
Report to: Audit & Scrutiny Committee

Date of Meeting: 11 June 2026

Subject: Council Financial Performance 2025/26 as at March 2026

Report by: Chief Finance Officer

1.0 Purpose

1.1 This paper provides an update on the draft financial performance for the Council, as at 31 March 2026, 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 underspend of £(3.637)m for the year to 31 March 2026;

2.1.2 the Clackmannanshire element of the Health and Social Care Partnership (H&SCP) overspend of £6.265m, for the year to 31 March 2026;

2.1.3 the balances of earmarked reserves used to date and remaining balances at 31 March 2026;

2.1.4 delivery of £3.231m of the £3.814m approved savings programme, representing an in year achievement of 84.7%, as at 31 March 2026, and

2.1.5 the General Fund Capital Programme underspend of £(9.648)m.

3.0 Background

- 3.1 This report summarises the draft 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.
- 3.2 The figures within this report are draft, subject to finalisation through the preparation of the 2025/26 draft annual accounts and the external audit of those accounts.

4.0 General Fund Revenue

- 4.1 As at 31 March 2026 the General Fund is underspent by £(3.637)m after taking account of earmarked reserves of £(3.157)m. This is an adverse movement of £1.590m from the £(5.227)m underspend at quarter 3 reported as at December 2025 mainly due to the level of earmarked reserves not identified until the year end.
- 4.2 The Council Summary at **Appendix 1** provides the financial 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 - £(0.362)m underspend, movement of £0.773m, with £1.671m earmarked for spend in 2026/27.
 - Place Directorate - £(0.998)m underspend, movement of £0.897m, with £1.466m earmarked for spend in 2026/27.
 - Partnership & Performance Directorate - £(1.031)m underspend, movement of £(0.580)m, with £0.020m earmarked for spend in 2026/27.
 - Corporate Services - £(1.246)m underspend, movement of £0.500m.
- 4.3 **Appendices 3 to 6** provide details of individual Directorate financial performance, with variance by Service area and reason for variance.

Earmarked Reserves

- 4.4 At 1 April 2025, the council held Earmarked reserves of £16.192m, on conclusion of the audit of the 2023/24 Annual Accounts this was increased by £0.062m due to late adjustments. These are shown in Column F of the attached appendix (appendix 9).
- 4.5 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 At its budget meeting in February 2026, Council agreed to earmark an additional £2.824m for H&SCP as a contribution to the partnership overspend. The final reserve will be drawdown when the partnership year end position is confirmed. This was mostly funded by repurposing £2.380m of the previously earmarked general pressure reserve created in 2025/26.
- 4.7 For 2025/26, £(4.518)m has been allocated to cover actual spend incurred up to 31 March. This leaves a draft closing Earmarked Reserves balance of £12.178m Details of balances and drawdowns are shown in **Appendix 9**.

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

- 5.1 As at 31 March 2026 the Clackmannanshire element of the H&SCP was overspent by £6.265m against the budgeted contribution to the Partnership, a favourable movement of £(0.110)m since reported at December 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 25 March 2026 as part of their 2026/27 Budget indicated a projected overspend for the year on the integrated budget across the Partnership of £7.295m before savings and any additional contributions from partners. This is after application of the additional £4.000m contribution from NHS Forth Valley held in reserves and £4.201m proposed release of earmarked reserves. This leaves a balance of £2.052m 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 projected overspend at that time and the actual additional contribution will be confirmed once the final year end position of the partnership is known.
- 5.4 Due to the significant overspend over the past few years and the budget gap of £8.9m for 2026/27 after proposed savings of £10.8m, there is a requirement to continue to collaborate with partners to consider further potential budget recovery options to mitigate the financial risks as far as possible as well as taking all available steps to ensure the agreed savings are delivered.
- 5.5 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.
- 5.6 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.

- 5.7 The review of the Integration Scheme is also progressing and the three Chief Executives have met to review the proposed changes. It is anticipated that the amended scheme will be presented to each partner organisation for approval in the coming months.

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 £3.926m was added as a result of carry forwards from 2024/25 and £3.332m 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 £36.524m.

- 6.2 The total spend on the General Fund capital programme for the year is £26.876m. This is a decrease of £2.230m on the forecasted £29.105m reported at December. As a result, the underspend on the programme is £9.648m. The details of this are within **Appendix 8**.

- 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	Actualst to 31 March 2026	Over / (under) Spend	Main Variances
	£m	£m	£m	
Community Investment Strategy	22.528	18.146	(4.382)	Underspends on: <ul style="list-style-type: none"> - City Region Deal £(1.418)m - Timing of spend has been reprofiled and the £1.4m underspend will be carried forward to 2026/27. - Wellbeing Hub & Resourcing £(1.467)m – Timing of spend has been reprofiled and the £1.4m underspend will be carried forward to 2026/27.
Fleet	0.568	0.563	(0.005)	Spend in line with budget
IT	3.310	2.488	(0.822)	Underspend on:

Asset Management Strategy	Revised Budget 2025/26	Actualst to 31 March 2026	Over / (under) Spend	Main Variances
	£m	£m	£m	
				<ul style="list-style-type: none"> - Digital Transformation/Working Smarter £(0.331) - carry forward as per project resource model. - Digital and IT Resourcing £(0.200)m, - IT Network Switching £(0.135)m Overspend on: <ul style="list-style-type: none"> - SW IT System £0.173m due to multi year project delivering in advance of phasing, 26/27 budget to be reduced.
Land	0.717	0.169	(0.548)	Underspends on: <ul style="list-style-type: none"> - National Play Parks -£(0.134)m carry forward to fulfil 2026/27 orders placed. - Kilncraigs Stone Preservation - £(0.136)m – external support being sought to take this forward. - Renewable Energy Projects £(0.150m) - ongoing work with Net Zero Scotland
Place Based Investment Fund	0.348	0.193	(0.155)	Underspends on: <ul style="list-style-type: none"> - Place Based Investments - £(0.152)m - Grants awarded to 2 projects, 75% initial award with remaining 25% due to be paid in 2026/27.
Property	4.230	0.953	(3.277)	Underspends on: <ul style="list-style-type: none"> - Learning Estates Options Appraisals £(2.269)m underspend – has been reprofiled and reallocated as part of 2026/27 budget process. - Cemetery Walls Upgrade £(0.452)m delay due to adverse weather
Roads	4.823	4.364	(0.459)	Underspend on: <ul style="list-style-type: none"> - Active Travel Infrastructure £(0.375)m grant to be utilised in 2026/27 Overspend on <ul style="list-style-type: none"> - Carriageways £0.208m due to increased costs not known until year end.
Gross Capital Expenditure	36.524	26.876	(9.648)	

Asset Management Strategy	Revised Budget 2025/26	Actualst to 31 March 2026	Over / (under) Spend	Main Variances
	£m	£m	£m	
Allocation of Capital Funding	(9.482)	(7.281)	2.201	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. Main underspends: - City Region Deal £1.416m - Grant not required in current year due to delayed spend. - Free School Meals £0.257m – delay in spend against grant funding.
Net Capital Programme	27.042	19.595	(7.447)	

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 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 £'000	Unachieved £'000
People	1,325	1,221	104
Place	1,655	1,332	323
Partnership & Performance	637	589	48
Corporate	197	89	108
Total Approved Savings	3,814	3,231	583
		84.7%	15.3%

7.2 The above table indicates that 84.7% of savings have been achieved and the remaining 15.3% were 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 underspent by £(3.637)m for the year to 31 March 2026.
- 8.2 The Clackmannanshire element of the H&SCP is overspent by £6.265m for the year to 31 March 2026.
- 8.3 Of the £3.814m approved savings programme, £3.231m (84.7%) has been achieved at 31 March 2026.
- 8.4 The General Fund Capital programme is underspent by £(9.648)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 undertaken the required 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 March 2026

Appendix 2 – Summary Savings by Directorate at March 2026

Appendix 3 – People Variances at March 2026

Appendix 4 – Place Variances at March 2026

Appendix 5 – P&P Variances at March 2026

Appendix 6 – Corporate Variances at March 2026

Appendix 7 – HSCP Variances at March 2026

Appendix 8 – General Fund Capital at March 2026

Appendix 9 – Earmarked Reserves at March 2026

16.0 Background Papers

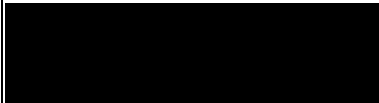
16.1 Have you used other documents to compile your report? (All documents must be kept available by the author for public inspection for four years from the date of meeting at which the report is considered)

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	

As at 31 March 2026

	Annual Budget 26GLBR £'000	Actual to March £'000	Variance Actual to Budget £'000	Earmarked Reserves (EMR) £'000	Variance after EMR £'000	Forecast Variance At Dec £'000	Variance Movement £'000
Directorate							
People	92,764	90,731	(2,033)	1,671	(362)	(1,135)	773
Place	35,489	33,026	(2,464)	1,466	(998)	(1,895)	897
Partnerships & Performance	13,816	12,765	(1,051)	20	(1,031)	(451)	(580)
Directorate Expenditure	142,070	136,521	(5,549)	3,157	(2,392)	(3,481)	1,089
Corporate							
Corporate Centrally Held incl Chief Executive	713	726	13	0	13	(1,039)	1,052
Corporate Services	(602)	(108)	494	0	494	343	151
Misc Services - Non Distributed Costs	1,177	1,177	(0)	0	(0)	0	(0)
	1,289	1,795	506	0	506	(696)	1,202
	143,359	138,317	(5,042)	3,157	(1,885)	(4,177)	2,292
less allocated to non general fund	(1,391)	(1,391)	(0)	0	(0)	0	(0)
	141,968	136,925	(5,042)	3,157	(1,885)	(4,177)	2,292
Add Requisitions from Joint Boards							
Central Scotland Valuation Joint Board	520	520	0	0	0	0	0
Corporate Expenditure	142,488	137,445	(5,042)	3,157	(1,885)	(4,177)	2,292
Add/Deduct							
Interest on Revenue Balances	(205)	(412)	(207)	0	(207)	(70)	(137)
Loans Fund Contribution	7,444	6,440	(1,004)	0	(1,004)	(980)	(24)
Contribution to Bad Debt Provision	100	57	(43)	0	(43)	0	(43)
Total Expenditure	149,827	143,530	(6,296)	3,157	(3,139)	(5,227)	2,088
Sources of Funding							
General Revenue Funding	(123,791)	(123,791)	0	0	0	0	0
Non-Domestic Rates	(19,834)	(19,834)	0	0	0	0	0
Council Tax	(28,868)	(29,366)	(498)	0	(498)	0	(498)
Total Income	(172,493)	(172,991)	(498)	0	(498)	0	(498)
(Surplus) / Shortfall before reserves	7,621	7,091	(6,794)	3,157	(3,637)	(5,227)	1,590
Health & Social Care Partnership	30,287	36,552	6,265	0	6,265	6,375	(110)
Funding from Reserves							
Contribution from Reserves	(2,757)	0	2,757	0	2,757		
Contribution from Earmarked Reserves	(4,518)	0	4,518	0	4,518		
Contribution from Uncommitted Reserves	(346)	0	346	0	346		
Total Funding	(180,114)	(172,991)	7,123	0	7,123		
Net use of reserves					3,984		

