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**Report to: Audit & Scrutiny Committee**

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**Date of Meeting: 29 October 2026**

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**Subject: Council Financial Performance 2026/27 as at June 2026**

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**Report by: Chief Finance Officer**

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## **1.0 Purpose**

1.1 This paper provides an update on the draft financial performance for the Council, as at 31 March 2027, in respect of:

- the General Fund (GF) revenue and capital spend and the achievement of savings for the financial year 2026/27, and
- the Clackmannanshire element of the Stirling & Clackmannanshire Health and Social Care Partnership (H&SCP) revenue spend.

## **2.0 Recommendations**

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

2.1.1 General Fund revenue forecast underspend of £(1.113)m for the year to 31 March 2027;

2.1.2 the Clackmannanshire element of the Health and Social Care Partnership (H&SCP) forecast overspend of £4.438m, for the year to 31 March 2027;

2.1.3 the Earmarked Reserves balance of £14.262m held at 30 June 2026, with details of individual reserve balances set out at Appendix 9;

2.1.4 delivery of £3.159m of the £3.620m approved savings programme, representing an in year forecasted achievement of 87.3%, as at 31 March 2027, and

2.1.5 the General Fund Capital Programme underspend of £(2.004)m.

### **3.0 Background**

- 3.1 This report summarises the draft financial position of the Council for the financial year ending 31 March 2027. This report consolidates the detailed financial data to provide a summary position for the Council. The report also provides detail of individual Directorate positions and their service areas within the appendices.

### **4.0 General Fund Revenue**

- 4.1 As at 30 June 2026 the General Fund is forecasting an underspend for the year of £(1.113)m.
- 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 forecast net underspend is made up as follows:
- Wellbeing Directorate - £(0.877)m underspend,
  - Place & Economy Directorate - £0.035m overspend,
  - Corporate Services - £(0.298)m underspend
- 4.3 **Appendices 3 to 5** provide details of individual Directorate financial performance, with variance by Service area and reason for variance.
- 4.4 The forecast underspend includes planned underspends arising from mitigation measures introduced to support the Council's financial position. These measures restrict expenditure to essential spend and recruitment to critical posts only. The impact of these controls will continue to be monitored throughout the year.

#### **Earmarked Reserves**

- 4.5 At 1 April 2026, the council held Earmarked Reserves of £14.908m.
- 4.6 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 have commitments against them but funds are only drawn down when spend is incurred.
- 4.7 The list of Earmarked Reserves are provided in **Appendix 9**. £0.646m has been drawn down against the pupil equity fund and the devolved school management fund, leaving a balance of £14.262m.

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

- 5.1 As at 30 June 2026 the Clackmannanshire element of the H&SCP was forecasting an overspend of £4.438m against the budgeted contribution to the Partnership. 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 Integration Joint Board (IJB) on 23 September 2026 reported a forecast Partnership deficit of £20.206m at Month 4, an increase of £0.470m from Month 3. The level of savings currently considered achievable in 2026/27 had reduced from £6.625m to £3.289m, including £0.793m already reflected in the forecast, leaving an estimated £17.710m to be addressed through the Recovery Plan.
- 5.3 The financial position therefore remains a significant risk to the Council and the other partner bodies. The IJB has previously recognised that operational savings alone are unlikely to close the financial gap and that, after all reasonable savings options have been exhausted, consideration may be required of available IJB reserves and additional partner contributions through the agreed risk-sharing arrangements.
- 5.4 A Recovery Plan Governance Group has been established to provide formal partner oversight, challenge and assurance over development and delivery of the Recovery Plan. Work is continuing to develop and progress savings proposals, strengthen savings plans and improve monitoring of delivery; however, given the scale of the remaining gap, the Partnership's financial position continues to represent a significant financial risk to the Council

## **6.0 General Fund Capital**

- 6.1 For 2026/27, the approved General Fund Capital programme set out significant gross investment in Clackmannanshire amounting to £54.028m. A further £2.774m was added as a result of carry forwards from 2025/26 and £0.629m has been added to reflect additional grant income for various projects and initiatives. These additional amounts have increased the approved budget for 2026/27 to £57.431m
- 6.2 Whilst work on capital projects has been progressed, delays are still being incurred due to internal and external factors. On review of the forecasts as at June, spend is estimated to be £55.428m for the year resulting in an underspend of £(2.004)m against the approved budget.
- 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 2026/27 | Forecast to 31 March 2027 | Over / (under) Spend | Main Variances                                                                                                                                                                                                                                             |
|--------------------------------------|------------------------|---------------------------|----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                      | £m                     | £m                        | £m                   |                                                                                                                                                                                                                                                            |
| <b>Community Investment Strategy</b> | 40.350                 | 38.679                    | (1.671)              | Underspend on:<br>- City Region Deal £(1.634)m - spend to be realigned along with grant funding.                                                                                                                                                           |
| <b>Fleet</b>                         | 0.800                  | 0.800                     | (0.000)              | Spend in line with budget                                                                                                                                                                                                                                  |
| <b>IT</b>                            | 6.415                  | 6.412                     | (0.003)              | Overall spend anticipated to be in line with budget                                                                                                                                                                                                        |
| <b>Land</b>                          | 1.082                  | 1.082                     | (0.000)              | Spend in line with budget                                                                                                                                                                                                                                  |
| <b>Place Based Investment Fund</b>   | 0.061                  | 0.061                     | (0.000)              | Funding anticipated to be fully spent                                                                                                                                                                                                                      |
| <b>Property</b>                      | 4.295                  | 3.965                     | (0.330)              | Underspend on Learning Estate programme, due to phasing on multi year project £(331k)                                                                                                                                                                      |
| <b>Roads</b>                         | 4.429                  | 4.429                     | (0.000)              | Spend in line with budget                                                                                                                                                                                                                                  |
| <b>Gross Capital Expenditure</b>     | <b>57.432</b>          | <b>55.428</b>             | <b>(2.004)</b>       |                                                                                                                                                                                                                                                            |
| <b>Allocation of Capital Funding</b> | <b>(9.641)</b>         | <b>(8.091)</b>            | <b>1.550</b>         | Funding is allocated to projects as it is spent. Any funding that is not utilised in full will be carried forward to 2027/28 (where grant conditions allow) or repaid<br><br>- City Region Deal £(1.1)m - Grant not being drawn down due to delayed spend. |
| <b>Net Capital Programme</b>         | <b>47.791</b>          | <b>47.337</b>             | <b>(0.454)</b>       |                                                                                                                                                                                                                                                            |

## 7.0 Delivery of 2026/27 Approved Savings

7.1 At its budget meeting on 26 February 2026, Council approved savings of £3.620m for the financial year 2026/27. The table below shows the split of these savings across Directorates and the achievement of those savings by 31 March 2027.

## General Services Revenue Budget 2026/27 - Progress of Approved Savings by Directorate

| Directorate                   | Total Approved Savings<br>£'000 | Achieved<br>£'000 | At Risk<br>£'000 | Unachieved<br>£'000 |
|-------------------------------|---------------------------------|-------------------|------------------|---------------------|
| Wellbeing                     | 691                             | 485               | 206              | 0                   |
| Place & Economy               | 1,861                           | 1,861             | 0                | 0                   |
| Corporate Services            | 1,068                           | 813               | 255              | 0                   |
| <b>Total Approved Savings</b> | <b>3,620</b>                    | <b>3,159</b>      | <b>461</b>       | <b>0</b>            |
| <b>%</b>                      |                                 | <b>87.3%</b>      | <b>12.7%</b>     | <b>0%</b>           |

- 7.2 The above table indicates that 87.3% of savings are forecast to be achieved and the remaining 12.7% are at risk of being achieved in 2026/27. Detail of individual savings within each directorate is provided in **Appendix 2**.

### 8.0 Conclusions

- 8.1 General Fund Revenue Services are underspent by £(1.113)m for the year to 31 March 2027.
- 8.2 The Clackmannanshire element of the H&SCP is forecasting an overspend of £4.438m for the year to 31 March 2027.
- 8.3 Of the £3.620m approved savings programme, £3.159m (87.3%) are forecast as been achieved at 31 March 2027.
- 8.4 The General Fund Capital programme is forecasting an underspend of £(2.004)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 ☐

No ☒

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 30 June 2026

Appendix 2 – Summary Savings by Directorate at 30 June 2026

Appendix 3 – Wellbeing Variances at 30 June 2026

Appendix 4 – Place & Economy Variances at 30 June 2026

Appendix 5 – Corporate Services (incl Chief Exec Services) Variances at 30 June 2026

Appendix 6 – Other Council Services Variances at June 2026

Appendix 7 – HSCP Variances at 30 June 2026

Appendix 8 – General Fund Capital at 30 June 2026

Appendix 9 - Earmarked Reserves at 30 June 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 2026/27

### Author(s)

| NAME         | DESIGNATION           | TEL NO / EXTENSION |
|--------------|-----------------------|--------------------|
| Susan Mackay | Chief Accountant      |                    |
| Lindsay Sim  | Chief Finance Officer | 2022               |

