260	Kwells	Leaming Estates - Option Appraisals	2,492,089	222,732	8.94%	250,000	-2,242,089	10.03%	2,492,000	-249,911	2,242,089	Anticipated underspend has been c/fwd and reprofiled as part of the 2026/27 budget process in line with Council decision on 21st August 2025. This carry forward will be reduced by any variances in the 2025/26 expenditure to ensure that there is no overspend over the duration of the project. Allocated budget to address condition of 18 primary schools.
10321	Stuart Graham	Remedial works at The Whins and Ludgate House	78,000	0	0.00%	0	-78,000	0.00%		78,000	78,000	Whins Resource Centre & Ludgate House Resource Centre. An ongoing consultation exercise for Ludgate House is currently underway. A report is due in the coming months detailing required works which are unlikely to commence in 2025/26.
10328	K Wells	Dollar Changing Facilities	28,000	0	0.00%	28,000	0	100.00%			0	Full spend anticipated
10341	KWELLS	Alloa Family Centre Investment Programme	100,000	0	0.00%	100,000	0	100.00%			0	Full Spend Anticipated with works to be undertaken in Q4
10342	KWELLS	Town Hall Investment Programme	100,000	64,314	64.31%	100,000	0	100.00%			0	Full Spend Anticipated with works to be completed by end of Q4
10344	LGRAHAM	Sauchie ELC Adaptation	50,000	38,725	77.45%	50,000	0	100.00%			0	Full spend anticipated
10345	LGRAHAM	Sunnyside PS	50,000	34,000	68.00%	50,000	0	100.00%			0	Full spend anticipated
10346	LGRAHAM	Park ELC	90,030	49,788	55.30%	90,030	0	100.00%			0	Full spend anticipated
10352	LGRAHAM	Menstrie ELC	74,826	32,500	43.43%	74,826	0	100.00%			0	Full spend anticipated
<b>Roads Asset Management Strategy</b>			<b>4,680,112</b>	<b>614,221</b>	<b>13.12%</b>	<b>2,122,976</b>	<b>-2,557,136</b>	<b>45.36%</b>	<b>2,692,000</b>	<b>-278,864</b>	<b>2,413,136</b>	
10051	S KETTERICK	Carriageways - Roads	1,800,000	1,927,000	107.06%	1,927,000	127,000	107.06%			0	£130k estimated time to be charged from revenue
10054	SCULLEN	Bridge Improvements	84,945	73,985	87.10%	84,945	0	100.00%			0	Full spend anticipated
10056	Craig McCARTNEY	Lighting Replacement	438,786	425,000	96.86%	425,000	-13,786	96.86%	13,786	13,786	0	Full spend anticipated. Budget from projects 10339 LED Street Lighting Conversion £51k and 10340 Street Lighting Column Replacement £233k have been amalgamated into this project.
10309	SCULLEN	SG Road Safety Improvement Fund	116,345	88,765	76.29%	116,345	0	100.00%			0	100% grant funding from Transport Scotland. Full spend anticipated.
10049	SCULLEN	Flood Prevention	86,000	67,122	78.05%	86,000	0	100.00%			0	Full spend anticipated
10050	SCULLEN	Cycle Routes	55,000	15,888	28.89%	55,000	0	100.00%			0	Full spend anticipated
10310	SCULLEN/S Paterson	National Cycle Network Accessibility Improvements	30,650	23,525	76.75%	30,650	0	100.00%			0	2 grants received - full spend anticipated
10311	SCULLEN	Bus Infrastructure Fund	512,225	367,906	71.83%	507,000	-5,225	98.98%			0	The is funded by General Capital Grant received in August 2025 (£257k) and a Tier 2 grant from Transport Scotland (£250k). Full spend of grants anticipated, c/fwd from 24/25 £5k
10312	SCULLEN	Cycling, Walking and Safer Routes 2023/24 (now Tier 1) -Transport Scotland	670,155	340,533	50.81%	474,155	-196,000	70.75%	196,000	196,000	0	100% grant funding from Transport Scotland for Active Travel Infrastructure Funding. Grant to be carried forward and utilised in 26/27
10319	SCULLEN	Active Travel Route - Fishcross to Aha	400,000	388,904	97.23%	400,000	0	100.00%			0	Full Spend Anticipated - £400k council allocation for 25/26 will be claimed against CRD Active Travel.
10329	SCULLEN	People and Place Project -SESTRANS	120,845	95,737	79.22%	120,845	0	100.00%			0	Grant funding from Sustrans for 25/26 of £91k. Full spend anticipated
10335	SCULLEN	Encouraging Safe Active Travel - Aha to Tilloucty	398,000	8,078	0.00%	398,000	0	0.00%			0	Grant awarded February 2026. Full Spend Anticipated
10336	SCULLEN/S Paterson	Greenways -SUSTRANS	15,096	0	0.00%	15,096	0	100.00%			0	Fully grant funded by Sustrans. Full spend anticipated
10337	SCULLEN/S Paterson	Local Authority Direct Award- Transport Scotland	29,438	24,815	84.30%	29,438	0	100.00%			0	Fully Grant Funding from Transport Scotland- Local Authority Direct Award (LADA). Full spend anticipated
10339	Craig McCARTNEY	LED Street Lighting Conversion	0	0	0.00%	0	0	0.00%			0	Budget has been amalgamated into 10056 Lighting Replacement
10340	Craig McCARTNEY	Street Lighting Column Replacement	0	0	0.00%	0	0	0.00%			0	Budget has been amalgamated into 10056 Lighting Replacement
10351	NRAMSAY	EBIKES -Energy Savings Trust	22,338	22,338	100.00%	22,338	0	100.00%			0	Project complete
10350	SCULLEN	20MPH Speed Limits	42,704	3,245	7.60%	42,704	0	100.00%			0	Full spend anticipated
<b>Total Capital Programme</b>			<b>36,448,744</b>	<b>21,135,151</b>	<b>57.98%</b>	<b>29,105,300</b>	<b>-7,344,444</b>	<b>79.85%</b>	<b>6,450,000</b>	<b>839,607</b>	<b>7,289,607</b>	