As at March 2026

Management Efficiency Savings

Saving Reference	Directorate	Department	Description	Cash /Permanent	2025/26	Achieved £	Unachieved £	Total	Budgetholder Comments - March 26
P&PMGT2509	Partnership & Performance	Directorate	Saving associated with the Strategic Director Role	Cash	£ 9,000	£ 9,000		£ 9,000	Achieved in full
P&PMGT2512	Partnership & Performance	Directorate	Removal of all remaining hospitality budgets across the Directorate	Permanent	£ 3,166	£ 3,166		£ 3,166	Achieved in full
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 in full
P&PMGT2508	Partnership & Performance	Directorate	Managed reduction of overtime budget	Permanent	£ 4,170	£ 4,170		£ 4,170	Achieved in full
P&PMGT2535	Partnership & Performance	Finance and Revenues	Delay in filling Procurement Assistant Vacant post	Cash	£ 21,450	£ 21,450		£ 21,450	Achieved in full
P&PMGT2519	Partnership & Performance	Finance and Revenues	Income rebate from contracts	Permanent	£ 3,000	£ 3,000		£ 3,000	Achieved in full
P&PMGT2521	Partnership & Performance	Finance and Revenues	Non Domestic Rates efficiency saving	Cash	£ 334,000	£ 334,000		£ 334,000	Achieved in full
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 was dependent on qualified valuer being appointed within Place, this did not happen in 2025/26
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 in full
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 in full
P&PMGT2503	Partnership & Performance	HR & Workforce Development	New corporate training funding model	Cash	£ 86,000	£ 86,000		£ 86,000	Achieved in full
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 in full
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 in full
P&PMGT2530	Partnership & Performance	Partnership & Transformation	Vacancy Management in Customer Services	Cash	£ 15,000	£ 15,000		£ 15,000	Achieved in full
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 in full
PEOMGT2520, 21, 22, 23	People	Care & Protection	Service redesign through Spend to Save	Permanent	£ 414,000	£ 310,000	£ 104,000	£ 414,000	There has been unprecedented demand on ERG budgets in 25/26 due to numbers of children in need of additional educational support within out of area placements and increasing numbers of children requiring residential care. This is exacerbated by shortage of internal fostering and residential placements. Work is ongoing to review ongoing supports and placements, transferring children into internal placements where capacity arises, and working towards the provision of additional residential beds in Clackmannanshire.
PEOMGT2507	People	Chief Officers	Increased automation of grant payments	Permanent	£ 6,284	£ 6,284		£ 6,284	Achieved in full
PEOMGT2501	People	Customer Services	Library Service Option 1: Budget re-alignment and Operational Savings	Permanent	£ 44,640	£ 44,640		£ 44,640	Achieved in full
PEOMGT2502	People	Primary Devolved	Review of Devolved school management	Permanent	£ 400,000	£ 400,000		£ 400,000	Achieved in full
PEOMGT2505	People	Secondary Non Dev	Ending the contract with Work Placement Services Contract, Gateway Shared Services.	Permanent	£ 14,268	£ 14,268		£ 14,268	Achieved in full
PEOMGT2504	People	Sport & Leisure	Review Of Leisure Budget	Cash	£ 250,000	£ 250,000		£ 250,000	Achieved in full
PEOMGT2524	People	Sport & Leisure	Removal of Sports Apprentice position & Sports Council grant funding	Permanent	£ 32,850	£ 32,850		£ 32,850	Achieved in full
PLMGT2503	Place	DEVELOPMENT	Vacancies Reconciliation, Offset staff costs against external income	Cash	£ 170,000	£ 170,000		£ 170,000	Achieved in full
PLMGT2506	Place	DEVELOPMENT	Redesign: Vocational Training	Permanent	£ 21,500	£ 21,500		£ 21,500	Achieved in full
PLMGT2501	Place	DIRECTORATE	Further alignment of General Fund costs attributed to HRA	Permanent	£ 41,515	£ 29,311	£ 12,204	£ 41,515	Partial achievement of saving as not all costs were rechargeable
PLMGT2504	Place	DIRECTORATE	Offset of corporate expenditure supporting Place Delivery from Balances	Cash	£ 200,000	£ 200,000		£ 200,000	Achieved in full
PLMGT2509	Place	ENVIRONMENT	Reduction in Fleet operational budget - offset by income	Cash	£ 75,000	£ 75,000		£ 75,000	Achieved in full
PLMGT2519	Place	ENVIRONMENT	Public Behaviour Change Campaign - Food Waste behaviour	Cash	£ 30,000		£ 30,000	£ 30,000	Actual is an overspend so not achieved
PLMGT2516	Place	ENVIRONMENT	Increase Income via Waste for Paper sales	Cash	£ 80,000	£ 76,331	£ 3,669	£ 80,000	Partially unachieved
PLMGT2514	Place	ENVIRONMENT	Reprofiling mechanical gritting hire	Permanent	£ 15,000	£ 15,000		£ 15,000	Achieved in full
PLMGT2522	Place	PROPERTY	Asset Management - Operational Revenue Savings from Sale of Properties	Permanent	£ 198,733		£ 198,733	£ 198,733	Buildings have not been sold
PLMGT2523	Place	PROPERTY	Asset Management - PPP Contract Insurance Return	Permanent	£ 170,000	£ 110,846	£ 59,154	£ 170,000	Partially achieved and is subject to contract so is variable
PLMGT2524	Place	PROPERTY	Asset Management - Kilncraigs new space model	Permanent	£ 20,000		£ 20,000	£ 20,000	Space has not been reduced and let so saving unachieved
PLMGT2526	Place	PROPERTY	Asset Management - Council behaviour change - utilities	Cash	£ 25,000	£ 25,000		£ 25,000	Achieved in full
PLMGT2528	Place	PROPERTY	Catering - Remove vacant post	Permanent	£ 43,009	£ 43,009		£ 43,009	Achieved in full
PLMGT2533	Place	PROPERTY	Facilities - Remove vacant posts	Permanent	£ 54,202	£ 54,202		£ 54,202	Achieved in full
PLMGT2525	Place	PROPERTY	Asset Management - Reduction in non-essential minor works	Cash	£ 52,500	£ 52,500		£ 52,500	Achieved in full
Total Management Efficiency Savings 2025/26					£ 3,170,855	£ 2,695,595	£ 475,260	£ 3,170,855	

People	Annual Budget 2025/26	Actuals to March 2026	Variance Actuals to Budget at March 2026	Variance Forecast to Budget at December 2025	Variance Movement Dec to Mar 2026	Narrative
	£'000	£'000	£'000	£'000	£'000	
Strategic Director	1,438	1,507	69	68	1	Overspend of £0.069m. £0.069m balance of historic restructure saving not achieved.
Support & Wellbeing						
Customer Services	525	545	20	15	5	Overspend of £0.020m. Libraries & Customer Services: Staffing underspend of £(0.122)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 overspend of £0.039m in service charges for card machine terminals due to an increase in the the number of terminals. Movement of £0.005m - Increase in Staffing of £0.005m within Customer Service.
Leisure & Sports Development	869	591	(278)	(204)	(74)	Underspend of £(0.278)m. Sports Development: £(0.117)m - an underspend of £(0.068)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 £(0.019)m. Leisure: £(0.161)m - £(0.106)m underspend in Wellbeing Hub operating costs/subsidy not required partially offset by £0.060m expenditure on Sports equipment replacement program, staffing underspend of £(0.102)m, income exceeding budget by £(0.011)m and Non Staffing costs £(0.001)m. Movement of £(0.074)m - includes £(0.030)m Sports Equipment replacement program previously forecast, higher than previously forecast Income in Sports Programs £(0.044)m
Total Support & Wellbeing	1,394	1,136	(258)	(189)	(69)	
Education & Learning						
Devolved Schools	41,088	40,351	(736)	(691)	(45)	Devolved Schools are reporting an underspend of £(0.736)m. This consists of: £(0.757)m underspend within Primary schools staffing £(0.767)m relating to - staffing turnover, vacancies and shared Headships & £0.010m Per Capita. £0.032m overspend within Secondary schools - staffing £(0.161)m due to vacant posts & staff turnover. Offset by overspends of £0.193m within Per Capita spend. £(0.008)m underspend within ASN - staffing overspend £(0.005)m, Per Capita Underspend £(0.003)m. Early Years Per Capita £(0.004)m underspend. The movement of £(0.045)m is further staff turnover £(0.070)m and an increase in Per Capita £0.010m. 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	10,922	(505)	(412)	(93)	Early Years are reporting an underspend of £(0.505)m. £0.016m Kidzone out of school care overspend due to a shortfall in income and additional staffing costs relating to Janitors' overtime. £(0.483)m underspend within Mainstream Nursery provision being CWP funding for 2 year olds and 3 to 5 year olds, Out of hours Care £(0.354)m, Staffing £(0.198)m (This includes £(0.160)m funding from CWP for Early Intervention workers), Cleaning & FM recharges £(0.078)m, Insurance costs £0.021m, IT spend (replacement i-pads) £0.026m, and various other small variances totalling £(0.005)m. The movement of £(0.093)m relates to further CWP funding for 2 year olds £(0.077)m. Partner overpayment refund and various minor movements totalling £(0.05)m .
ASN Non Devolved	8,497	8,525	28	41	(13)	ASN Non Devolved is reporting an overspend of £0.028m: Staffing overspend of £0.288m due to ongoing high demand for ASN provision partially offset by £(0.220)m underspend on Scot Gov ASN Additional funding of £0.262m due to recruitment slippage. Speech & Language contract underspend of £(0.037)m due to PEF contribution, Insurance costs are £0.034m above budget provision, Pupil Transport underspend £(0.036)m and balance is minor non staffing variances totalling £(0.008)m The movement of £(0.012)m is Pupil Transport £(0.036)m further staffing £0.010m, Additional insurance charges £0.008m and minor variances £(0.002)m
Primary Non Devolved	2,595	2,620	25	107	(82)	Primary Non Devolved is reporting an overspend of £0.025m. Core Primary Non Devolved areas are reporting an overspend of £0.073m- relating to,overspends in Parent Pay fees £0.006m, Cleaning £0.034m, Seemis £0.022m, equipment & property works £0.028m, Insurance £0.059m , Teachers Supply £0.018m and small overspends of £0.005m.. These are partially offset by staff turnover £(0.053)m underspends, Probationers Waivers underspend £(0.028)m, FSM & Clothing Grants £(0.018)m. Within Teachers Flexibility there is a £(0.048)m favourable variance relating to £(0.048)m unallocated budget after re alignment of AY 25-26 staffing budget requirements, £(0.019)m unallocated funding for teachers pay award above budget provision and £0.019m Unison recharges. The movement of £(0.082)m relates to reduction in Teachers Supply costs £(0.090)m, Staff turnover £(0.003)m and other minor variances £0.011m