### Approved by

| NAME           | DESIGNATION                | SIGNATURE                                                                             |
|----------------|----------------------------|---------------------------------------------------------------------------------------|
| Chris Alliston | Head of Corporate Services |  |



|                                              | <i>Annual Budget<br/>27GLBR<br/>£'000</i> | <i>Forecast to<br/>March 2027<br/>£'000</i> | <i>Variance Forecast<br/>to Budget<br/>£'000</i> |
|----------------------------------------------|-------------------------------------------|---------------------------------------------|--------------------------------------------------|
| <b>Directorate Expenditure</b>               |                                           |                                             |                                                  |
| Wellbeing                                    | 94,032                                    | 93,155                                      | (877)                                            |
| Place & Economy                              | 35,034                                    | 35,069                                      | 35                                               |
| Corporate Services                           | 14,415                                    | 14,117                                      | (298)                                            |
| Chief Executive Services                     | 385                                       | 384                                         | (1)                                              |
| <b>Directorate Expenditure</b>               | <b>143,866</b>                            | <b>142,725</b>                              | <b>(1,141)</b>                                   |
| <b>Other Services</b>                        |                                           |                                             |                                                  |
| Centrally Held (incl Corporate)              | (1,536)                                   | (1,181)                                     | 355                                              |
| Non Distributed Costs                        | 1,100                                     | 1,100                                       | (0)                                              |
| Interest on Revenue Balances                 | (275)                                     | (275)                                       | (0)                                              |
| Loans Fund Contribution                      | 7,704                                     | 7,704                                       | 0                                                |
| Contribution to Bad Debt Provision           | 100                                       | 100                                         | 0                                                |
| Support Services Recharge                    | (1,315)                                   | (1,315)                                     | (0)                                              |
| <b>Total Other Services</b>                  | <b>5,778</b>                              | <b>6,133</b>                                | <b>355</b>                                       |
| <b>Contributions to Joint Boards</b>         |                                           |                                             |                                                  |
| Central Scotland Valuation Joint Board       | 536                                       | 536                                         | (0)                                              |
| Health & Social Care Partnership             | 31,644                                    | 31,644                                      | 0                                                |
| <b>Total Service Expenditure</b>             | <b>181,824</b>                            | <b>181,038</b>                              | <b>(786)</b>                                     |
| <b>Sources of Funding</b>                    |                                           |                                             |                                                  |
| General Revenue Funding                      | (129,559)                                 | (129,559)                                   | 0                                                |
| Non-Domestic Rates                           | (16,470)                                  | (16,470)                                    | 0                                                |
| Council Tax                                  | (30,485)                                  | (30,812)                                    | (327)                                            |
| <b>Total Funding</b>                         | <b>(176,514)</b>                          | <b>(176,841)</b>                            | <b>(327)</b>                                     |
| <b>(Surplus) / Shortfall before reserves</b> | <b>5,310</b>                              | <b>4,197</b>                                | <b>(1,113)</b>                                   |
| <b>Funding from Reserves</b>                 |                                           |                                             |                                                  |
| Contribution from Reserves                   | (1,917)                                   | (1,917)                                     | 0                                                |
| Contribution from Earmarked Reserves         | (646)                                     | (646)                                       | 0                                                |
| Contribution from Uncommitted Reserves       | (2,747)                                   | (2,747)                                     | 0                                                |
| <b>Total Funding including Reserves</b>      | <b>(181,824)</b>                          | <b>(182,151)</b>                            | <b>(327)</b>                                     |

**Approved Savings achievement update**  
**As at June 2026**

**Appendix 2**

| Saving Reference | Directorate     | Department           | Description                                                             | Cash /Permanent | 2026/27   | Achieved/<br>Expected to be<br>Achieved | At Risk   | Unachievable | Total     | Budget holders comments Q1                                |
|------------------|-----------------|----------------------|-------------------------------------------------------------------------|-----------------|-----------|-----------------------------------------|-----------|--------------|-----------|-----------------------------------------------------------|
| PLAMGT001        | Place & Economy | Development          | Realignment of Costs to External Budgets                                | Cash            | £ 170,000 | £ 170,000                               |           |              | £ 170,000 | Expected to be achieved, working with service to confirm. |
| PLAMGT002        | Place & Economy | Development          | Realignment of Costs to Retained P&BS Earmarked Budgets                 | Cash            | £ 75,000  | £ 75,000                                |           |              | £ 75,000  | Expected to be achieved, working with service to confirm. |
| PLAMGT003        | Place & Economy | Directorate          | Realignment of Costs to Retained Housing Earmarked Budgets              | Cash            | £ 100,000 | £ 100,000                               |           |              | £ 100,000 | Expected to be achieved, working with service to confirm. |
| PLAMGT004        | Place & Economy | Environment          | Additional income from recycle                                          | Cash            | £ 800,000 | £ 800,000                               |           |              | £ 800,000 | Expected to be achieved                                   |
| PLAMGT005        | Place & Economy | Environment          | New Cleaning Arrangements - Fleet                                       | Permanent       | £ 4,000   | £ 4,000                                 |           |              | £ 4,000   | Expected to be achieved, working with service to confirm. |
| PLAMGT007        | Place & Economy | Environment          | Increase in Service Income - Street Care                                | Permanent       | £ 20,000  | £ 20,000                                |           |              | £ 20,000  | Expected to be achieved, working with service to confirm. |
| PLAMGT008        | Place & Economy | Environment          | Deletion of Vacancies - Land Services                                   | Permanent       | £ 72,000  | £ 72,000                                |           |              | £ 72,000  | Expected to be achieved, working with service to confirm. |
| PLAMGT011        | Place & Economy | Property             | Reduction in Minor Works Budget - Property                              | Cash            | £ 52,500  | £ 52,500                                |           |              | £ 52,500  | Expected to be achieved, working with service to confirm. |
| PLAMGT012        | Place & Economy | Property             | Removal of Menstrie House Cleaning Budget                               | Permanent       | £ 120,567 | £ 120,567                               |           |              | £ 120,567 | Expected to be achieved, working with service to confirm. |
| PLAMGT013        | Place & Economy | Environment          | Housing attributed spend for environmental works                        | Permanent       | £ 200,000 | £ 200,000                               |           |              | £ 200,000 | On track to achieve                                       |
| PLAPOL002        | Place & Economy | Environment          | Increase Brown Bin charges by 4%                                        | Permanent       | £ 20,000  | £ 20,000                                |           |              | £ 20,000  | Expected to be achieved, working with service to confirm. |
| PLAPOL003        | Place & Economy | Environment          | Reduce Winter Service Budget                                            | Cash            | £ 150,000 | £ 150,000                               |           |              | £ 150,000 | Expected to be achieved, working with service to confirm. |
| PLAPOL004        | Place & Economy | Environment          | Cessation of Summer emergency standby cover                             | Permanent       | £ 2,850   | £ 2,850                                 |           |              | £ 2,850   | Expected to be achieved, working with service to confirm. |
| PLAPOL005        | Place & Economy | Environment          | Reduction in inspection frequency for vehicles under 3.5T               | Permanent       | £ 14,000  | £ 14,000                                |           |              | £ 14,000  | Expected to be achieved, working with service to confirm. |
| PLAPOL009        | Place & Economy | Environment          | Reconfiguration of Recycling Centre Opening Times                       | Permanent       | £ 60,000  | £ 60,000                                |           |              | £ 60,000  | Expected to be achieved, working with service to confirm. |
| PEOPOL2516b      | Wellbeing       | Education & Learning | Reduce school resources budgets in line with reduction in pupil numbers | Permanent       | £ 10,000  | £ 10,000                                |           |              | £ 10,000  | Saving achieved                                           |
| PEOPOL2520 b     | Wellbeing       | Support & Wellbeing  | Review provision of free period products in line with demand            | Permanent       | £ 19,500  | £ 19,500                                |           |              | £ 19,500  | Saving achieved                                           |
| PEOPOL2504       | Wellbeing       | Education & Learning | Review of Music Tuition Service                                         | Permanent       | £ 37,120  |                                         | £ 37,120  |              | £ 37,120  | At risk as budget forecast to overspend                   |
| PEOPOL2530       | Wellbeing       | Education & Learning | Reduction teacher numbers to reflect reduction in pupils                | Permanent       | £ 168,612 |                                         | £ 168,612 |              | £ 168,612 | At risk as budget forecast to overspend                   |
| PEOMGT001        | Wellbeing       | Education & Learning | Recharge of staff time Developing Young Workforce                       | Cash            | £ 10,000  | £ 10,000                                |           |              | £ 10,000  | Expected to be achieved                                   |
| PEOMGT002        | Wellbeing       | Education & Learning | Recharge of staff time Child Wellbeing Partnership                      | Cash            | £ 10,000  | £ 10,000                                |           |              | £ 10,000  | Expected to be achieved                                   |

| Saving Reference             | Directorate        | Department                     | Description                                                                                                      | Cash /Permanent | 2026/27     | Achieved/<br>Expected to be<br>Achieved | At Risk   | Unachievable | Total       | Budget holders comments Q1                                          |
|------------------------------|--------------------|--------------------------------|------------------------------------------------------------------------------------------------------------------|-----------------|-------------|-----------------------------------------|-----------|--------------|-------------|---------------------------------------------------------------------|
| PEOMGT003                    | Wellbeing          | Education & Learning           | Review of Leisure Bowl Budget -pending opening of Wellbeing Hub                                                  | Cash            | £ 336,000   | £ 336,000                               |           |              | £ 336,000   | Expected to be achieved                                             |
| PEOMGT004                    | Wellbeing          | Education & Learning           | Review of schools devolved school management                                                                     | Cash            | £ 100,000   | £ 100,000                               |           |              | £ 100,000   | Expected to be achieved                                             |
| P&PMGT006                    | Corporate Services | Finance and Revenues           | Delay filling Procurement Assistant Vacant post for 6mths                                                        | Cash            | £ 29,134    | £ 29,134                                |           |              | £ 29,134    | Post vacant                                                         |
| P&PMGT008                    | Corporate Services | Finance and Revenues           | Additional increase to Income rebate from contracts                                                              | Permanent       | £ 15,000    | £ 15,000                                |           |              | £ 15,000    | Rebate received                                                     |
| P&PMGT020                    | Corporate Services | Finance and Revenues           | Revenues NDR                                                                                                     | Permanent       | £ 300,000   | £ 50,000                                | £ 250,000 |              | £ 300,000   | Dependent on number of business remaining empty throughout the year |
| P&PMGT007                    | Corporate Services | Finance and Revenues           | Delay filling 2 Trainee vacant posts within Revenues for 6mths                                                   | Cash            | £ 40,627    | £ 40,627                                |           |              | £ 40,627    | Posts vacant                                                        |
| P&PPOL001                    | Corporate Services | Legal & Governance             | Charges Register - increase in Civil Ceremonies of Citizenship                                                   | Permanent       | £ 1,000     | £ 1,000                                 |           |              | £ 1,000     | Saving Achieved                                                     |
| P&PPOL018                    | Corporate Services | Legal & Governance             | Charges Register - increase in costs for use of Ceremony Room for weddings (income generation)                   | Cash            | £ 1,000     | £ 1,000                                 |           |              | £ 1,000     | Saving Achieved                                                     |
| P&PPOL019                    | Corporate Services | Legal & Governance             | Charges Register - increase cost for Birth, Death and Marriage Certificates - premium service (1 day turnaround) | Cash            | £ 2,000     | £ 2,000                                 |           |              | £ 2,000     | Saving Achieved                                                     |
| P&PMGT016                    | Corporate Services | Partnership and Transformation | Reduction in IT Hardware Budget                                                                                  | Permanent       | £ 30,000    | £ 30,000                                |           |              | £ 30,000    | On track to achieve                                                 |
| P&PMGT024                    | Corporate Services | Partnership and Transformation | Income generation through Design Services.                                                                       | Cash            | £ 5,000     |                                         | £ 5,000   |              | £ 5,000     | At risk as budget forecast to overspend                             |
| P&PMGT015                    | Corporate Services | Partnership and Transformation | Removal of 1 FTE IT Grade 9 (Vacancy)                                                                            | Permanent       | £ 61,003    | £ 61,003                                |           |              | £ 61,003    | On track to achieve                                                 |
| P&PMGT014                    | Corporate Services | Partnership and Transformation | Mail Officer Vacancy                                                                                             | Permanent       | £ 32,940    | £ 32,940                                |           |              | £ 32,940    | On track to achieve                                                 |
| CWMGT001                     | Corporate Services | Corporate                      | TOM - Management Restructure                                                                                     | Permanent       | £ 70,650    | £ 70,650                                |           |              | £ 70,650    | On track to achieve                                                 |
| CWMGT002                     | Corporate Services | Loans Fund                     | Reduction in loans fund budget (Figure available in Jan 26 - dependant on Capital Programme)                     | Cash            | £ 116,645   | £ 116,645                               |           |              | £ 116,645   | Saving Achieved                                                     |
| CWMGT003                     | Corporate Services | Corporate                      | Reduction in Employers Ni through salary sacrifice schemes - EV cars                                             | Cash            | £ 9,813     | £ 9,813                                 |           |              | £ 9,813     | On track to achieve                                                 |
| CWMGT004                     | Corporate Services | Corporate                      | Increase turnover level from £750k                                                                               | Cash            | £ 250,000   | £ 250,000                               |           |              | £ 250,000   | Monitored throughout the year - confirmed at year end               |
| CWMGT005                     | Corporate Services | Corporate                      | Unpaid elements relating to Council Policies (mat pay/adoption/sick)                                             | Cash            | £ 103,000   | £ 103,000                               |           |              | £ 103,000   | On track to achieve                                                 |
| <b>Total Savings 2026/27</b> |                    |                                |                                                                                                                  |                 | £ 3,619,961 | £ 3,159,229                             | £ 460,732 | £ -          | £ 3,619,961 |                                                                     |