People	Annual Budget 2025/26	Actuals to March 2026	Variance Actuals to Budget at March 2026	Variance Forecast to Budget at December 2025	Variance Movement Dec to Mar 2026	Narrative
	£'000	£'000	£'000	£'000	£'000	
Secondary Non Devolved	2,140	2,159	19	16	3	Secondary Non Devolved is reporting an overspend of £0.019m. Gaelic (Pupil Transport) £0.022m overspend, staff turnover and vacant Music Instructor post £(0.046)m, Teachers Supply £(0.036)m Insurance £0.051m Agency Fees & Secondary PPP small works £0.027m. The Movement of £0.003m relates to Teachers supply £(0.036)m previously forecast on budget, Agency & PPP Small works £0.022m, additional Insurance charges £0.013m and various others £0.004m
Pupil Equity Funding	2,271	1,645	(625)	(0)	(625)	Pupil Equity Funding (PEF) is allocated on an Academic Year basis and the underspend of £(0.626)m is carried forward with the requirement that it is fully spent by July of the following year.
Business Management	981	879	(102)	(69)	(33)	Business Management is reporting an underspend of £(0.102)m Staffing underspend of £(0.093)m due to funding for posts from Early Adopter Communities for Business Support function & Planet Youth , Period Products underspend of £(0.015)m, Long Service awards £0.009m & various minor £(0.003)m. The movement of £(0.033)m relates mainly to further CWP funding for Staffing Support £(0.023m), Period Products £(0.005)m and various other minor variations totalling £(0.005)m
Other Areas	866	792	(74)	(57)	(17)	Other areas combine to reporting an underspend of £(0.075)m: The Psychology Service is overspent by £0.003m within staffing, School Crossing Patrols Officers underspend of £(0.018)m due to staff turnover and CLD underspend due to staffing £(0.059)m maternity leave and recruitment slippage. The movement of £(0.017)m relates to further staff turnover £(0.004)m and previously reported funding gap in post in Psychological now resolved £(0.014)m
Education & Learning Total	69,864	67,894	(1,971)	(1,065)	(906)	
Care & Protection						
Children's Commissioned Services	1,152	790	(361)	0	(361)	Underspend and movement of £(0.361)m Total spend is made up of payments to Voluntary Organisations which totalled £0.790m. Budget currently held here of £0.326m for the real living wage uplift across commissioned services in other departments
Corporate Parenting	7,344	7,482	138	(120)	258	Corporate Parenting is overspent by £0.138m: Children's Unit is overspent by £0.238m, of which £0.190m is due to unbudgeted employee costs for increased contractual payments (weekend working and overnights). The remaining overspends are £0.006m transport, £0.019m due to payments made to individuals and £0.022m due to supplies such as food and other purchases. A demand pressure has been submitted for 2026-27 to mitigate this and the redesign of the service is ongoing. Family Placement Team is overspent by £0.040m. This is made up of overspends in Adoption payments of £0.110m (this has a historic insufficient budget), Respite Care payments of £0.064m and Fostering payments of £0.030m. £0.036m in employee costs and other minor overspends of £0.017m. Underspends are Fostering payments to Other Local Authorities of £(0.062)m; Legal costs of £(0.155)m. External Foster Care is underspent by £(0.036)m. This is due to unbudgeted income of £(0.097)m from the Home Office for Unaccompanied Asylum Seeking Children, partly offset by an overspend in external fostering payments of £0.061m. Throughcare Aftercare is overspent by £0.004m. This consists of £(0.013)m underspend in employee costs due to a maternity leave and small vacancy pot. There was also £(0.174)m unbudgeted income from the Home Office for Unaccompanied Asylum Seeking Children and other minor underspends of £(0.005)m. This is offset by overspends of £0.165m in other agency payments and professional fees and £0.031m within supported accommodation (miscoded from Continuing Care). Performance, Quality & Assurance is underspent by £(0.080)m, due to employee costs of a vacancy and holiday buy-back. Kinship Care is forecast to underspend by £(0.029)m. This is due to unbudgeted income from the Home Office for Unaccompanied Asylum Seeking Children £(0.041)m as well as underspends of: Kinship and Residence Order payments of £(0.002)m; Partly offset by Legal expenses of £0.013m and other minor oversepnds of £0.001m. Movement of £0.258m is predominantly due to a number of costs being forecasted based on trend analysis with costs being received disproportionately higher throughout Q4, mainly seen in fostering and kinship payments - £0.232m
Fieldwork Children And Families	1,847	1,857	10	(3)	13	Fieldwork Childrens and Families overspend of £0.010m: Employee costs are underspent by £(0.022)m, of which includes an £0.194m overspend in agency costs offset by underspend in employee costs £(0.216)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 £0.037m due to secure transport required, £0.015m for Independent Chair of the Child Protection Committee, and other minor overspends of £0.006m. There is an underspend in transfer payments (Payments to individuals and Section 22 Grants) by £(0.013)m. Movement of £0.013m is due to an overspend in agency costs vs forecast
Residential Placements	3,711	4,546	835	302	533	Residential placements are overspent by £0.835m: The External Resource Group budgets are overspent by £0.858m, this is for 43 individuals. Increase mainly from new costs for Secure care at £228k and demands seen throughout the year. There has been unprecedented demand on ERG budgets in 25/26 due to numbers of children in need of additional educational support within out of area placements and school increasing numbers of children requiring residential care. This is exacerbated by shortage of internal fostering and residential placements. Work is ongoing to review ongoing supports and placements, transferring children into internal placements where capacity arises, and working towards the provision of additional residential beds in Clackmannanshire. Continuing Care placements are overspent by £0.037m and a minor overspend in supported accommodation costs for £0.004m where there were 3 placements. Movement of £0.533m is due to an overspend in the external resource group vs forecast, due to the demand pressures mentioned above

People	Annual Budget 2025/26	Actuals to March 2026	Variance Actuals to Budget at March 2026	Variance Forecast to Budget at December 2025	Variance Movement Dec to Mar 2026	Narrative
	£'000	£'000	£'000	£'000	£'000	
Management and Support	1,230	1,181	(50)	(43)	(6)	<p>Management and Support underspend of £(0.050)m: There are underspends from staff costs of £(0.020)m due to several vacancies, as well as receipt of £(0.015)m higher income received than budgeted due to the management fee recharge amount from a higher 2025/26 S27 grant. Other minor underspends of £(0.015)m include professional fees of £(0.008)m and third party payments £(0.005)m</p> <p>Movement of £(0.006)m is due to minor underspend in the emergency duty team being forecasted based on trend only</p>
Permanence Team	296	370	73	7	67	<p>Permanence Team is overspent by £0.073m: Overspend mainly caused by adoption fee of £0.051m received in Q4. Other overspends consist of £0.031m in client transport, £0.021m in legal expenses (Permanence Orders, Adoptions Fees, Court/Professional Fees) and other minor oversepnds of £0.004m. Staff costs are underspent by £(0.040)m due to vacancies and a maternity leave.</p> <p>Movement of £0.067m is predominantly due to the adoption fee of £0.051m received in Q4 and forecasted in corporate parenting above, and an increase in client transport fees.</p>
Early Interventions	2,253	1,728	(525)	(98)	(427)	<p>Early Interventions are underspent by £(0.525)m: Underspend of £(0.262)m within the Whole Family Wellbeing Fund to be carried forward into 2026/27 and will be used to develop services where unmet need has been identified, i.e. short break respite, support groups for families, development of strategies/training to support children with Neurodevelopmental Differences.</p> <p>Other underspends within early intervention include Employee costs being underspent by £(0.099)m due to savings being made from vacancies. Within the Disabilities Team there are underspends of £(0.199)m spread throughout underspends in respite £(0.045)m, SDS payments £(0.040)m, Equipment £(0.046)m and Home Care £(0.047)m. Early Help hub has minor overspends of £0.010m in insurance and other internal recharges.</p> <p>Movement of £(0.427)m due to mainly being due to forecast for Whole Family Wellbeing Fund being matched to budget but falling £(0.262)m below budgeted costs. Disability Team underspends were also forecasted predominatly on budget but were favourable as mentioned above</p>
Justice Service	1,954	1,997	43	61	(18)	<p>Justice Service is overspent by £0.043m: S27 Management is overspent by £0.050m due to employee costs being overspent by £0.045m. Glenochil costs in line with budget at only £0.008m as are re-charged to the Scottish Prison Service, other than insurance costs of £8k. Minor variances across MAPPa and CJS Support at £(0.006)m</p> <p>Movement of £(0.018)m is due to £(0.018)m Vol Org payments</p>
Community Justice	280	243	(37)	(56)	19	<p>Community Justice is underspent by £(0.037)m: Underspend caused by unbudgeted income of £(0.013)m for a share of Violence Against Women and Girls funding from Stirling and £(0.032)m from the Improvement Service. This is partly offset by a small oversepnd in staff costs of £0.007m.</p> <p>Movement of £0.019m is due to staff costs</p>
Total Care & Protection	20,068	20,195	127	51	76	
Directorate Total	92,764	90,731	(2,033)	(1,135)	(899)	

Place	Annual Budget 2025/26	Actuals to March 2026	Variance Actual to Budget at March 2026	Variance Forecast to Budget at December 2025	Variance Movement Dec to March 2026	Narrative
	£'000	£'000	£'000	£'000	£'000	
Strategic Director	130	230	101	5	95	<p>£0.101m overall overspend, movement of £0.095m</p> <p>£0.070m overspend and £0.035m movement due to an unachieved saving</p> <p>£0.037m overspend and £0.037m movement due to RAAC payments for Chapelle Crescent, unexpected costs so not budgeted</p> <p>£(0.018)m underspend and £0.013m movement on Chief officers salaries</p> <p>£0.012m overspend and £0.010m movement in various other areas.</p>
Development	2,279	549	(1,730)	(567)	(1,163)	<p>Planning and Building Standards: £(0.427)m underspend, £(0.122)m movement: £(0.222)m underspend on staff costs due to vacancies, this is partially offset by agency spend. £0.164m overspend and £0.051m movement for agency costs to cover vacancies £(0.433)m underspend and £(0.199)m movement in income due to more income received than anticipated regarding two large energy applications. £0.310m has been put forward as an Earmark reserve £0.040m overspend and £0.022m movement on legal and professional fees for Addleshaw Goddard - Garberston House £0.024m overspend and £0.004m movement on various small expenditure</p> <p>Clacks Works: £(0.086)m underspend, £0.053m movement; £(0.094)m underspend and £0.051m movement due to higher income, looking to Earmark to carry forward. £0.008m overspend and £0.002m movement on other various small spends</p> <p>Economic Development: £(0.115)m underspend, £(0.143)m movement due to higher income, looking to Earmark to carry forward.</p> <p>Environmental Health: £(0.109)m underspend and £(0.017)m movement due to staffing as a result of delays in recruitment.</p> <p>Energy & Sustainability: £(0.958)m underspend and £(0.920)m movement due to additional funding, not yet spent-looking to Earmark and carry forward.</p> <p>Implementation: £(0.019)m underspend and £0.002m movement due to recruitment delays.</p> <p>Trading Standards: £(0.016)m underspend and £0.002m movement due to lower charges from Stirling.</p>

Place	Annual Budget 2025/26	Actuals to March 2026	Variance Actual to Budget at March 2026	Variance Forecast to Budget at December 2025	Variance Movement Dec to March 2026	Narrative
	£'000	£'000	£'000	£'000	£'000	
						<p>Fleet: £(0.139)m underspend, £(0.045)m movement £(0.058)m underspend in staffing; £(0.002)m movement due to vacancies £(0.017)m underspend and £0.009m movement due to additional internal income generated from maintenance of fleet vehicles £(0.036)m underspend and £(0.016)m movement due to increase in Income from Avoidable Repairs, Other Recharges; £0.040m overspend and £0.001m movement on Vehicles Insurance, due to inflation £(0.032)m underspend and £(0.012)m movement in External Maintenance; £(0.018)m underspend and £(0.008)m movement on Tyres £(0.018)m underspend and £(0.017)m movement on various small expenditure.</p> <p>Land: £(0.353)m underspend: £(0.082)m movement £(0.279)m underspend and £(0.010)m movement due to staffing, partially offset by agency costs; £0.048m overspend within agency costs; £0.163m overspend and £(0.015)m movement in Payment To Contractors offset by additional income £(0.370)m underspend and £(0.030)m movement due to additional income from HRA; £0.116m overspend and £0.006m movement due to historical income budget-A demand pressure has gone into 26/27 to remove this; £(0.031)m overspends and £(0.033)m movement in various other areas.</p> <p>Roads: £0.695m overspend, £0.068m movement; £(0.145)m underspend, £0.017m movement in staffing due to delay in recruitment to vacancies and retirement; £(0.011)m underspend in agency; £(0.194)m underspend and £0.007m movement in Winter Maintenance due to the expectation of a milder winter; £0.207m overspend and £(0.040)m movement in Street Lighting due to increased electricity costs; £0.767m overspend and £0.021m movement in Roads Operations, budget to be reviewed in 2026/27 £0.076m overspend and £0.039m movement on Roads General Admin £(0.005)m underspend and £0.024m movement on other various expenditure</p>

Place	Annual Budget 2025/26	Actuals to March 2026	Variance Actual to Budget at March 2026	Variance Forecast to Budget at December 2025	Variance Movement Dec to March 2026	Narrative
	£'000	£'000	£'000	£'000	£'000	
Environment	9,952	8,387	(1,565)	(1,170)	(395)	<p>Transportation £(0.318)m underspend, £(0.122)m movement; £(0.056)m underspend , £0.068m movement in staff costs due to delay in recruitment to vacancies; £(0.328)m underspend, £(0.066)m movement due to additional income from electrical vehicle charging points. The electricity costs for this service delivery are captured within property; £0.070m overspend and £(0.122)m movement on payments to contractors, forecast was based on prior year assumptions so was too low for actual costs £(0.004)m underspend and £(0.002)m movement in various small spends.</p> <p>Waste: £(1.429)m underspend: £(0.205)m movement £(1.168)m underspend and £(0.003)m movement due to additional income offsetting waste costs; £(0.525)m underspend, £(0.071)m movement in staffing partially offset by agency costs overspend: £0.280m overspend and £(0.028)m movement in agency costs; £(0.368)m underspend, £(0.011)m movement due to additional income from HRA; £0.262m overspend, £(0.041)m movement in contractors including spend for redevelopment at Forthbank and Gas Explosion at Blackdevon £0.024m overspend and £(0.018)m movement in Waste Treatment Contractors; £0.150m overspend and £0.053m movement in Other Council Accounts Expenditure including works carried out at Forthbank and Polmaise transfer loading station at Stirling for £48k £(0.073)m underspend and £(0.056)m movement in Equipment and Materials costs £(0.011)m overspend and (£0.030)m movement in various small spends.</p> <p>Senior Manager: £(0.021)m underspend, £(0.009)m movement. £(0.011)m underspend and £0.001m movement on staffing due to vacancies £(0.010)m underspend and £(0.010)m movement in payment to contractors, this is a historic demand pressure to be recoded.</p>
Housing	309	1,002	694	290	404	<p>ASBO/CSP: £(0.125)m underspend, movement of £(0.024). Underspend mainly relates to employee related costs £(0.176)m and purchase of equipment £(0.016)m offset by an underachievement of income within Government Grants and Other council income £0.085m Homeless & Specialised Accom: £0.929m overspends movement of £0.435m. Overspend due to homelessness crisis and demand in temporary accomodation, partly offset by underspend within P&P. Budget realigned for 2026/27. Housing & Community Safety: £(0.019)m underspend, movement of £(0.010)m Resettlement Programmes: £(0.139)m underspend, movement of £(0.079)m Strategic Housing Authority: £0.046m overspend, movement of £0.047m</p>

Place	Annual Budget 2025/26	Actuals to March 2026	Variance Actual to Budget at March 2026	Variance Forecast to Budget at December 2025	Variance Movement Dec to March 2026	Narrative
	£'000	£'000	£'000	£'000	£'000	
						<p>Catering: £(0.473)m overspend; £(0.158)m movement £(0.047)m underspend and £0.016m movement due to staffing; £0.121m overspend and £0.015m movement on food provision due to increase in food costs; £(0.215)m underspend and £(0.080)m movement due to additional income from nursery meals to support the early years 1140 hours expansion; £(0.395)m underspend and £(0.123)m movement on Equipment and payments to contractors due to income for FSM rollout £0.013m overspend and £0.001m movement due to Loomis costs for cash collection at the secondary schools; £0.023m overspend and £(0.011)m movement due to a reduction in school meal income in secondary schools; £0.021m overspend and £0.019m movement on catering disposables; £0.006m overspend and £0.005m movement on various small spends.</p> <p>Building Operations: £(0.412)m underspend; £(0.211)m movement: £(0.342)m underspend and £(0.085)m movement due to decrease in gas cost, more than forecasted; £(0.099)m underspend and £(0.068)m movement due to reduction in the cost of insurance; £(0.068)m underspend and £(0.113)m movement in electricity costs due change in habits at Kilncraig reducing usage; £(0.008)m underspend and £(0.050)m movement in water charges due to reduced usage; £0.076m overspend and £0.076m movement on payments to contactors £0.029m overspend and £0.029m movement due to various small expenditure.</p>
						<p>Facilities: £(0.493)m underspend; £(0.123)m movement £(0.355)m underspend and £(0.078)m movement within staffing due to vacancies / absences £(0.031)m underspend and £(0.006)m movement relating to additional income from cleaning and janitorial supporting the early years 1140 hours expansion; £(0.088)m underspend and £(0.008)m movement on other income due to recharge to HRA and Common Good £(0.019)m overspend and £(0.031)m movement on various small spends.</p> <p>Rental Income: £0.271m overspend and £0.023m movement £0.198m overspend and £0.001m movement due to reduced income across properties £0.116m overspend and £0.034m movement due to reduced charges £(0.043)m underspend and £(0.012)m movement on various small expenditure.</p> <p>Asset Management & Major Works: £1.071m overspend, £0.948m movement. £0.053m overspend in Professional Fees, £0.067m movement due to increase in School Condition Surveys. £0.540 overspend and movement in reactive repairs, due to increased demand within the Public Buildings, particularly School repairs. Also material costs have increased, for example steel fencing has increased in price by 50%. £0.251m unallocated savings not achieved due to Patons and Forthbank Buildings not being sold. £0.199m over budget in Other Council Account as Income not achieved. £0.109m over budget in Capitalisation of Salaries not achieved due to Vacant posts. £(0.207)m underspend and £(0.302)m movement in staffing mainly due to vacant posts within Senior Management. £0.049m overspend in Agency Costs, £0.016m movement due to Agency staff filling Management roles temporarily. £0.142m overspend in Rates, £0.079m movement due to Rates being higher than budgeted for. £(0.036)m underspend and £(0.018)m movement in various small items.</p> <p>Secondary Schools PPP £0.045m overspend and £(0.015)m movement due to lower insurance rebate than budgeted.</p>
Property	22,820	22,858	38	(454)	492	
Directorate Total	35,489	33,026	(2,464)	(1,895)	(566)	

Partnership & Performance	Annual Budget 2025/26	Actuals to March 2026	Variance Actual to Budget at March 2026	Variance Forecast to Budget at December 2025	Variance Movement Dec to Mar 2026	Narrative
	£'000	£'000	£'000	£'000	£'000	
Strategic Director	117	145	28	28	0	Overspend of £0.028m. Staffing costs underspent £(0.018)m due to Chief Officer's post filled at lower scale point. £0.046m overspend due to balance of historic unachieved savings for restructure.
Finance & Revenues	4,980	4,393	(587)	(165)	(422)	Underspend of £(0.587)m. Finance: underspend of £(0.089)m; Staffing costs underspent by £(0.056)m due to vacancies within Accountancy and Procurement, Techone support funded from Systems Developer vacancy £0.033m and overspend in Audit fees of £0.055m relating to 2022/23, underspends in computer software not yet required £(0.018)m and procurement rebates £(0.100)m. Misc underspends of £(0.003)m. Revenues: underspend of £(0.498)m, Staffing costs underspent by £(0.146)m due to vacancies, supplies and services overspent by £0.070m - comprising unachieved savings of £0.049m and further overspends of £0.021m covering various categories including insurance, postage, subscriptions, subsidies, software maintenance and professional fees. Housing Benefit rent allowances and rent rebates net underspend of £(0.336)m and income higher than budgeted for non-domestic rates of £(0.017)m, council tax of £(0.049)m and Welfare Benefits of £(0.020)m. Movement of (£0.422)m Finance - movement of £0.026m. Staff costs of £(0.017)m, Audit fee of £0.055m, Techone support of £(0.006)m and miscellaneous underspends of £(0.006)m. Revenues - movement of £(0.448)m. Staff costs of £(0.054)m, supplies and services of £0.034m and Housing benefit rent allowances and rent rebates of £(0.428)m.
HR & Workforce Development	1,909	1,870	(39)	(23)	(16)	Underspend of £(0.039)m. Corporate Training - underspent by £(0.034)m - £(0.027)m in Social Services Corporate Training - requested to carry forward £(0.020)m of this underspend to 2026/27. £(0.007)m underspend in Corporate training council wide. Health & Safety - overspend of £0.014m. Staffing costs overspent by £0.011m due to unachieved savings. Income under budget by £0.004m and a small miscellaneous saving of £(0.001)m. Payroll - Underspent by £(0.004)m split over staff costs, income and professional fees. HR - underspent by £(0.015)m. Staff costs underspent by £(0.021)m and various overspends of £0.006m including subscriptions, professional fees and insurance. Movement of £(0.016)m. Corporate training - movement of £(0.007)m. Staff costs of £(0.009)m and 3rd party costs of £0.002m. Health & Safety - movement of £0.002m. Staff costs £0.040m offset by income for First Aid recharges of £(0.038)m. Payroll - movement of £(0.009)m. Staff costs of £(0.006)m and Professional fees of £(0.003)m. HR - movement of £(0.002)m. Staff costs of £(0.006)m and miscellaneous movements of £0.004m.