|                    | £                   | £                   | £                 | £        | £                   |
|--------------------|---------------------|---------------------|-------------------|----------|---------------------|
| Wellbeing          | 691,231.63          | 485,500.00          | 205,731.63        | -        | 691,231.63          |
| Place & Economy    | 1,860,917.00        | 1,860,917.00        | -                 | -        | 1,860,917.00        |
| Corporate Services | 1,067,812.00        | 812,812.00          | 255,000.00        | -        | 1,067,812.00        |
| <b>Total</b>       | <b>3,619,960.63</b> | <b>3,159,229.00</b> | <b>460,731.63</b> | <b>-</b> | <b>3,619,960.63</b> |

| People                          | Annual Budget<br>2026/27 | Forecast to<br>March 2027 | Variance<br>Forecast to<br>Budget at<br>March 2027 | Narrative                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|---------------------------------|--------------------------|---------------------------|----------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                 | £'000                    | £'000                     | £'000                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|                                 |                          |                           |                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Strategic Director              | 87                       | 160                       | 73                                                 | Forecast overspend of £0.073m reflects historic restructure saving not achieved.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Support & Wellbeing             |                          |                           |                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Customer Services               | 584                      | 586                       | 2                                                  | Libraries & Customer services: - £0.002m. Full implementation of Library Services on-going.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Leisure & Sports<br>Development | 803                      | 759                       | (44)                                               | Sports Development are forecasting an overspend of £0.019m due to turnover of staff and CWP funding for this financial year being off set against the casual workers budget.<br>Leisure are forecasting an underspend of £(0.062)m due to turnover of staff.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Total Support & Wellbeing       | 1,387                    | 1,345                     | (42)                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Education & Learning            |                          |                           |                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Devolved Schools                | 42,816                   | 42,037                    | (779)                                              | Devolved Schools are reporting an underspend of £(0.779)m. This consists of:<br>£(1.072)m forecast underspend within Primary schools - staffing turnover and vacant posts.<br>An underspend of £(0.054)m within Secondary schools consists of staffing £(0.242)m underspend vacant posts & turnover and per capita £0.189m overspend.<br>ASN is forecasting an overspend of £0.349m - consisting of an overspend in staffing £0.201m, per capita overspend £0.020m and external placement income shortfall £0.128m with there being no current external placements.<br>Early Years per capita is currently forecasting on budget.<br><br>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 are re-aligned in September after Teachers census to reflect schools requirements for the new academic year. |
| Early Years                     | 11,933                   | 11,391                    | (542)                                              | Early Years are forecasting an underspend of £(0.0542)m.<br>Kidzone out of school care £0.026m overspend due to shortfall in income and additional staffing costs relating to Janitors overtime.<br>Mainstream Nursery provision is currently forecasting an underspend of £(0.568)m which relates to payments within Third Party Nursery Providers of £0.069m due to inflationary pressures, Staffing overspend of £0.034m offset by funding from Child Wellbeing Partnership for Under 2, and 3 to 5 year old out of hours placements totaling £(0.645)m.                                                                                                                                                                                                                                                                                                                                                                      |
| ASN Non Devolved                | 8,674                    | 8,843                     | 169                                                | ASN Non Devolved is forecasting an overspend of £0.169m: Staffing overspend of £0.282m due to ongoing high demand for ASN provision. £(0.167)m OLA income and CWP Funding, Speech & Language contract overspend of £0.006m, Pupil Transport overspend of £0.010m and Transformation Space £0.025m contribution, Insurance costs are £0.005m above budget provision, Various Non Staffing costs £0.008m                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |

| People                           | Annual Budget<br>2026/27 | Forecast to<br>March 2027 | Variance<br>Forecast to<br>Budget at<br>March 2027 | Narrative                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|----------------------------------|--------------------------|---------------------------|----------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                  | £'000                    | £'000                     | £'000                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Primary Non Devolved             | 2,039                    | 2,177                     | 138                                                | <b>Primary Non Devolved is reporting an overspend of £0.138m.</b> Within the Core Primary Non Devolved areas staff turnover / vacancies is forecasting an underspend of £(0.038)m, non staffing overspends in relation to Pupil Transport £0.025m, Cleaning £0.034m, Seemis £0.023m, equipment & property works £0.013m.<br>Within Teachers Flexibility cost centre, the forecast overspend of £0.082m relates to prior year Primary savings not fully achieved.<br>The Devolved school Budgets will be re-aligned in September after the Teachers Census to reflect new academic year requirements, once this is completed there will be more clarity on the achievement of various staff related savings.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Secondary Non Devolved           | 2,066                    | 1,984                     | (82)                                               | <b>Secondary Non Devolved is reporting an underspend of £(0.082)m.</b> An underspend of £(0.057)m in staffing due to vacancies and staff turnover and an underspend in Music Instructor staffing of £(0.020)m, Teachers Supply costs underspend £(0.030)m, Gaelic Transport is forecasting an overspend of £0.020m, Pupil Transport is forecasting an underspend of £(0.015)m and SQA costs £0.019m.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Pupil Equity Funding             | 2,307                    | 2,307                     | (0)                                                | Pupil Equity Funding (PEF) is allocated on an Academic Year basis and any underspend is carried forward with the requirement that it is fully spent by July of the following year.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Business Management              | 978                      | 1,037                     | 59                                                 | <b>Business Management is forecasting an overspend of £0.059m,</b> Staffing overspend of £0.060m due to additional staffing in centre.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Other Areas                      | 876                      | 891                       | 15                                                 | Other areas combine to forecast an overspend of £0.015m: the Psychology Service has overspend of £0.071m due to a permanent post which is no longer funded, School Crossing Patrols Officers underspend of £(0.023)m due to vacancies and turnover and CLD underspend due to staffing (£0.034m) due to staffing vacancies and turnover.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Education & Learning Total       | 71,688                   | 70,666                    | (1,022)                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Care & Protection                |                          |                           |                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Children's Commissioned Services | 1,468                    | 1,468                     | 0                                                  | Spend in line with budget.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Corporate Parenting              | 7,785                    | 7,532                     | (252)                                              | <b>Corporate Parenting is forecast to underspend by £(0.252)m:</b><br>Children's Unit is forecast to overspend by <b>£0.039m</b> , of which £0.071m is due to unbudgeted employee costs for increased contractual payments (weekend working and overnights). This is partly offset by £(0.037)m expected underspend in supplies and services as forecast set in-line with prior year actuals (food and other purchases etc)<br>Family Placement Team is forecast to underspend by <b>£(0.105)m</b> . This is made up of an underspend within employee related expenditure of £(0.035)m due to vacancies, £(0.130)m underspend in legal costs due to no expected costs currently. This is partly offset by an expected overspend in Adoption payments of £0.052m (this has a historic insufficient budget) and other minor overspends of £0.009m.<br>External Foster Care is forecast to underspend by <b>£(0.146)m</b> , continuing the trend of prior year underspend. This is due to an underspend in external fostering payments of £(0.045)m as well as unbudgeted income of £(0.097)m from the Home Office for Unaccompanied Asylum Seeking Children.<br>Throughcare Aftercare is overspent by <b>£0.127m</b> . This is predominantly due to employee related expenditure of £0.109m. There is also £(0.174)m unbudgeted income from the Home Office for Unaccompanied Asylum Seeking Children which offsets overspends of £0.191m in other agency payments and professional fees in line with prior year<br>Performance, Quality & Assurance is underspent by <b>£(0.071)m</b> , due to vacancy management and holiday buy-back.<br>Kinship Care is forecast to underspend by <b>£(0.093)m</b> . 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 £(0.052)m<br>Corporate parenting - in line with budget<br>Reviewing Officer - in line with budget |