Partnership & Performance	Annual Budget 2025/26	Actuals to March 2026	Variance Actual to Budget at March 2026	Variance Forecast to Budget at December 2025	Variance Movement Dec to Mar 2026	Narrative
	£'000	£'000	£'000	£'000	£'000	
Legal & Governance	2,186	2,031	(155)	15	(170)	<p>Underspend of (£0.155)m.</p> <p>Legal and Democracy - Overspent by £0.017m. Staff costs underspent by £(0.087)m, Income under budget by £0.011m, Professional & legal fees overspent by £0.085m, Postage overspent by £0.005m and Performing rights overspent by £0.005m. Other small underspends of £(0.002)m.</p> <p>Elections - underspent by £(0.087)m - Budget for local elections requested carry forward to 2026/27.</p> <p>Business Support - underspent by £(0.013)m in Children's Services costs.</p> <p>Registrars - underspent by £(0.006)m. Underspend in staff costs of £(0.007)m, Income £(0.004)m over budget, Postage overspent by £0.004m and other small overspends of £0.001m.</p> <p>Audit & Fraud - underspent by £(0.066)m. Underspend in staff costs of £(0.060)m due to delay in recruitment of Audit & Fraud officer until February 2026 and underspend in Professional fees of £(0.006)m.</p> <p>Member Services - on budget.</p> <p>Movement of £(0.170)m.</p> <p>Legal and Democracy - movement of £(0.007)m. Staff costs of £0.014m, income of £0.001m, legal fees of £0.012m, Professional fees of £(0.033)m and other miscellaneous movements of £(0.001)m.</p> <p>Elections- movement of £(0.087)m.</p> <p>Business Support - movement of £(0.024)m. Professional fees £(0.010)m, Children's services cost of £(0.013)m and miscellaneous movements of £(0.001)m.</p> <p>Registrars - movement of £0.046m. Staff costs of £0.002m, income of £0.040m and postage costs of £0.004m.</p> <p>Audit & Fraud - movement of £(0.081)m. Staff costs of £(0.060)m, professional fees of £(0.022)m and miscellaneous movements of £0.001m.</p> <p>Member Services- movement of £(0.017)m. Staff costs of £(0.014)m, income of £0.001m and miscellaneous movements of £(0.004)m.</p>
Partnership & Transformation	4,484	4,186	(298)	(306)	8	<p>Underspend of £(0.298)m.</p> <p>IT - underspent by £(0.262)m. Staffing costs underspent by £(0.173)m due to vacancies pending redesign and capitalisation of salaries. Computer software and hardware maintenance and purchases underspent by £(0.111)m, Telephones and telephone system maintenance underspent by £(0.055)m, Professional/Consultancy fees overspent by £0.018m, Payments to contractors overspent by £0.032m and Printing/Photocopying overbudget by £0.021m. Various other overspends of £0.006m including Insurance and building repairs.</p> <p>Strategy & Performance - underspent by £(0.036)m. Staffing costs are underspent by £(0.200)m due to unfilled vacancies and staffing gaps. There is an overspend of £0.105m relating to a historic income target that was not met in addition to a further overspend due to other income budgets not achieved of £0.019m. There are overspends in printing & photocopying of £0.026m, subscriptions of £0.008m, professional fees of £0.009m, computer hardware purchases of £0.003m, office equipment purchases of £0.003m, insurance of £0.003m and overspend in contact centre out of hours service charges of £0.004m. Additionally, £0.045m reflects two unachieved savings. These are offset by underspends in grants and donations of £(0.014)m, postage of £(0.008)m, voluntary organisation payment underspend of £(0.017)m, purchase of equipment underspend of £(0.004)m, underspend of £(0.017)m in payments to other agencies and other small underspends of £(0.001)m.</p> <p>Movement of £0.008m.</p> <p>IT - movement of £0.001m. Staff costs of £(0.059)m, income of £(0.003)m, computer hardware & software purchases & maintenance of £0.031m, printing & photocopying of £0.021m, payments to contractors of £0.009m, Telephone costs of £0.005m, professional and consultancy fees of £(0.009)m and other small movements of £0.002m.</p> <p>Strategy & Performance - movement of £0.007m. Staff costs of £(0.003)m, income not achieved of £0.019m, Professional & consultancy fees of £(0.005)m, payments to voluntary organisations of £(0.024)m, unachieved saving of £0.015m, contact centre out of hours of £0.004m and miscellaneous movement of £0.001m.</p>
Working Smarter	140	140	0	0	0	Drawdown from Earmarked Reserves for Transformation Projects £0.140m to date.
Directorate Total	13,816	12,765	(1,051)	(451)	(600)	

**Corporate Budgets & Sources of Funding
Actual Variances at March 2026**

Appendix 6

Corporate	Annual Budget 2025/26	Actuals to March 2026	Actual to Budget at March 2026	Forecast to Budget at December 2025	Variance Movement Dec to Mar 2026	Narrative
	£'000	£'000	£'000	£'000	£'000	
Chief Executive and Corporate Services	112	618	506	(697)	1,203	Overspend of £0.506m due to savings held centrally realised within the services, movement of £1.203m, mostly relates to £1.000m budget allocated to People Directorate for Transformation Space
Misc Services - Non Distributed Costs	1,177	1,177	0	0	0	Actuals in line with budget
Central Support	(1,391)	(1,391)	0	0	0	Actuals in line with budget
Central Scotland Valuation Joint Board	520	520	0	0	0	Actuals in line with budget
Interest on Revenue Balances	(205)	(412)	(207)	(70)	(137)	Income from short term cash deposits exceeded budget
Loans Fund Contribution	7,444	6,440	(1,004)	(980)	(24)	Underspend of £(1.004)m and movement £(0.024)m. Due to lower borrowing costs and discounts achieved through debt rescheduling.
Contribution to Bad Debt Provision	100	57	(43)	0	(43)	Underspend of £(0.043)m and movement of £(0.043)m. This is due to increase in the bad debt provision being lower than budgeted. This can only be calculated at year end.
Total expenditure	7,757	7,009	(748)	(1,747)	999	
Sources of Funding	(172,493)	(172,991)	(498)	0	(498)	Additional income from Council Tax (draft figure)
Total	(164,736)	(165,982)	(1,246)	(1,747)	501	

Place	Annual Budget 2025/26	Actuals to March 2026	Actual to Budget Variance at Mar	Variance Forecast to Budget at December	Movement in Variance Dec to Mar	Narrative
Learning Disabilities						
LD Assessment & Care Management	557	758	200	31	169	Overspend of £0.200m against budget. Underspends in staff costs £(0133)m due to vacancies within the team, £0.092m for Specialist Services and £0.226m of NHS Personal Care Charges. Minor variances of: £0.004m Insurance, £0.007m Legal Expense, £0.002m Equipment, £0.005m Voluntary Organisation payments and £(0.003)m Client Transport. The variance of £0.169m against forecast is due to Staff Training of £0.028m and Agency cost of £0.035m as well as £0.092m fostering & kinship payments not previously forecasted. Legal costs £0.007m and other minor overspends £0.007m from Insurance and Purchase of Equipment.
LD- Residential Care Services	1,701	1,701	()	(27)	27	Actual spend matches budget. Care package costs are £0.049m above budget offset by £(0.049)m client contributions below. Variance of £0.027m: £0.154m in care package costs and £(0.127)m client contributions.
LD- Community Based Care	7,627	9,978	2,351	1,763	588	Overspend of £2.351m against budget. Care package costs are £2.581m over budget. Staff costs are £(0.241)m under budget with 6 positions at Whins currently vacant, not recruited to in 2025/26. Other minor costs £0.010m The movement of £0.588m against previous forecast is due to changes in care packages (per CCIS) - £0.087m relating to costs recharged from Children's Services and forecasted amounts look to be coded differently to actual costs received in ledger, larger investigation needed to understand reasons to be undertaken in 2026/27.
Learning Disabilities Total	9,885	12,437	2,551	1,766	785	
Mental Health						
MH Assessment & Care Management	536	473	(62)	(73)	10	Actual underspend of £(0.062)m against budget. Staff costs are underspent by £(0.025)m due to maternity leave savings and an FTE reduction, £(0.044)m in Voluntary Organisation payments, £0.004m Insurance, £0.002m Staff Mileage and £0.001m Legal Expenses. The variance of £0.010m from previous forecast is due to £0.005m staff costs, being forecasted based on averages, and £0.003m insurance and other minor variances of £0.002m
MH-Residential Care Services	862	1,563	701	(13)	713	Actuals exceed budget by £0.701m. Care package costs are £0.611m over budget and Income from client contribution is £0.090m higher than budget. The variance of £0.713m from previous forecast is due to changes in care packages (per CCIS) - forecasted amounts look to be coded differently to actual costs received in ledger, larger investigation needed to understand reasons to be undertaken in 2026/27.
MH- Community Based Care	1,288	1,624	336	(370)	706	Overspend of £0.336m against budget. Care packages are overspent by £0.341m and £0.003m Legal expenses overspent, partly offset by Staff Costs being underspent by £(0.008)m due to an FTE reduction. The variance of £0.706m from previous forecast is predominantly due to changes in care packages (per CCIS) - forecasted amounts look to be coded differently to actual costs received in ledger, larger investigation needed to understand reasons to be undertaken in 2026/27.
Mental Health Total	2,686	3,660	974	(455)	1,430	
Older People / Physical Disabilities						

Place	Annual Budget 2025/26	Actuals to March 2026	Actual to Budget Variance at Mar	Variance Forecast to Budget at December	Movement in Variance Dec to Mar	Narrative
OP/PD Assessment & Care Management	2,245	2,216	(28)	(93)	64	Underspend of £(0.028)m: Staff Costs of £(0.261)m : CHART is underspent by £(0.080)m and Physical & OP Staffing £(0.198)m due to vacancies within the team. Hospital Discharge Team is overspent by £0.002m due to minor overspends. Older People Assessment & Care Management is overspent by £0.016m due to agency costs. Care Packages £0.125m , Insurance £0.011m , Legal Expenses £0.021m , Minor Adaptations £0.029m , £(0.015)m Staff Mileage, Voluntary Organisation Payments £0.049m , and minor variances £0.012m in Stationery/Postage/Printing. The variance of £0.064m against previous forecast is due to: £0.094m staff costs forecast being previously based on averages. Insurance £0.002m, Legal Expenses £0.020m, Minor Adaptations £0.029m, £0.012m in Stationery/Postage/Printing, £0.038m Voluntary Organisation Payments, Care Packages £(0.023)m, staff recharges income not included in forecast £(0.107)m.
OP/PD Residential Care Services	10,273	11,345	1,072	2,052	(980)	Overspend of £1.072m: Care Packages are £2.578m above budget. Staff costs consists of £(0.560)m Menstrie closure savings, and £0.013m Ludgate Casual Hours. Client Contributions £(0.884)m , Food Provision £(0.063)m , Equipment £(0.020)m , Insurance £0.017m , and Other Minor variances £(0.009)m . Variance of £(0.980)m against previous forecast: Care Packages £(0.851)m - due to changes in care packages (per CCIS) - forecasted amounts look to be coded differently to actual costs received in ledger, larger investigation needed to understand reasons. Staff costs of £(0.015)m in Menstrie Redundancy Costs, £0.006m final pay for leaver, Ludgate £(0.005)m staff movement to another area and £(0.008)m casual hours. Client Contributions £(0.361)m, Premises Expenditure £(0.003)m, Equipment £(0.011)m, Insurance £0.004m, Voluntary Organisation payments £(0.017)m, partly offset by £0.286m severance payments and other minor variances £(0.005)m
OP/PD Community Based Care	10,415	12,548	2,133	2,440	(306)	Overspend of £2.133m: Care Packages are overspent by £2.256m , Staff Costs of £0.031m , predominantly in MECS due to additional hours required. Partly offset by non-staff variances including Clackmannanshire Equipment Store being underspent by £(0.025)m , MECS being underspent by £(0.015)m , Mandatory adaptations being underspent by £(0.101)m due to an unused budget and other minor variance £(0.014)m Variance to forecast of £(0.306)m: Care Packages £(0.241)m as per similar issues as above, £0.002m Staff Costs, Premises expenditure £0.008m, Equipment £(0.077)m,
Older People / Physical Disabilities Total	22,932	26,110	3,177	4,399	(1,222)	
Reablement						
Reablement	1,545	1,469	(76)	(93)	18	Underspend of £(0.076)m: Staff Costs of £(0.113)m due to vacancies within the team. Overspends in Staff Mileage of £0.023m , Insurance £0.011m and other minor overspend £0.002m . Variance to forecast of £0.018m due entirely to staff variances - staff forecast previously based on averages.
Reablement Total	1,545	1,469	(76)	(93)	18	
Management & Others						
Management	1,342	1,256	(85)	759	(844)	Underspend of £(0.085)m: Staff costs of £(0.051)m ; Business Support £(0.064)m , £0.004m Professional Fees, £0.008m Insurance and £0.012m Voluntary Organisation Payments and other minor variances of £0.006m . Variance to forecast of £(0.844)m due primarily to forecasting previously being based on budget but budget held £(0.853)m pay funding uplifts / real living wage uplift now redistributed within the departments above. The movement of Voluntary Organisation Payments £0.012m, Professional Fees £0.002m, Insurance £0.006m and Mobile Telephones £(0.011)m.
Management & Others Total	1,342	1,256	(85)	759	(844)	
Income						
Resource Transfer	(8,103)	(8,380)	(277)	()	(277)	Underspend of £(0.277)m due to an increased contributions from NHS towards client costs. Variance to forecast £(0.277)m due to forecast remaining on budget through the year.
Income Total	(8,103)	(8,380)	(277)	()	(277)	
Total	30,287	36,552	6,265	6,375	(111)	

Expenditure Ran 29 May

Project ID	Project Manager	Directorate	Project ID Description	Amended Budget	Total Expenditure at March 2026	Actual Exp V Budget (Under) Overspend	C/fwd included in 2026/27 Budget	Additional C/fwd to 2026/27 Budget	Total C/fwd to 2026/27 Budget	Comment Q4
				£	£	£	£	£	£	
Community Investment Strategy										
10307	KWELLS/A Davidson	PLACE	UK GOV Shared Prosperity Fund UKPF	203,000	162,067	-40,933		40,933	40,933	Originally E197k awarded for capital. Scheme has now allocated E203k in capital grants which are expected by spent by September 2026. The additional 6k will be funded from underspends in the revenue allocation in 2025/26 as allowed under the scheme guidelines.
10334	Lawrence Hunter	PLACE	Forthbank Renewable Energy and Food Growths	112,000	44,698	-67,302		67,302	67,302	Scottish Government grant of E112k for the Forthbank Vertical Growing Facility project is being progressed in 25/26 and 26/27. This project relates to the development of an innovative vertical growing facility in Forthbank/Alloa South. Budget to be used to locate containers on site and connections to services. The growing containers have been delivered to Forthbank and the satellite sites. The welfare facility is yet to be delivered to Wimpy Park (satellite site). The delay has resulted in us having to postpone associated facilities e.g. pathway and service connections. Quotes for the Electrical supply are est. E19k and the path works est. E19.5k. Further costs are being obtained for completion of the origin site at Forthbank.
10272	N HERKES/IMBOYLE	PLACE	Free School Meals Equipment	257,000	0	-257,000	257,000	0	257,000	No spend this year as no current use for allocation of money. No significant change to infrastructure was required to meet the increased volume of free school meals resulting from SG phased expansion of FSM to those in receipt of Scottish Child Payment in Primary 6 and 7. All children who are entitled to a FSM via Scottish Child Payment are now receiving a free meal.
10268	Lawrence Hunter	PLACE	Nature Restoration Fund	150,000	118,120	-31,880		31,880	31,880	Carry forward required for Alva Glen and Tillochilly Glen Nature Network improvements
10354	Lawrence Hunter	PLACE	Climate Emergency	337,000	0	-337,000		337,000	337,000	Ongoing project work being used to develop and support actions held within the Council's Climate and Emergency Action Plan and development of the Forth Regional Adaptation Plan
10174	AMACKIE	Sport and Leisure	Fitness Suite Replacement	7,695	7,233	-462			0	Project complete for 25/26. Replacement Cross Fit Trainers purchased for 2 secondary schools.
10149	Kevin Wells	PLACE	Clackmannan Regeneration	250,000	51,280	-198,720		198,720	198,720	The E250k 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 2026. The majority of project works were undertaken during 2023/24 with further works in 2024/25 mainly on affordable housing and commercial units in Main Street.
10164	CJARVIE	PLACE	Clackmannan CAP	93,000	93,000	0		0	0	Community Asset Transfer completed February 2026
10209	KWELLS/Jane Burridge	PLACE	City Deal RPMO	100,000	101,081	1,081			0	Annual payment for RPMO to administer CRD - Fully spent
10213	KWELLS/Jane Burridge	PLACE	Innovation Hub Delivery	1,030,000	1,071,770	41,770			0	Refurbishment works on Greenfield House - works completed by end of March 26. Overspend due to damp being identified within the property that had to be treated over and above the originally identified items. Not doing this work would have ultimately affected the integrity of works already undertaken and could potentially void contractor warranties on works already undertaken.
10283	KWELLS/Jane Burridge	PLACE	City Region Deal	1,470,000	51,950	-1,418,050	1,178,000	240,050	1,418,050	Underspend to be c/fwd and reprofiling has been undertaken as part of 2026/27 budget process. Budget to be split into 3 projects - CHI, Regional Digital Hub and Active Travel.
10290	KWELLS/Jane Burridge	PLACE	City Region Deal - Resourcing	263,000	160,809	-102,191			0	Underspend due to a delayed start for a CRD Programme Lead and CRD Programme PM
10251	Ross McGuire	Sport and Leisure	Wellbeing Hub - Permanent	17,223,000	16,008,248	-1,214,752	1,386,000	-171,248	1,214,752	Contract in place and construction in progress with total project cost of E76m. Expenditure in January 26 was lower than expected. Frame construction has commenced and expected to extend into 2026/27. Forecast has been reprofiled with estimated E1.4m underspend included in 2026/27 approved capital programme. This will be reduced to E1.2m based on actual spend through 25/26
10292	Ross McGuire	Sport and Leisure	Wellbeing Hub & Lochies - Resourcing	459,832	207,598	-252,234	254,000	-1,766	252,234	Carry forward of E254k has been included in the 2026/27 approved capital programme as reflecting the reprofiled project forecast to complete in 28/28. Slight amendment to carry forward based on actual spend.
10254	LROBERTSON	PLACE	Capital Programme Legal Resource	46,131	46,131	0			0	Budget fully spent
10227	John Allan	PLACE	CRB System	40,000	0	-40,000			40,000	Cashless catering procurement was awarded to ParentPay in Feb 2026 with implementation into 26/27. Carry forward of E40k required
10320	KWELLS/Chris Hargrove	PLACE	Alva Cemetery Extension	486,000	21,905	-464,095	400,000	84,095	484,095	The project has been more complex than originally thought due to the terrain and topography investigations to determine the additional air capacity as well as combining with the flooding risk assessment. The design for the air extension has been completed; work continues with the final flooding bund design which is nearly complete before we move to planning and consultation. Aim is to be completed by March 2027 though may go into 2027/28 financial year. Carry forward of full underspend required from 25/26
Fleet Asset Management Strategy				22,627,688	18,145,890	-4,381,798	3,476,000	848,987	4,324,987	
10062	Kphilliben	PLACE	Vehicle Replacement	568,065	562,751	-5,314			0	Underspend relates to a trailer no longer required
IT Asset Management Strategy				688,065	662,751	-25,314	0	0	0	
10041	JALLAN	IT	Schools ICT Replacement - All Primaries	179,323	167,712	-11,611		11,611	11,611	Small underspend to be carried forward
10031	JALLAN	IT	Schools ICT Replacement - Alva Academy	57,600	47,940	-9,660		9,660	9,660	Budget original held in Project 10230 ICT Replacement Secondary Schools and has been allocated to individual school. C/fwd budget required for new network and Windows 11 Rollout
10011	JALLAN	IT	Schools ICT Replacement - Lornhill Academy	38,000	31,966	-6,034		6,034	6,034	Budget original held in Project 10230 ICT Replacement Secondary Schools and has been allocated to individual school. C/fwd budget required for new network and Windows 11 rollout
10000	JALLAN	IT	Schools ICT Replacement - Alloa Academy	42,000	30,321	-11,679		11,679	11,679	Budget original held in Project 10230 ICT Replacement Secondary Schools and has been allocated to individual school. C/fwd budget required for new network and Windows 11 rollout
10064	JALLAN	IT	IT Infrastructure	212,029	174,466	-37,563		37,563	37,563	2025/26 expenditure includes E107k for back up and recovery software and E25k new servers for Killnaga Server Room. Carry forward of E37k required for outstanding purchase order mainly for security updates
10187	JALLAN	IT	Digital Infrastructure	10,000	10,000	0			0	Project Complete
10202	David Kay/John Allan	IT	Digital Learning Strategy	250,000	234,826	-15,174			0	Small underspend no carry forward required as budget of E250k per annum in approved capital budget programme.
10210	JALLAN	IT	Homeworking	141,247	136,115	-5,132		5,132	5,132	Virement of E95k to Project 10064 IT Infrastructure approved in Q3. Carry forward of 5k required.
10255	ABONNER	IT	Digital Transformation - Work Smarter	476,000	343,891	-132,109	75,000	57,109	132,109	Underspend of E75k previously anticipated which has been carried forward and included within 2026/27 Approved Budget. Additional carry forward of E57k to ensure delivery of project.
10294	ABONNER	IT	Working Smarter (IOT, RPA) - Resourcing	345,000	145,996	-199,004	46,000	153,004	199,004	Underspend of E46k previously anticipated which has been carried forward and included within 2026/27 Approved Budget. Additional carry forward of E153k to ensure delivery of project.
10256	CJARVIE	IT	IT Resourcing - Corporate	159,319	122,269	-37,050		37,050	37,050	Professional support for telephone system rollout is underspent due to staff illness. Carry forward of E37k is required
10257	CJARVIE	IT	IT Resourcing - Digital Rollout	51,000	51,000	0			0	Fully spent. Expenditure is capitalisation of staffing budget to support rollout of Chromebook in Education.
10282	CJARVIE	IT	Social Care System MVP	80,000	0	-80,000		80,000	80,000	Expected costs to upgrade domain environment. Carry forward of E80k required
10295	CJARVIE	IT	Future Ways of Working - Resourcing	75,000	0	-75,000		75,000	75,000	Expenditure to support the rollout of new Windows 11 laptops, full carry forward of E75k required
10231	Kevin Wells/R Scobie	IT	Building Energy Management System	16,320	16,320	0			0	Project complete
10065	Ibarker	IT	Social services adaptations	69,304	61,542	-7,762		7,762	7,762	Virement of E30k budget to project 10253 Tech Analogue to Digital which resulted in a reduction to the replacement equipment programme.
10053	Ibarker	IT	Tech Analogue to Digital Trans	99,504	99,679	175			0	Project Complete. Virement of E30k budget from project 10065 Social Services adaptations ensured 0 all telecare units have now been replaced with 4g units.
10317	LROBERTSON	IT	Case Management System	8,000	0	-8,000		8,000	8,000	No expenditure in 2025/26 - project delayed
10318	JALLAN	IT	M365 Resourcing Implementation	24,352	0	-24,352		24,352	24,352	No expenditure in 2025/26 - project delayed
10326	CJARVIE	IT	Digital and IT PMRO Resourcing	226,895	26,676	-200,209	50,000		50,000	Expenditure incurred on professional services to manage virtual technology upgrade for datacentre following electrical damage to server room. E50k carry forward as work continues into 2026/27.
10327	CJARVIE	IT	IT Network Switching	300,000	164,943	-135,057		135,057	135,057	In year expenditure was on an upgrade to wireless infrastructure across the Clackmannanshire education estate. Invitation to Tender issued February 2026 for further work with anticipated contract to be awarded Q1-Q2 2026/27. Carry forward of E135k required to cover this contract.
10349	Wroberson	PEOPLE	Social Work IT System	450,000	622,750	172,750		-172,750	-172,750	The budget was based upon the paper to Council in August 2025; however the Raimingham Social Care project is delivered at pace and more quickly than originally estimated therefore incurring more expenditure in 2025/26 due to milestone payment. Overspend of E173k to be carry forward to reduce budget in 2026/27 to ensure no overspend over the life of projects
Land Asset Management Strategy				3,319,281	2,498,413	-820,868	171,000	464,663	635,663	
10284	KWELLS/Chris Hargrove	PLACE	National play park and open space improvements	234,089	100,000	-134,089		131,000	131,000	Carry forward of full underspend required. Orders to the value of 131k have been placed with Playscapes Scotland to be received in 26/27
10005	KWELLS/Chris Hargrove	PLACE	Park, Play Area & Open Space Improvements - Alloa	50,000	26,694	-23,306		21,480	21,480	Carry forward of full underspend required -Orders to the value of 21k have been placed with Playscapes Scotland to be received in 26/27
10061	Kphilliben	PLACE	Wheeled Bins	30,000	30,746	746			0	Small overspend in 2025/26
10042	CJARVIE	PLACE	Community Investment Grants		-2,500	-2,500			0	Expenditure is the reversal of an accrual of a final instalment of grant which has not been claimed.
10289	Kphilliben	PLACE	Poimaise Waste Transfer Station	77,000	0	-77,000	62,000		77,000	No capital works have been undertaken to date by Stirling Council.
10258	KWells	PLACE	Kilnraigs - Stone Preservation	150,000	13,800	-136,200		136,200	136,200	External support to be procured to take this project forward.
10096	Lawrence Hunter	PLACE	Gartmorn Dam Country Park	26,000	0	-26,000		26,000	26,000	Budget being utilised to develop and complete projects identified by the Gartmorn Countryside Park Partnership (associated with nature and heritage). Carry forward to 26/27 required to deliver projects

Project ID	Project Manager	Directorate	Project ID Description	Amended Budget £	Total Expenditure at March 2026 £	Actual Exp V (Under) Overspend £	C/fwd included in 2026/27 Budget £	Additional C/fwd to 2026/27 Budget £	Total C/fwd to 2026/27 Budget £	Comment Q4
10086	Lawrence Hunter	PLACE	Renewable Energy Projects	150,000	0	-150,000	50,000	100,000	150,000	Funding earmarked for renewable energy initiatives. Development of Solar farm to compliment Alcoa South Heat Network to be undertaken in 26/27
Place Based Investment Fund				717,089	168,740	-548,349	112,000	-436,689	641,689	
10302	KWELLS/Neil Ramsay	PLACE	New Cycle Facilities	14,163	10,837	-3,326		0	0	Project is completed, slight underspend
10308	KWELLS/Neil Ramsay	PLACE	Place based Investment	333,847	182,048	-151,800		60,682	60,682	Two grants totalling £243k were awarded under the Place Based Investment Fund 2025/26 Grant Scheme. As per the grant conditions, 75% of the grant awarded has been paid in 2025/26 with the remaining 25% expected to be paid in 26/27 upon completion of the projects.
Property Asset Management Strategy				348,016	192,884	-155,136	0	60,682	60,682	
10303	Lawrence Hunter	PLACE	Vacant & Derelict Land IP	4,167	0	-4,167		4,167	4,167	Budget earmarked for initiatives associated with Fortibank Growing Containers project 10334.
10045	Stuart Graham	PLACE	Statutory Compliance DDA Schools	23,000	19,916	-3,084		3,084	3,084	Underspend to be carried forward for work at Fishcross Primary School
10046	Stuart Graham	PLACE	Compliance - Asbestos Removal (Schools)	10,000	0	-10,000		10,000	10,000	Works carried out in Easter holiday due to access when pupils and staff are not in the properties- budget required to be c/fwd
10221	Stuart Graham	PLACE	Cemetery Walls Upgrade	610,000	157,456	-452,544	200,000	252,544	452,544	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 £253k required.
10224	Kevin Wells/Neil Herkes	PLACE	Learning Estate Cleaning Equipment	20,000	0	-20,000		20,000	20,000	Carry forward required. Spend committed on shower facilities for larger schools in 26/27
10288	LSANDA	PLACE	Local Care Provision (Woodside)	36,000	2,370	-33,630		33,630	33,630	Minor expenditure in 25/26, carry forward required to enable project to continue.
10293	Kevin Wells	PLACE	Property - Resourcing	42,000	0	-42,000		0	0	No expenditure in 2025/26 and no carry forward as annual provision of £78k included in capital programme.
10298	KWELLS/W Robertson	PLACE	Capital Programme Support - Resourcing	324,000	157,098	-166,902		0	0	Resourcing positions not filled in 2025/26. Underspend of funding investment officer £60k & funding investment lead £80k.
10348	Kevin Wells	PLACE	Learning Estate - Development Driven	100,000	0	-100,000		100,000	100,000	Design work on 3 primary schools ongoing
10260	Kwells	PLACE	Learning Estates - Option Appraisals	2,492,089	222,732	-2,269,357	2,492,000	-222,643	2,269,357	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 £228k to reflect further spending in 2025/26. Allocated budget to address condition of 18 primary schools.
10321	Stuart Graham	PLACE	Remedial works at The Whins and Ludgate House	78,000	0	-78,000		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 would be taken forward in 2026/27.
10328	KWELLS/Chris Hargrove	PLACE	Dollar Changing Facilities	26,000	0	-26,000		26,000	26,000	No spend - Carry forward required
10341	KWELLS	PLACE	Alcoa Family Centre Investment Programme	100,000	103,688	3,688		-3,688	-3,688	Small overspend in 2025/26, carry forward to reduce budget in 26/27
10342	KWELLS	PLACE	Town Hall Investment Programme	100,000	64,314	-35,686		35,686	35,686	Underspend to be carry forward
10344	LSRAMHAM	PLACE	Sauchie ELC Adaptation	50,000	49,185	-815		815	815	100% grant funded from SG Child Wellbeing Partnership. Challenges in confirming internal costs led to delay in ordering other resources for project. Carry forward required.
10345	LSRAMHAM	PLACE	Sunnyvale PS	50,000	34,618	-15,382		15,382	15,382	100% grant funded from SG Child Wellbeing Partnership. Challenges in confirming internal costs led to delay in ordering other resources for project. Carry forward required.
10346	LSRAMHAM	PLACE	Park ELC	90,030	85,634	-4,396		4,396	4,396	100% grant funded from SG Child Wellbeing Partnership. Challenges in confirming internal costs led to delay in ordering other resources for project. Carry forward required.
10352	LSRAMHAM	PLACE	Menstrie ELC	74,826	56,138	-18,688		18,688	18,688	100% grant funded from SG Child Wellbeing Partnership. Challenges in confirming internal costs led to delay in ordering other resources for project. Carry forward required.
Roads Asset Management Strategy				4,236,113	863,147	-3,372,966	2,492,000	376,062	3,068,062	
10051	S KETTERICK	PLACE	Carriageways - Roads	1,800,000	2,007,676	207,676		0	0	Overspend due to allocation of internal labour costs at year end. Overspend to be offset by underspends in other areas of capital programme.
10054	SCULLEN	PLACE	Bridge Improvements	84,945	59,035	-25,910		25,910	25,910	Carry forward required to undertake work identified as part of programme of inspections to ascertain current asset conditions.
10056	Craig McCARTNEY	PLACE	Lighting Replacement	438,786	421,805	-16,981		16,981	16,981	Budget from projects 10338 LED Street Lighting Conversion E51k and 10440 Street Lighting Column Replacement E238k have been amalgamated into this project. Small underspend to be carried forward
10309	SCULLEN	PLACE	SG Road Safety Improvement Fund	116,345	116,324	-21		0	0	100% grant funding from Transport Scotland. 116k has been fully claimed
10049	SCULLEN	PLACE	Flood Prevention	86,000	70,010	-15,990		0	0	Relatively low rain fall year therefore expenditure on flood protection lower than expected
10050	SCULLEN	PLACE	Cycle Routes	55,000	37,100	-17,900		17,900	17,900	Carry forward £17.9k for 2026/27 spend on ORD0095311 and ORD04983
10310	SCULLEN'S Paterson	PLACE	National Cycle Network Accessibility Improvements	30,650	23,555	-7,095		7,095	7,095	Carry forward E6.8k for 2026/27 spend on ORD0004807
10311	SCULLEN	PLACE	Bus Infrastructure Fund	512,225	370,626	-141,599		141,599	141,599	This is funded by General Capital Grant received in August 2025 (£257k) and a Tier 2 grant from Transport Scotland (£256k). Grant to be carry forward and utilised in 26/27
10312	SCULLEN	PLACE	Cycling, Walking and Safer Routes 2023/24 (now Tier 1) -Transport Scotland	670,155	304,670	-365,485		365,485	365,485	100% grant funding from Transport Scotland for Active Travel Infrastructure Funding. Grant to be carried forward and utilised in 26/27
10319	SCULLEN	PLACE	Active Travel Route - Fishcross to Alva	400,000	398,485	-1,515		0	0	Fully spent - £400k council allocation for 25/26 claimed against CRD Active Travel.
10329	SCULLEN	PLACE	People and Place Project -SESTRANS	120,845	89,339	-31,506		0	0	Grant funding from Sustrans for 25/26 of £31k. Actual expenditure of £89k which is a small underspend of £2k compare to grant offer. The revised budget included a carry forward of £30k which was not spent in 2025/26.
10335	SCULLEN	PLACE	Encouraging Safe Active Travel - Alva to Tilloustry	398,103	375,168	-22,935		0	0	Grant of £398k awarded in mid February 2026. Funding is only provided for expenditure incurred in year. Tight timescale to deliver the project resulting in a relatively small underspend of £22k.
10336	SCULLEN'S Paterson	PLACE	Greenways -SUSTRANS	15,096	0	-15,096		0	0	Budget not required
10337	SCULLEN'S Paterson	PLACE	Local Authority Direct Award- Transport Scotland	29,438	24,815	-4,622		0	0	100% Grant funding from Transport Scotland Local Authority Direct Award (LADA). Funding is only provided for expenditure incurred in year. Underspend due to expenditure being less than grant offer.
10339	Craig McCARTNEY	PLACE	LED Street Lighting Conversion	0	0	0		0	0	Budget has been amalgamated into 10065 Lighting Replacement
10340	Craig McCARTNEY	PLACE	Street Lighting Column Replacement	0	0	0		0	0	Budget has been amalgamated into 10065 Lighting Replacement
10351	NRAMSAY	PLACE	EBIKES -Energy Savings Trust	22,338	22,338	0		0	0	Project complete
10350	SCULLEN	PLACE	20MPH Speed Limits	42,704	42,586	-118		0	0	Project Complete
#				4,822,630	4,363,863	-458,767	0	874,970	874,970	
Total Capital Programme				36,523,847	26,875,379	-9,648,468	6,450,000	2,774,024	9,224,024	

Earmarked Reserves 2025/26-DRAFT
As at 31 March 2026

Appendix 9

YEAR	Directorate	Service	Earmarked	Balance Earmarked Reserves 1 April 2025	Adjustment following update of 24/25 balances (18/05/26)	REVISED - Balance Earmarked Reserves 1 April 2025	Released June outturn	Released September outturn	Released December outturn	Released/ (Increased) in March	Not required - Trf to GF	Total 2025/26
2021/22 an	CORPORATE	Corp	Organisational Change fund	(121.3)	0	(121)						(121.3)
2021/22 an	CORPORATE	Corp	Employment Fund as agreed in Council Budget Paper Mar 2019	(1,222.2)	23	(1,199)				77.0		(1,122.2)
2021/22 an	CORPORATE	Corp	Transformation fund creation from Gen reserves	(3,481.4)	0	(3,481)		532.4	49.1	324.0		(2,575.9)
2021/22 an	P&P	R&G	Corporate Training	(60.0)	0	(60)				13.7		(46.3)
2021/22 an	P&P	P&P	Techone income	(14.3)	0	(14)						(14.3)
2021/22 an	PEOPLE	Care & Protectio	Social Services - Foster Care(Spend to save)	(84.4)	0	(84)		7.9				(76.5)
2021/22 an	PEOPLE	Educ	Counsellors in Schools	(49.9)	0	(50)				28.6		(21.2)
2021/22 an	PLACE	Development	Developer Contributions	(962.1)	29.4	(933)						(932.7)
2021/22 an	PLACE	Development	Parental Employability support fund - disabled parents boost	(77.0)	0	(77)						(77.0)
2021/22 an	PLACE	COVID S	Homeless Funding - Covid Specific Funding - Homeless Winter plan R RTP	(72.0)	0	(72)						(72.0)
2022/23	CORPORATE	Corporate Servi	Financial Insecurity Flexible funding	(62.2)	0	(62)						(62.2)
2022/23	CORPORATE	Corporate Servi	Business Support & Low Income Household (LACER)	(20.4)	0	(20)						(20.4)
2022/23	CORPORATE	Corporate Servi	share of 80m & Discretionary Fund Balance	(70.9)	0	(71)		29		21.0		(20.7)
2022/23	TRANSFORM	Transformation	Discretionary fund £115k approved for VAGW coordinator 23/24 24/25	(115.0)	0	(115)						(115.0)
2022/23	PLACE	Development	DCLG levelling up capacity fund cc 1572-50000	(92.4)	0	(92)	10					(82.4)
2022/23	PLACE	Development	PESF (CC 1569) - £137,000 (Redetermination Fund for 22/23)	(32.9)	0	(33)						(32.9)
2022/23	PLACE	Development	YPG (CC 1584) - £594,000 (Redetermination Fund for 22/23)	(146.2)	0	(146)						(146.2)
2022/23	PLACE	Development	Fair Start (CC 1519) - £120,000 (Refer to Jim Livingstone)									
2023/24	PEOPLE	Care & Protectio	Whole family wellbeing fund	(426.0)	0	(426)		89.0				(337.0)
2023/24	PLACE	Property	Uniforms	(8.0)	0	(8)						(8.0)
2023/24	PLACE	Development	CEEF Funding	(111.3)	0	(111)	111.3					(0.0)
2023/24	PLACE	Development	Green growth accelerator programme	(26.0)	0	(26)						(26.0)
2023/24	PLACE	Development	Local Heat and Efficiency Strategy (LHAES)	(75.0)	0	(75)				54.0		(21.0)

YEAR	Directorate	Service	Earmarked	Balance Earmarked Reserves 1 April 2025	Adjustment following update of 24/25 balances (18/05/26)	REVISED - Balance Earmarked Reserves 1 April 2025	Released June outturn	Released September outturn	Released December outturn	Released/ (Increased) in March	Not required - Trf to GF	Total 2025/26
2023/24	PLACE	Housing	VPR Syrian Refugee	(209.9)	0	(210)	54.3					(155.6)
2023/24	PLACE	Housing	Ukraine Refugee Programme - Additional grant funding received in the year	(341.5)	0	(341)				274.6		(66.9)
2023/24	PLACE	Housing	Affordable Housing Funding	(157.2)	0	(157)						(157.2)
2023/24	PLACE	Housing	Rapid Rehousing - CFWD 22-23	(268.4)	0	(268)	200.0					(68.4)
2023/24	PLACE	Housing	Rapid Rehousing - Surplus variance from 23/24 to be carried forward	(126.1)	0	(126)						(126.1)
2023/24	PLACE	Housing	Homeless accommodation - surplus	(743.7)	0	(744)	15.6					(728.1)
2023/24	PLACE	Housing	Homeless Accommodation - Cost centre 1360 surplus	(413.8)	0	(414)						(413.8)
2023/24	PLACE	Housing	Homeless accommodation - Homeless Prevention Fund	(200.0)	(118)	(318)				200.0		(118.0)
2023/24	PLACE	Housing	Affordable Housing - Funding from 23/24 to be carried forward	(54.2)	0	(54)						(54.2)
2023/24	P&P	Legal & Governance	Legal underspend	(65.3)	0	(65)						(65.3)
2024/25	CORPORATE	Corporate	Service Concessions	(4.0)	4	0						0.0
2024/25	People	Education & Learning	Trauma/Mental Health 23/24	(65.3)	0	(65)						(65.3)
2024/25	Place	Development	Building Operations - Local Heat and Efficiency Strategy (LHAEEES) year 2	(75.0)	0	(75)						(75.0)
2024/25	Place	Environment	Ipads for Winter Maintenance Team to monitor weather	(5.4)	0	(5)						(5.4)
2024/25	Place	Environment	Transportation - Maintenance of Electrical Vehicle Charging Points	(19.9)	0	(20)						(19.9)
2024/25	Place	Development	ESF funding - to cover audit costs and costs to bring project to a close	(3.1)	0	(3)	1.8					(1.4)
2025/26	P&P	Finance & Revenue	SWF SG Grant funding in 24/25 cfwd unspent	(189.9)	0	(190)				36.0		(153.9)
2025/26	P&P	Finance & Revenue	Procurement Rebate Income for Additional Professional support/ Asset valuations	(81.3)	0	(81)						(81.3)
2025/26	People	Education & Learning	PEF Academic Year Underspend to be made available in 25-26	(611.4)	0	(611)	611.4					0.0
2025/26	People	Education & Learning	DSM Carry forward - Devolved underspends carried forward	(601.0)	0	(601)	400.0		201.0			0.0
2025/26	People	Education & Learning	Trauma Informed Approach 2024-25	(6.1)	0	(6)						(6.1)
2025/26	Place	Development	Local Heat and Efficiency Strategy (LHAEEES) Required for development of LHAEEES and achievement of KPI's. Funding contributes to development of heat networks and renewable energy projects.	(75.0)	0	(75)						(75.0)
2025/26	Place	Development	Child Poverty Coordinator (Rachael McLean)	(30.0)	0	(30)						(30.0)
2025/26	Place	Development	To be EMR for 25/26 (should sit in cc1628)	(87.3)	0	(87)						(87.3)
2025/26	Place	Development	Fair Start	(87.3)	0	(87)						(87.3)
2025/26	Place	Development	Business Loans Fund	(14.5)	0	(15)						(14.5)

YEAR	Directorate	Service	Earmarked	Balance Earmarked Reserves 1 April 2025	Adjustment following update of 24/25 balances (18/05/26)	REVISED - Balance Earmarked Reserves 1 April 2025	Released June outturn	Released September outturn	Released December outturn	Released/ (Increased) in March	Not required - Trf to GF	Total 2025/26
2025/26	Place	Development	Home Energy - Energy Performance Certificate	(44.6)	0	(45)				18.2		(26.4)
2025/26	Place	Development	Home Insulation	(2.0)	0	(2)				2.0		0.0
2025/26	Place	Development	SHDG Multicomms 2122	(5.3)	0	(5)				5.3		0.0
2025/26	Place	Development	EES Decarbonisation Project	(50.0)	0	(50)						(50.0)
2025/26	Place	Development	EES 2018-19	(17.8)	0	(18)						(17.8)
2025/26	Place	Development	HEEPS AB 2021-22	(121.4)	0	(121)						(121.4)
2025/26	Place	Development	HEEPS AB 2022-23	(148.5)	0	(149)				89.0		(59.5)
2025/26	Place	Development	HEEPS AB 2023-24	(7.5)	0	(7)						(7.5)
2025/26	Place	Development	HEEPS AB 2024-25	(131.2)	0	(131)						(131.2)
2025/26	Place	Environment	Blackdevon gas explosion	(138.0)	0	(138)	123.8	14.2				0.0
2025/26	Place	Environment	Fleet	(70.0)	0	(70)						(70.0)
2025/26	Place	Housing	Rapid Rehousing 24/25 underspend	(111.0)	0	(111)						(111.0)
2025/26	Place	Place	Place Business Plan	(265.0)	0	(265)				4.9		(260.1)
2025/26	Corporate	Corporate	Support 2025-26 Budget	(346.0)	0	(346)					346.0	0.0
2025/26	Corporate	Corporate	General Pressure Reserve	(2,954.0)	0	(2,954)		920.1			2,033.9	0.0
2025/26	Corporate	Corporate	Support 26/27 Budget	0.0	0	0						0.0
2025/26	Corporate	HSCP	HSCP overspend 25-26	0.0	0	0				(2,824.0)		(2,824.0)
						0						0.0
			TOTAL	(16,192.1)	(61.6)	(16,253.7)	1,528.1	1,592.9	250.1	(1,675.7)	2,379.9	(12,178.4)