| People                             | Annual Budget<br>2026/27 | Forecast to<br>March 2027 | Variance<br>Forecast to<br>Budget at<br>March 2027 | Narrative                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|------------------------------------|--------------------------|---------------------------|----------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                    | £'000                    | £'000                     | £'000                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Fieldwork Children And Families    | 1,916                    | 1,828                     | (88)                                               | <b>Fieldwork is forecast to underspend by £(0.088)m:</b><br>Employee costs are underspent by <b>£(0.097)m</b> , this includes a £0.177m overspend in agency costs - set to prior year actuals, offset by underspend in employee costs £(0.248)m. This is due to vacancies and maternity leave within the department, agency costs are reviewed every 12 weeks. Other overspends include <b>£0.015m</b> secure transport required for Independent Chair of the Child Protection Committee. There is an underspend in transfer payments (Payments to individuals and Section 22 Grants) of <b>£(0.014)m</b> . Other minor overspends of <b>£0.008m</b>    |
| Residential Placements             | 3,793                    | 4,465                     | 671                                                | <b>Residential placements are forecast to overspend by £0.671m:</b><br>The External Resource Group placements are overspent by <b>£0.671m</b> , this is for 35 placements. The overspend is in-line with prior year actual spends, with some placements due to end in Q2. Continuing Care placements are forecast to be in-line with budget, where there are 3 placements.                                                                                                                                                                                                                                                                              |
| Management and Support             | 1,103                    | 1,119                     | 16                                                 | <b>Management and Support are forecast to be overspent by £0.016m:</b><br>There is a small adverse variance within income of <b>£0.013m</b> - Glenochil income based on current underspend within related staff costs and S27 income based on correspondance letter received, minor overspends in other staffing of <b>£0.004m</b> .                                                                                                                                                                                                                                                                                                                    |
| Permanence Team                    | 309                      | 331                       | 22                                                 | <b>Permanence Team are forecast to be overspent by £0.022m:</b><br>Staff costs are forecast to be underspent by <b>£(0.032)m</b> due to vacancies. Overspends consist of <b>£0.040m</b> client transport, unbudgeted legal expenses <b>£0.009m</b> (Permanence Orders, Adoptions Fees, Court/Professional Fees). and other minor overspends of <b>£0.005m</b>                                                                                                                                                                                                                                                                                           |
| Early Interventions                | 2,264                    | 1,991                     | (272)                                              | <b>Early Interventions are forecast to be underspent by £(0.272)m:</b><br>Within the Disabilities Team there is an anticipated underspend of <b>£(0.179)m</b> as forecast mostly kept in-line with prior year actuals - Employee related costs were underspend last year due to a long absence but this is no longer the case and forecast in-line with budget.<br>Early Help Hub <b>£(0.093)m</b> . Emplyee costs are forecast to be £(0.100)m due to mulitple vacancies within the team, partly offset by insurance being £0.004m overspent and other minor overspends of £0.003m<br>Whole Family Wellbeing Fund forecasted to be in-line with budget |
| Criminal Justice Service           | 2,000                    | 2,017                     | 17                                                 | <b>Criminal Justice Service is forecast to overspend by £0.017m:</b><br>MAPPA and Glenochil Prison are forecast to be on budget.<br>Premises expenditure forecasted to be overspent by <b>£0.021m</b> due to the expected introduction of the new Castle Street Unit. This is partly offset by <b>£(0.004)m</b> within transport costs all due to staff mileage claims kept in-line with prior year actuals                                                                                                                                                                                                                                             |
| Community Justice                  | 231                      | 232                       | 0                                                  | <b>Community Justice is forecast to be in-line with budget:</b><br>Employee costs and Voluntary Organisations Payment currently trending in line with budget and prior year actuals so forecast kept in-line with budget                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>Total Care &amp; Protection</b> | <b>20,870</b>            | <b>20,983</b>             | <b>113</b>                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| <b>Directorate Total</b>           | <b>94,032</b>            | <b>93,155</b>             | <b>(877)</b>                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |

| Place              | Annual Budget 2026/27 | Forecast to March 2027 | Variance Forecast to Budget March 2027 | Narrative                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|--------------------|-----------------------|------------------------|----------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                    | £'000                 | £'000                  | £'000                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Strategic Director | 125                   | 139                    | 15                                     | <b>£0.015m overall overspend</b><br><b>£0.070m</b> overspend due to a historic saving that needs to have a demand pressure put in for<br><b>£(0.055)m</b> underspend on salaries, partially due to Chief officer being recharged to HRA and partially due vacancies filled late in the year                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Development        | 1,799                 | 1,639                  | (160)                                  | <b>Planning and Building Standards: £(0.087)m</b> underspend;<br><b>£(0.100)m</b> underspend on staff costs due to vacancies, this is partially offset by agency spend.<br><b>£0.025m</b> overspend for agency costs to cover vacancies<br><b>£(0.031)m</b> underspend in income, forecast based on prior years due to higher income being recieved<br><b>£0.017m</b> overspend on legal and professional fees, forecast based on prior year<br><b>£0.002m</b> overspend on various small expenditure<br><br><b>Clacks Works: £0.002m</b> overspend;<br><b>£(0.010)m</b> underspend in staffing; due to vacancies<br><b>£0.012m</b> overspend on other various small spends<br><br><b>Economic Development: £(0.001)m</b> underspend, due to various small expenditure<br><br><b>Environmental Health: £(0.058)m</b> underspend due to staffing as a result of delays in recruitment.<br><br><b>Energy &amp; Sustainability: £(0.016)m</b> underspend due to staffing as a result of delays in recruitment.<br><br><b>Implementation: £(0.000)m</b> variance, forecasting on budget at the moment<br><br><b>Trading Standards: £(0.000)m</b> variance, forecasting on budget at the moment |
|                    |                       |                        |                                        | <b>Fleet: £(0.168)m</b> underspend;<br><b>£(0.073)m</b> underspend in staffing; due to vacancies<br><b>£(0.018)m</b> underspend due to additional internal income generated from maintenance of fleet vehicles<br><b>£(0.040)m</b> underspend due to increase in Income from Avoidable Repairs, Other Recharges;<br><b>£(0.031)m</b> underspend on Tyres<br><b>£(0.006)m</b> underspend on various small expenditure.<br><br><b>Land: £(0.076)m</b> underspend;<br><b>£(0.063)m</b> underspend due to staffing, delays in vacancies;<br><b>£(0.027)m</b> underspend due to additional income from Street Care, based on prior year;<br><b>£0.015m</b> overspend in various other areas.<br><br><b>Roads: £0.141m</b> overspend;<br><b>£(0.016)m</b> underspend, in staffing due to delay in recruitment to vacancies;<br><b>£0.136m</b> overspend in Street Lighting due to increased electricity costs, based on prior years;<br><b>£0.021m</b> overspend on Roads General Admin due to less capitalisation of salaries                                                                                                                                                                   |

| Place       | Annual Budget 2026/27 | Forecast to March 2027 | Variance Forecast to Budget March 2027 | Narrative                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|-------------|-----------------------|------------------------|----------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|             | £'000                 | £'000                  | £'000                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Environment | 9,073                 | 8,902                  | (171)                                  | <p><b>Transportation £(0.016)m</b> underspend;<br/> <b>£(0.048)m</b> underspend, in staff costs due to delay in recruitment to vacancies;<br/> <b>£(0.127)m</b> underspend, due to additional income from electrical vehicle charging points, based on prior year. The electricity costs for this service delivery are captured within property;<br/> <b>£0.173m</b> overspend on payments to contractors, forecast is based on prior year actuals<br/> <b>£(0.017)m</b> underspend in various small spends.</p> <p><b>Waste: £0.000m</b> forecasting on budget;<br/> <b>£(0.269)m</b> underspend, in staffing partially offset by agency costs overspend:<br/> <b>£0.250m</b> overspend in agency costs;<br/> <b>£(0.298)m</b> underspend, due to additional income from HRA;<br/> <b>£0.226m</b> overspend in Waste Treatment Contractors, based on prior year;<br/> <b>£0.130m</b> overspend in Other Council Accounts Expenditure based on prior year<br/> <b>£(0.020)m</b> underspend in Equipment and Materials costs<br/> <b>£(0.019)m</b> underspend in various small spends.</p> <p><b>Senior Manager: £(0.052)m</b> underspend;<br/> <b>£(0.052)m</b> underspend on staffing due to vacancies</p> |
| Housing     | 916                   | 1,730                  | 815                                    | <p><b>ASBO/CSP: £(0.071)m</b> underspend. Underspend mainly relates to employee related costs.</p> <p><b>Homeless &amp; Specialised Accom: £0.925m</b> overspends. Overspend due to homelessness crisis and demand in temporary accomodation.</p> <p><b>Housing &amp; Community Safety: £(0.054)m</b> underspend in Staffing due to delay in recruitment of vacancies.</p> <p><b>Resettlement Programmes: £0.022m</b> overspend.</p> <p><b>Strategic Housing Authority: £(0.008)m</b> underspend.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|             |                       |                        |                                        | <p><b>Catering: £(0.096)m</b> underspend;<br/> <b>£(0.007)m</b> underspend due to staffing;<br/> <b>£0.040m</b> overspend on food provision due to increase in food costs;<br/> <b>£(0.143)m</b> underspend due to additional income from nursery meals to support the early years 1140 hours expansion;<br/> <b>£0.003m</b> overspend due to Loomis costs for cash collection at the secondary schools;<br/> <b>£0.011m</b> overspend on various small spends.</p> <p><b>Building Operations: £(0.308)m</b> underspend;<br/> <b>£(0.313)m</b> underspend due to decrease in gas cost, based on prior year;<br/> <b>£(0.028)m</b> underspend in electricity costs due change in habits at Kilncraig reducing usage;<br/> <b>£0.009m</b> overspend in water charges due to increased costs;<br/> <b>£0.020m</b> overspend on renewable fuel due to increased costs;<br/> <b>£0.004m</b> overspend due to various small expenditure.</p>                                                                                                                                                                                                                                                                      |

| Place             | Annual Budget 2026/27 | Forecast to March 2027 | Variance Forecast to Budget March 2027 | Narrative                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|-------------------|-----------------------|------------------------|----------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                   | £'000                 | £'000                  | £'000                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Property          | 23,122                | 22,659                 | (463)                                  | <p><b>Facilities: £(0.115)m</b> underspend:<br/><b>£(0.019)m</b> underspend Staffing due to vacancies / absences<br/><b>£(0.031)m</b> underspend relating to additional income from cleaning and janitorial supporting the early years 1140 hours expansion;<br/><b>£(0.077)m</b> underspend on other income due to recharge to HRA and Common Good<br/><b>£0.012m</b> overspend on various small spends.</p> <p><b>Rental Income: £0.255m</b> overspend;<br/><b>£0.143m</b> overspend due to reduced income across properties<br/><b>£0.116m</b> overspend due to increased internal charges, needs a demand pressur eto bring in line with inflation.<br/><b>£(0.004)m</b> underspend on various small expenditure.</p> <p><b>Schools PPP £0.000m</b> forecasted on budget.</p> <p><b>Asset Management &amp; Major Works: £(0.199)m</b> underspend relating to vacancies.</p> |
| Directorate Total | 35,034                | 35,069                 | 35                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |

| Corporate Services           | Annual Budget<br>2026/27 | Forecast to<br>March 2027 | Variance<br>Forecast to<br>Budget at June<br>26 | Narrative                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|------------------------------|--------------------------|---------------------------|-------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                              | £'000                    | £'000                     | £'000                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Strategic Director           | 122                      | 98                        | (24)                                            | Forecast underspend of £0.024m. Staffing costs are forecasted to be £(0.024)m underspent due to Chief Officer's post filled at lower grade.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Finance & Revenues           | 5,162                    | 5,086                     | (76)                                            | <p><b>Overall forecast underspend of £(0.076)m.</b></p> <p><b>Finance:</b> forecast to underspend by £(0.045)m; Staffing costs underspent by £(0.075)m due to savings of £(0.089)m for vacancies within Accountancy and procurement offset by agency cost overspend in Accountancy manager of £0.014m. Procurement income forecast at £(0.030)m more than budgeted offset by forecasted overspend on ad-hoc legal expenses of £0.036m. Overspends in Professional fees of £0.048m for T1 support, Actuarial Reports and PWC Vat advice offset by underspends in computer software not purchased £(0.020)m and Subscriptions of £(0.004)m.</p> <p><b>Revenues:</b> forecast to underspend by £(0.031)m, Staffing costs underspent by £(0.031)m due to vacancies.</p>                     |
| HR & Workforce Development   | 2,050                    | 1,974                     | (76)                                            | <p><b>Overall forecast underspend of £(0.076)m.</b></p> <p><b>HR &amp; Workforce Development:</b> Forecast to underspend by £(0.060)m due to staffing cost underspends in HR of £(0.037)m due to HR manager post underspend and in H&amp;S of £(0.019)m due to vacancies and underspend in Payroll of £(0.004)m due to staff reducing hours.</p> <p><b>Corporate Training:</b> Forecast to be underspent by £(0.016)m , overspends in Roads of £0.023m offset by underspends in HR and Workforce development of £(0.038)m and Finance &amp; revenue of £(0.001)m.</p>                                                                                                                                                                                                                   |
| Legal & Governance           | 2,309                    | 2,251                     | (58)                                            | <p><b>Overall forecast underspend of £(0.058)m.</b></p> <p><b>Legal and Democracy:</b> Forecast to underspend by £(0.052)m, Staffing underspend of £(0.018)m due to vacancies and posts filled at lower scale points and Licensing income forecast to be £(0.034)m over budget.</p> <p><b>Elections:</b>Forecast on budget</p> <p><b>Business support:</b> :Forecast on budget</p> <p><b>Registrars:</b> Forecast to underspend by £(0.022)m. Staffing forecast to overspend by £0.003m. Income from Spiers Centre forecast to be £(0.027)m over budget offset by some small overspends of £0.002m.</p> <p><b>Audit &amp; Fraud:</b> forecast on budget</p> <p><b>Member services:</b> Overspend of £0.016m in staff costs due to councillor budget not reflecting senior position.</p> |
| Partnership & Transformation | 4,566                    | 4,502                     | (64)                                            | <p><b>Overall forecast underspend of £(0.064)m.</b></p> <p><b>IT:</b> Forecast to overspend by £0.036m .Staffing costs underspent by £(0.141)m due to vacancies pending redesign, computer software maintenance overspend £0.015m, Mobile Telephones overspend £0.020m and Computer hardware overspend of £0.075m. Overspends forecast in Computer Peripherals of £0.043m for Corporate Back-up Solution, 3rd Party Payments of £0.024m , Consultancy Fees of £0.003m and Subscriptions of £0.001m. A small underspend is expected in Staff Travel of £(0.004)m.</p> <p><b>Strategy &amp; Performance:</b> A forecasted underspend of £(0.100)m is anticipated in Staffing costs due to unfilled vacancies and appointments at lower pay points.</p>                                    |
| Working Smarter              | 206                      | 206                       | 0                                               | Forecast anticipated to be on budget by March 2027.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Directorate Total            | 14,415                   | 14,117                    | (298)                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |

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

**Appendix 6**

| <b>Corporate</b>                       | <b>Annual<br/>Budget<br/>2026/27</b> | <b>Actuals to<br/>June 2026</b> | <b>Forecast to<br/>Budget at<br/>March 2027</b> | <b><i>Narrative</i></b>                                                   |
|----------------------------------------|--------------------------------------|---------------------------------|-------------------------------------------------|---------------------------------------------------------------------------|
|                                        | <b>£'000</b>                         | <b>£'000</b>                    | <b>£'000</b>                                    |                                                                           |
| Chief Executive and Corporate Services | 385                                  | 384                             | (1)                                             |                                                                           |
| Centrally Held including Corporate     | (1,536)                              | (1,181)                         | 355                                             | Corporate savings held centrally offset by savings within services        |
| Non Distributed Costs                  | 1,100                                | 1,100                           | 0                                               | Actuals anticipated in line with budget, will be confirmed at year end    |
| Central Support                        | (1,315)                              | (1,315)                         | 0                                               | Actuals anticipated in line with budget                                   |
| Central Scotland Valuation Joint Board | 536                                  | 536                             | 0                                               | Actuals anticipated in line with budget                                   |
| Interest on Revenue Balances           | (275)                                | (275)                           | 0                                               | Income from short term cash deposits                                      |
| Loans Fund Contribution                | 7,704                                | 7,704                           | 0                                               | Borrowing costs                                                           |
| Contribution to Bad Debt Provision     | 100                                  | 100                             | 0                                               | Forecast in line with budget, actual confirmed at year end.               |
| <b>Total expenditure</b>               | <b>6,699</b>                         | <b>7,053</b>                    | <b>354</b>                                      |                                                                           |
|                                        |                                      |                                 |                                                 |                                                                           |
| <b>Sources of Funding</b>              | <b>(176,514)</b>                     | <b>(176,841)</b>                | <b>(327)</b>                                    | Additional income from Council Tax - refund of Scottish Water overpayment |
|                                        |                                      |                                 |                                                 |                                                                           |
|                                        |                                      |                                 |                                                 |                                                                           |
| <b>Total</b>                           | <b>(169,815)</b>                     | <b>(169,788)</b>                | <b>27</b>                                       |                                                                           |

| HSCP                               | Annual Budget 2026/27 | Forecast to March 2026 | Variance Forecast to Budget March 2026 | Narrative                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|------------------------------------|-----------------------|------------------------|----------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                    | £000                  | £000                   | £000                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b>Learning Disabilities</b>       |                       |                        |                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| LD Assessment & Care Management    | 594                   | 560                    | (34)                                   | <b>Forecasted underspend of £(0.034)m against budget.</b><br>Underspends in staff costs <b>£(0.146)m</b> due to vacancies within the team, partly offset by care packages being <b>£0.109m</b> overspent for specialist services. Insurance forecasted to be <b>£0.003m</b> overspent, based on actuals. All other costs forecasted to be in-line with budget, due to being so early in the financial year.                                                                                                                                                                   |
| LD- Residential Care Services      | 1,624                 | 1,862                  | 238                                    | <b>Forecasted overspend of £0.238m against budget.</b><br>Care package costs are forecasted to be <b>£0.287m</b> above budget with client contributions forecasted <b>£(0.049)m</b> below budget, forecast kept in line with prior year actuals as expecting similar overspends in care packages. There are currently 22 clients. All other costs forecasted to be in-line with budget, due to being so early in the financial year.                                                                                                                                          |
| LD- Community Based Care           | 7,437                 | 10,565                 | 3,129                                  | <b>Forecasted overspend of £3.129m against budget.</b><br>Care package costs are forecasted to be <b>£3.466m</b> over budget. We have 218 clients, with 32 having packages worth between £100k to £302k, accounting for around half of the forecast costs. 186 packages are under £100k. Staff costs are forecasted to be <b>£(0.340)m</b> under budget with 7 positions at Whins currently vacant. Insurance forecasted to be <b>£0.002m</b> overspent, based on actuals. All other costs forecasted to be in-line with budget, due to being so early in the financial year. |
| <b>Learning Disabilities Total</b> | <b>9,655</b>          | <b>12,987</b>          | <b>3,332</b>                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b>Mental Health</b>               |                       |                        |                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| MH Assessment & Care Management    | 570                   | 565                    | (5)                                    | <b>Forecasted underspend of £(0.005)m against budget.</b><br>Staff costs are underspent by <b>£(0.019)m</b> due to vacancies and maternity leave savings, partly offset by care packages being <b>£0.011m</b> overspent for specialist services. Insurance forecasted to be <b>£0.002m</b> overspent, based on actuals. All other costs forecasted to be in-line with budget, due to being so early in the financial year.                                                                                                                                                    |
| MH-Residential Care Services       | 814                   | 866                    | 52                                     | <b>Forecasted overspend of £0.052m against budget.</b><br>Care package costs are <b>£0.042m</b> over budget. We currently have 20 clients, with an average package cost of £63k.                                                                                                                                                                                                                                                                                                                                                                                              |
| MH- Community Based Care           | 1,251                 | 996                    | (255)                                  | <b>Forecasted underspend of £(0.255)m against budget.</b><br>Care packages are forecasted to be underspent by <b>£(0.236)m</b> . Clients with the top 5 packages total £0.533m in value, this accounts for over 50% of the value of all packages. Average package costs are £0.016m. All other costs forecasted to be in-line with budget, due to being so early in the financial year.                                                                                                                                                                                       |
| <b>Mental Health Total</b>         | <b>2,636</b>          | <b>2,427</b>           | <b>(209)</b>                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |

| HSCP                                              | Annual Budget 2026/27 | Forecast to March 2026 | Variance Forecast to Budget March 2026 | Narrative                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|---------------------------------------------------|-----------------------|------------------------|----------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                   | £000                  | £000                   | £000                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>Older People / Physical Disabilities</b>       |                       |                        |                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| OP/PD Assessment & Care Management                | 2,361                 | 1,991                  | (370)                                  | <b>Forecasted underspend of £(0.370)m:</b><br>Staff Costs of <b>£(0.288)m</b> : CHART is underspent by £(0.085)m due to vacancies and Physical & OP Staffing £(0.213)m due to vacancies within the team. Hospital Discharge Team is overspent by £0.010m due to a secondment in-place with budget not yet aligned, partly offset by vacancies. Shared Staffing Recharge forecasted in line with prior year actuals <b>£(0.107)m</b> , Care Packages <b>£0.004m</b> , insurance <b>£0.007m</b> .                                                                                                                            |
| OP/PD Residential Care Services                   | 9,986                 | 11,520                 | 1,534                                  | <b>Forecasted overspend of £1.534m:</b><br>Care Packages are forecasted to be <b>£4.458m</b> above budget. We currently have 298 clients with an average care package cost of £51.6k per annum, client contributions are forecasted to be <b>£(0.885)m</b> favourable to budget, matched to prior year actuals, due to the overspend in care packages. Staff costs are forecasted to be <b>£(2.049)m</b> below budget due to multiple vacancies. Insurance forecasted to be <b>£0.009m</b> overspent, based on actuals. All other costs forecasted to be in-line with budget, due to being so early in the financial year. |
| OP/PD Community Based Care                        | 10,141                | 12,767                 | 2,626                                  | <b>Forecasted overspend of £2.626m:</b><br>Care package costs are forecast to be <b>£2.575m</b> over budget. There are 463 users with package values in the range from £10k up to £190k. Staffing costs are forecasted to be <b>£0.047m</b> over budget. Insurance forecasted to be <b>£0.003m</b> overspent, based on actuals. All other costs forecasted to be in-line with budget, due to being so early in the financial year.                                                                                                                                                                                         |
| <b>Older People / Physical Disabilities Total</b> | <b>22,488</b>         | <b>26,278</b>          | <b>3,791</b>                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>Reablement</b>                                 |                       |                        |                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Reablement                                        | 1,619                 | 1,515                  | (104)                                  | <b>Forecasted underspend of £(0.104)m:</b><br>Staff Costs of <b>£(0.111)m</b> due to vacancies within the team. All other costs forecasted to be in-line with budget, due to being so early in the financial year. Partly offset by <b>£0.007m</b> overspend in insurance, based on actuals.                                                                                                                                                                                                                                                                                                                               |
| <b>Reablement Total</b>                           | <b>1,619</b>          | <b>1,515</b>           | <b>(104)</b>                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>Management &amp; Others</b>                    |                       |                        |                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Management                                        | 3,348                 | 1,254                  | (2,094)                                | <b>Underspend of £(2.094)m:</b><br>Care Packages <b>£(1.490)m</b> : RLW budget uplift currently here, due to be redistributed. Staff costs of <b>£(0.362)m</b> due to multiple vacancies. Insurance forecasted to be <b>£0.006m</b> overspent, based on actuals. All other costs forecasted to be in-line with budget, due to being so early in the financial year.                                                                                                                                                                                                                                                        |
| <b>Management &amp; Others Total</b>              | <b>3,348</b>          | <b>1,254</b>           | <b>(2,094)</b>                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>Income</b>                                     |                       |                        |                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Resource Transfer                                 | (8,103)               | (8,380)                | (277)                                  | <b>Underspend of £(0.277)m</b> due to an increased contributions from NHS towards client costs.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>Income Total</b>                               | <b>(8,103)</b>        | <b>(8,380)</b>         | <b>(277)</b>                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|                                                   |                       |                        |                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>Total</b>                                      | <b>31,643</b>         | <b>36,081</b>          | <b>4,438</b>                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |

Expenditure as at:29/07/26

| Project ID                    | Directorate       | Project ID Description                      | THEME                         | Amended Budget | Total Expenditure at June 2026 | % completion to June 26 | Projected Outturn to 31 March 2027 | Projected (Under)/Overspend at Q1 | Comment Q1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|-------------------------------|-------------------|---------------------------------------------|-------------------------------|----------------|--------------------------------|-------------------------|------------------------------------|-----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| £                             |                   |                                             |                               | £              | £                              | £                       | £                                  | £                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Community Investment Strategy |                   |                                             |                               |                |                                |                         |                                    |                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 10307                         | PLACE             | UK GOV Shared Prosperity Fund UKPF          | Community Investment Strategy | 40,933         | 35,284                         | 86.20%                  | 40,933                             | 0                                 | Full spend expected.UK Government have agreed to a six month time extension from the 2025/26 grant award to fully utilise the funding.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| 10334                         | PLACE             | Forthbank Renewable Energy and Food Growing | Community Investment Strategy | 67,302         | 39,842                         | 59.20%                  | 67,302                             | 0                                 | Scottish Government grant of £112k for the Forth bank 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 has been delivered to Wimpy Park (satellite site)however has still to be connected to water services(estimated 10-12k for connections). The pathway has been installed(land services charge to follow approx 9.5k) resulted in us having to postpone associated facilities e.g. pathway and service connections. Quotes for the Electrical supply are est 19.5k. Further costs are being obtained for completion of the origin site at Forthbank. |
| 10272                         | PLACE             | Free School Meals Equipment                 | Community Investment Strategy | 257,000        | 0                              | 0.00%                   | 257,000                            | 0                                 | 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                         | PLACE             | Nature Restoration Fund 25/26               | Community Investment Strategy | 31,880         | 35,647                         | 111.82%                 | 35,620                             | 3,740                             | Carry forward required for Alva Glen and Tillicoultry Glen Nature Network improvements                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| 10268                         |                   | Nature Restoration Fund 26/27 new           |                               | 99,000         | 0                              |                         | 99,000                             |                                   | Currently in consultation with internal services to identify and commit expenditure.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 10354                         | PLACE             | Climate Emergency                           | Community Investment Strategy | 337,000        | 0                              | 0.00%                   | 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                         | Sport and Leisure | Fitness Suite Replacement                   | Community Investment Strategy | 6,000          | 0                              | 0.00%                   | 6,000                              | 0                                 | Full spend expected                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| 10149                         | PLACE             | Clackmannan Regeneration                    | Community Investment Strategy | 198,720        | 82,525                         | 41.53%                  | 198,720                            | 0                                 | The £198k 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.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 10209                         | PLACE             | City Deal RPMO                              | Community Investment Strategy | 100,000        | 0                              | 0.00%                   | 100,000                            | 0                                 | Annual payment for RPMO to administer CRD - Fully spent                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 10213                         | PLACE             | Innovation Hub Delivery                     | Community Investment Strategy | 0              | 0                              | 0.00%                   | 0                                  | 0                                 | Final valuation - invoice accrued in 25/26 and paid in Aug 26.Retention of £5k accrued into 25/26 outstanding. Refurbishment works on Greenfield House - completed by in March 26.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 10283                         | PLACE             | City Region Deal                            | Community Investment Strategy | 0              | 16,945                         | 0.00%                   | 0                                  | 0                                 | Budget has been split into 3 projects - Culture Heritage Tourism, Regional Digital Hub and Active Travel.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 10290                         | PLACE             | City Region Deal - Resourcing               | Community Investment Strategy | 68,000         | 0                              | 0.00%                   | 68,000                             | 0                                 | Full spend anticipated                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| 10366                         | PLACE             | CRD -Culture, Heritage, Tourism             | Community Investment Strategy | 680,299        | 38,100                         | 5.60%                   | 680,299                            | 0                                 | Budget has been split into 3 projects - Culture Heritage Tourism, Regional Digital Hub and Active Travel.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 10367                         | PLACE             | CRD -Active Travel                          | Community Investment Strategy | 2,134,751      | 0                              | 0.00%                   | 500,000                            | -1,634,751                        | Budget has been split into 3 projects - Culture Heritage Tourism, Regional Digital Hub and Active Travel. This is the budget for CRD Active Travel ,forecast aligned to CRD Funding profile with spend due in 27/28.Business case to be approved                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 10251                         | Sport and Leisure | Wellbeing Hub - Permanent                   | Community Investment Strategy | 35,248,752     | 44,848,564                     | 127.23%                 | 35,248,752                         | 0                                 | Contract in place and construction in progress with total project cost of £76m.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 10292                         | Sport and Leisure | Wellbeing Hub & Lochies - Resourcing        | Community Investment Strategy | 336,234        | 105,368                        | 31.34%                  | 336,234                            | 0                                 | Carry forward of £254k has been included in the 2026/27 approved capital programme as reflecting the reprofiled project forecast to complete in 28/29.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| 10226                         |                   | Wellbeing Hub - Demolition of ALB           |                               |                | 0                              |                         |                                    |                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 10356                         | Sport and Leisure | Firpark Ski Centre Tow System               | Community Investment Strategy | 100,000        | 32,564                         | 32.56%                  | 60,000                             | -40,000                           | Underspend - Tow systems costs were less than anticipated                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 10254                         | PLACE             | Capital Programme Legal Resource            | Community Investment Strategy | 0              | 0                              | 0.00%                   | 0                                  | 0                                 | Covered by budget in 10298                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |

| Project ID                             | Directorate | Project ID Description                     | THEME                           | Amended Budget<br>£ | Total Expenditure at<br>June 2026<br>£ | % completion to June 26<br>£ | Projected Outturn to 31<br>March 2027<br>£ | Projected<br>(Under)/Overspend at<br>Q1<br>£ | Comment Q1                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|----------------------------------------|-------------|--------------------------------------------|---------------------------------|---------------------|----------------------------------------|------------------------------|--------------------------------------------|----------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| x                                      |             |                                            |                                 |                     |                                        |                              |                                            |                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 10227                                  | suzann      | CRB System                                 |                                 | 40,000              | 40,000                                 | 100.00%                      | 40,000                                     | 0                                            | On Track – budget fully committed following contract award. Cashless catering procurement was awarded to ParentPay in Feb 2026 with implementation in 26/27                                                                                                                                                                                                                                                                                                                  |
| 10359                                  | PLACE       | Village and Small Town - Tillicoutry       |                                 | 110,000             | 0                                      | 0.00%                        | 110,000                                    | 0                                            | TBC                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| 10360                                  | PLACE       | War Memorials and Monuments                |                                 | 30,000              | 0                                      | 0.00%                        | 30,000                                     | 0                                            | TBC                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| 10320                                  | PLACE       | Alva Cemetery Extension                    |                                 | 464,095             | 4,952                                  | 1.07%                        | 464,095                                    | 0                                            | The project has been more complex than originally thought due to the terrain and topography investigations to determine the additional lair capacity as well as combining with the flooding risk assessment. The design for the lair extension has been completed, work continues with the final flooding bund design which is nearly complete before moving into planning and consultation. Aim is to be completed by March 2027 though may go into 2027/28 financial year. |
| x                                      |             |                                            |                                 | 40,349,966          | 45,279,791                             | 1                            | 38,678,955                                 | -1,671,011                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>Fleet Asset Management Strategy</b> |             |                                            |                                 |                     |                                        |                              |                                            |                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 10062                                  | PLACE       | Vehicle Replacement                        | Fleet Asset Management Strategy | 800,000             | 125,790                                | 15.72%                       | 800,000                                    | 0                                            | Full spend expected - Early indications are showing delays in manufacturing/lead times which may lead to delayed delivery.                                                                                                                                                                                                                                                                                                                                                   |
| x                                      |             |                                            |                                 | 800,000             | 125,790                                | 0                            | 800,000                                    | 0                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>IT Asset Management Strategy</b>    |             |                                            |                                 |                     |                                        |                              |                                            |                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 10041                                  | IT          | Schools ICT Replacement - All Primaries    | IT Asset Management Strategy    | 101,611             | 43,816                                 | 43.12%                       | 101,611                                    | 0                                            | On track, No issues identified.                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 10031                                  | IT          | Schools ICT Replacement - Alva Academy     | IT Asset Management Strategy    | 50,592              | 3,051                                  | 6.03%                        | 50,592                                     | 0                                            | Budget original held in Project 10230 ICT Replacement Secondary Schools and has been allocated to individual school. Infrastructure options under evaluation                                                                                                                                                                                                                                                                                                                 |
| 10011                                  | IT          | Schools ICT Replacement - Lornhill Academy | IT Asset Management Strategy    | 50,591              | 0                                      | 0.00%                        | 50,591                                     | 0                                            | Budget original held in Project 10230 ICT Replacement Secondary Schools and has been allocated to individual school. Planning infrastructure requirements.                                                                                                                                                                                                                                                                                                                   |
| 10000                                  | IT          | Schools ICT Replacement - Alloa Academy    | IT Asset Management Strategy    | 50,591              | 25,325                                 | 50.06%                       | 50,591                                     | 0                                            | Budget original held in Project 10230 ICT Replacement Secondary Schools and has been allocated to individual school. budget required for new network and Windows 11 rollout                                                                                                                                                                                                                                                                                                  |
| 10230                                  | IT          | ICT Replacement (Secondary Schools)        |                                 | 0                   | 0                                      | 0.00%                        | 0                                          | 0                                            | Budget Holding Project – budget to be transferred to Alloa, Alva and Lornhill Academy projects.                                                                                                                                                                                                                                                                                                                                                                              |
| 10064                                  | IT          | IT Infrastructure                          | IT Asset Management Strategy    | 127,563             | 28,780                                 | 22.56%                       | 127,563                                    | 0                                            | On Track – £56k allocated to the Network Replacement Programme. Remaining budget retained for planned UPS replacement and infrastructure contingency                                                                                                                                                                                                                                                                                                                         |
| 10362                                  | IT          | Interactive Boards -Primary Schools        | IT Asset Management Strategy    | 260,000             | 259,370                                | 99.76%                       | 259,370                                    | -630                                         | On Track – contract awarded, budget substantially committed, installations commencing over the summer and October school holidays.                                                                                                                                                                                                                                                                                                                                           |
| 10363                                  | IT          | IT Infrastructure -Vmware/Nutanix          | IT Asset Management Strategy    | 180,000             | 0                                      | 0.00%                        | 180,000                                    | 0                                            | Under Review – Nutanix option not progressed following business case review. Work is underway with Servent to assess Microsoft Azure and future hosting options before committing expenditure                                                                                                                                                                                                                                                                                |
| 10202                                  | IT          | Digital Learning Strategy                  | IT Asset Management Strategy    | 250,000             | 249,277                                | 99.71%                       | 249,278                                    | -722                                         | On Track – budget substantially committed to Chromebook and iPad replacement                                                                                                                                                                                                                                                                                                                                                                                                 |
| 10210                                  | IT          | Homeworking                                | IT Asset Management Strategy    | 165,132             | 138,161                                | 83.67%                       | 195,132                                    | 30,000                                       | Monitoring – remaining budget planned for mobile device replacement. A budget virement may be required once procurement is complete                                                                                                                                                                                                                                                                                                                                          |
| 10255                                  | IT          | Digital Transformation - Work Smarter      | IT Asset Management Strategy    | 428,000             | 173,852                                | 40.62%                       | 397,000                                    | -31,000                                      | Underspend of 31k anticipated                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 10294                                  | IT          | Working Smarter (IOT, RPA) - Resourcing    | IT Asset Management Strategy    | 601,113             | 164,013                                | 27.28%                       | 601,113                                    | 0                                            | Underspend of £46k previously anticipated which has been carried forward and included within 2026/27 Approved Budget. Additional carry forward of £153k to ensure delivery of project.                                                                                                                                                                                                                                                                                       |
| 10256                                  | IT          | IT Resourcing - Corporate                  | IT Asset Management Strategy    | 204,050             | 0                                      | 0.00%                        | 204,050                                    | 0                                            | TBC                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| 10257                                  | IT          | IT Resourcing - Digital Rollout            | IT Asset Management Strategy    | 64,000              | 0                                      | 0.00%                        | 64,000                                     | 0                                            | TBC                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| 10282                                  | IT          | Social Care System MVP                     | IT Asset Management Strategy    | 80,000              | 0                                      | 0.00%                        | 80,000                                     | 0                                            | Expenditure in 26/27 to upgrade domino environment.                                                                                                                                                                                                                                                                                                                                                                                                                          |
| 10295                                  | IT          | Future Ways of Working - Resourcing        | IT Asset Management Strategy    | 75,000              | 0                                      | 0.00%                        | 75,000                                     | 0                                            | Expenditure to support the rollout of new Windows 11 laptops.                                                                                                                                                                                                                                                                                                                                                                                                                |
| 10065                                  | IT          | Social services adaptations                | IT Asset Management Strategy    | 82,762              | 11,542                                 | 13.95%                       | 82,762                                     | 0                                            | Full spend anticipated                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 10317                                  | IT          | Case Management System                     | IT Asset Management Strategy    | 8,000               | 0                                      | 0.00%                        | 8,000                                      | 0                                            | Full spend anticipated                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 10318                                  | IT          | M365 Resourcing Implementation             | IT Asset Management Strategy    | 24,352              | 0                                      | 0.00%                        | 24,352                                     | 0                                            | Full spend anticipated -No issues identified.                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 10326                                  | IT          | Digital and IT PMRO Resourcing             | IT Asset Management Strategy    | 179,000             | 78,000                                 | 43.58%                       | 179,000                                    | 0                                            | Expenditure incurred on professional services to manage virtual technology upgrade for datacentre following electrical damage to server room.                                                                                                                                                                                                                                                                                                                                |

| Project ID                         | Directorate | Project ID Description                            | THEME                              | Amended Budget<br>£ | Total Expenditure at<br>June 2026<br>£ | % completion to June 26<br>£ | Projected Outturn to 31<br>March 2027<br>£ | Projected<br>(Under)/Overspend at<br>Q1<br>£ | Comment Q1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|------------------------------------|-------------|---------------------------------------------------|------------------------------------|---------------------|----------------------------------------|------------------------------|--------------------------------------------|----------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| x                                  |             |                                                   |                                    |                     |                                        |                              |                                            |                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 10327                              | IT          | IT Network Switching                              | IT Asset Management Strategy       | 615,057             | 619,784                                | 100.77%                      | 615,057                                    | 0                                            | The Corporate Network Infrastructure Replacement contract has been awarded to Insight to deliver the Council's core network upgrade, supporting PSN compliance, improved cyber resilience and future digital transformation. Final contract costs were higher than originally anticipated, reflecting market-wide pricing increases for ICT infrastructure and support services during the procurement period. A capital budget virement has been approved to realign funding within the ICT capital programme and ensure delivery of the project within the overall approved capital allocation. Project implementation is underway, with completion expected by 31 March 2027. |
| 10349                              | IT          | Social Work IT System                             | IT Asset Management Strategy       | 2,817,250           | 1,435,000                              | 0.00%                        | 2,817,250                                  | 0                                            | Procurement for the social care case management system currently being finalised. Once the contract is awarded we will be in a position to confirm the dates of the milestone payments                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| x                                  |             |                                                   |                                    | 6,414,663           | 3,229,971                              | 6                            | 6,412,311                                  | -2,352                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Land Asset Management Strategy     |             |                                                   |                                    |                     |                                        |                              | 0                                          |                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 10284                              | PLACE       | National play park and open space improvements    | Land Asset Management Strategy     | 231,000             | 134,089                                | 58.05%                       | 231,000                                    | 0                                            | Full spend anticipated                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| 10005                              | PLACE       | Park, Play Area & Open Space Improvements - Alloa | Land Asset Management Strategy     | 46,480              | 21,480                                 | 46.21%                       | 46,480                                     | 0                                            | Full spend anticipated                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| 10361                              | PLACE       | Grass Cutting Machine                             |                                    | 47,000              | 35,183                                 | 74.86%                       | 47,000                                     | 0                                            | Full spend anticipated                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| 10061                              | PLACE       | Wheeled Bins                                      | Land Asset Management Strategy     | 30,000              | 17,658                                 | 58.86%                       | 30,000                                     | 0                                            | Full spend anticipated                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| 10289                              | PLACE       | Polmaise Waste Transfer Station                   | Land Asset Management Strategy     | 365,000             | 0                                      | 0.00%                        | 365,000                                    | 0                                            | No capital works have been undertaken to date by Stirling Council.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| 10258                              | PLACE       | Kilncraigs - Stone Preservation                   | Land Asset Management Strategy     | 136,200             | 6,000                                  | 4.41%                        | 136,200                                    | 0                                            | Project ongoing-full spend anticipated                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| 10096                              | PLACE       | Gartmorn Dam Country Park                         | Land Asset Management Strategy     | 26,000              | 0                                      | 0.00%                        | 26,000                                     | 0                                            | Budget being utilised to develop and complete projects identified by the Gartmorn Countryside Park Partnership (associated with nature and heritage).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 10086                              | PLACE       | Renewable Energy Projects                         | Land Asset Management Strategy     | 200,000             | 0                                      | 0.00%                        | 200,000                                    | 0                                            | Funding earmarked for renewable energy initiatives. Development of Solar farm to compliment Alloa South Heat Network to be undertaken in 26/27                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| x                                  |             |                                                   |                                    | 1,081,680           | 214,410                                | 0                            | 1,081,680                                  | 0                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Place Based Investment Fund        |             |                                                   |                                    |                     |                                        |                              |                                            |                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 10302                              | PLACE       | New Cycle Facilities                              | Place Based Investment Fund        | 0                   | 0                                      | 0.00%                        | 0                                          | 0                                            | Project is completed                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| 10308                              | PLACE       | Place based Investment                            | Place Based Investment Fund        | 60,682              | 0                                      | 0.00%                        | 60,682                                     | 0                                            | 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.                                                                                                                                                                                                                                                                                                                                                                                                          |
| x                                  |             |                                                   |                                    | 60,682              | 0                                      | 0                            | 60,682                                     | 0                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Property Asset Management Strategy |             |                                                   |                                    |                     |                                        |                              |                                            |                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 10303                              | PLACE       | Vacant & Derelict Land IP                         | Property Asset Management Strategy | 4,167               | 1,294                                  | 31.05%                       | 4,167                                      | 0                                            | Budget earmarked for initiatives associated with Forthbank Growing Containers project 10334.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| 10045                              | PLACE       | Statutory Compliance DDA Schools                  | Property Asset Management Strategy | 20,084              | 17,997                                 | 89.61%                       | 20,084                                     | 0                                            | Full spend expected.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| 10046                              | PLACE       | Compliance - Asbestos Removal (Schools)           | Property Asset Management Strategy | 20,000              | 13,080                                 | 65.40%                       | 20,000                                     | 0                                            | Works carried out in Easter holiday due to access when pupils and staff are not in the properties                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 10221                              | PLACE       | Cemetery Walls Upgrade                            | Property Asset Management Strategy | 452,544             | 0                                      | 0.00%                        | 452,544                                    | 0                                            | Works delayed in 25/26 due to heavy rain and cold weather which affect the viability of the materials being used by the contractor.Full spend anticipated in 26/27                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| 10224                              | PLACE       | Learning Estate Cleaning Equipment                | Property Asset Management Strategy | 20,000              | 19,621                                 | 98.11%                       | 20,000                                     | 0                                            | Spend committed on shower facilities for larger schools in 26/27                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 10288                              | PLACE       | Local Care Provision (Woodside)                   | Property Asset Management Strategy | 33,630              | 0                                      | 0.00%                        | 33,630                                     | 0                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 10293                              | PLACE       | Property - Resourcing                             | Property Asset Management Strategy | 76,000              | 0                                      | 0.00%                        | 76,000                                     | 0                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 10298                              | PLACE       | Capital Programme Support - Resourcing            | Property Asset Management Strategy | 366,000             | 144,266                                | 39.42%                       | 366,000                                    | 0                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 10348                              | PLACE       | Learning Estate - Development Driven              | Property Asset Management Strategy | 600,000             | 0                                      | 0.00%                        | 600,000                                    | 0                                            | Design work on 3 primary schools ongoing                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 10364                              | PLACE       | Childrens Adaptations                             | Property Asset Management Strategy | 100,000             | 0                                      | 0.00%                        | 100,000                                    | 0                                            | Full spend expected-for adaptations in private homes/scheme of assistance.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 10260                              | PLACE       | Learning Estates - Option Appraisals              | Property Asset Management Strategy | 2,277,357           | 0                                      | 0.00%                        | 1,947,000                                  | -330,357                                     | Forecast per high level Cashflow estimate provided by contractor for work at 5 schools                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| 10321                              | PLACE       | Remedial works at The Whins and Ludgate House     | Property Asset Management Strategy | 78,000              | 0                                      | 0.00%                        | 78,000                                     | 0                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 10328                              | PLACE       | Dollar Changing Facilities                        | Property Asset Management Strategy | 26,000              | 0                                      | 0.00%                        | 26,000                                     | 0                                            | No spend expected.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| 10341                              | PLACE       | Alloa Family Centre Investment Programme          | Property Asset Management Strategy | 146,312             | 0                                      | 0.00%                        | 146,312                                    | 0                                            | TBC                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 10342                              | PLACE       | Town Hall Investment Programme                    | Property Asset Management Strategy | 35,686              | 0                                      | 0.00%                        | 35,686                                     | 0                                            | TBC                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 10344                              | PLACE       | Sauchie ELC Adaptation                            | Property Asset Management Strategy | 815                 | 93                                     | 11.38%                       | 815                                        | 0                                            | 100% grant funded from SG Child Wellbeing Partnership. Full spend expected                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |

| Project ID                             | Directorate | Project ID Description                                                      | THEME                              | Amended Budget    | Total Expenditure at June 2026 | % completion to June 26 | Projected Outturn to 31 March 2027 | Projected (Under)/Overspend at Q1 | Comment Q1                                                                                                                                                                                                                                                                   |
|----------------------------------------|-------------|-----------------------------------------------------------------------------|------------------------------------|-------------------|--------------------------------|-------------------------|------------------------------------|-----------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| x                                      |             |                                                                             |                                    | £                 | £                              | £                       | £                                  | £                                 |                                                                                                                                                                                                                                                                              |
| 10345                                  | PLACE       | Sunnyside PS                                                                | Property Asset Management Strategy | 15,382            | 8,248                          | 53.62%                  | 15,382                             | 0                                 | 100% grant funded from SG Child Wellbeing Partnership. Full spend expected                                                                                                                                                                                                   |
| 10346                                  | PLACE       | Park ELC                                                                    | Property Asset Management Strategy | 4,396             | 12,019                         | 273.44%                 | 4,396                              | 0                                 | 100% grant funded from SG Child Wellbeing Partnership. Full spend expected                                                                                                                                                                                                   |
| 10352                                  | PLACE       | Menstrie ELC                                                                | Property Asset Management Strategy | 18,688            | 22,419                         | 119.96%                 | 18,688                             | 0                                 | 100% grant funded from SG Child Wellbeing Partnership. Full spend expected                                                                                                                                                                                                   |
|                                        |             |                                                                             |                                    | 4,295,062         | 239,037                        | 0                       | 3,964,705                          | -330,357                          |                                                                                                                                                                                                                                                                              |
| <b>Roads Asset Management Strategy</b> |             |                                                                             |                                    |                   |                                |                         |                                    |                                   |                                                                                                                                                                                                                                                                              |
| 10051                                  | PLACE       | Carriageways - Roads                                                        | Roads Asset Management Strategy    | 2,200,000         | 1,236,323                      | 56.20%                  | 2,200,000                          | 0                                 | Full spend anticipated -issue still exists with delays in the allocation of internal labour costs during the year                                                                                                                                                            |
| 10054                                  | PLACE       | Bridge Improvements                                                         | Roads Asset Management Strategy    | 100,910           | 16,000                         | 15.86%                  | 100,910                            | 0                                 | Full spend expected. Problems with provision of adequate staff resource and the submission of bridge inspection information by service provider, Falkirk Council, has led to issues with accurate financial profiling and accurate determination of necessary capital works. |
| 10056                                  | PLACE       | Lighting Replacement                                                        | Roads Asset Management Strategy    | 583,981           | 195,069                        | 33.40%                  | 583,981                            | 0                                 | Budget from projects 10339 LED Street Lighting Conversion £50k and 10440 Street Lighting Column Replacement £157k have been amalgamated into this project                                                                                                                    |
| 10309                                  | PLACE       | SG Road Safety Improvement Fund                                             | Roads Asset Management Strategy    | 116,415           | 102,795                        | 88.30%                  | 116,415                            | 0                                 | Full spend expected.100% grant funding from Transport Scotland.                                                                                                                                                                                                              |
| 10049                                  | PLACE       | Flood Prevention                                                            | Roads Asset Management Strategy    | 86,000            | 18,025                         | 20.96%                  | 86,000                             | 0                                 | Full spend expected.100% although actual spend driven by year on year weather conditions                                                                                                                                                                                     |
| 10050                                  | PLACE       | Cycle Routes                                                                | Roads Asset Management Strategy    | 267,900           | 65,113                         | 24.31%                  | 267,900                            | 0                                 | Full spend expected. Development of active and sustainable travel routes across Clackmannanshire.                                                                                                                                                                            |
| 10310                                  | PLACE       | National Cycle Network Accessibility Improvements (-Walk Wheel Cycle Trust) | Roads Asset Management Strategy    | 7,095             | 6,861                          |                         | 7,095                              | 0                                 | Full spend anticipated                                                                                                                                                                                                                                                       |
| 10311                                  | PLACE       | Bus Infrastructure Fund                                                     | Roads Asset Management Strategy    | 167,599           | 74,500                         | 44.45%                  | 167,599                            | 0                                 | The is funded by General Capital Grant received in August 2025 (£257k) and a Tier 2 grant from Transport Scotland (£250k). £142k has been carried forward to be utilised in 26/27                                                                                            |
| 10312                                  | PLACE       | Cycling, Walking and Safer Routes 2023/24 (now Tier 1) - Transport Scotland | Roads Asset Management Strategy    | 724,485           | 81,916                         | 11.31%                  | 724,485                            | 0                                 | 100% grant funding from Transport Scotland for Active Travel Infrastructure Funding. Grant has been carried forward to be utilised in 26/27.                                                                                                                                 |
| 10319                                  | PLACE       | Active Travel Route - Fishcross to Alva                                     | Roads Asset Management Strategy    | 0                 | 0                              | 0.00%                   | 0                                  | 0                                 |                                                                                                                                                                                                                                                                              |
| 10329                                  | PLACE       | People and Place Project -SESTRANS                                          | Roads Asset Management Strategy    | 93,273            | 46,242                         | 49.58%                  | 93,273                             | 0                                 | Grant funding from Sestrans for 26/27 of £143k with £50k relating to projects 10370                                                                                                                                                                                          |
| 10335                                  | PLACE       | Encouraging Safe Active Travel - Alva to Tillicoultry                       | Roads Asset Management Strategy    | 0                 | 0                              | 0.00%                   | 0                                  | 0                                 | Grant TBC expected Feb 2027. Funding is only provided for expenditure incurred in year. Tight timescale to deliver the project                                                                                                                                               |
| 10336                                  | PLACE       | Greenways -SUSTRANS                                                         | Roads Asset Management Strategy    | 0                 | 0                              | 0.00%                   | 0                                  | 0                                 | Budget not required                                                                                                                                                                                                                                                          |
| 10337                                  | PLACE       | Local Authority Direct Award- Transport Scotland                            | Roads Asset Management Strategy    | 31,012            | 1,253                          | 4.04%                   | 31,012                             | 0                                 | 100% Grant funding from Transport Scotland Local Authority Direct Award (LADA). Funding is only provided for expenditure incurred in year.                                                                                                                                   |
| 10339                                  | PLACE       | LED Street Lighting Conversion                                              | Roads Asset Management Strategy    | 0                 | 0                              | 0.00%                   | 0                                  | 0                                 | Budget has been amalgamated into 10056 Lighting Replacement                                                                                                                                                                                                                  |
| 10340                                  | PLACE       | Street Lighting Column Replacement                                          | Roads Asset Management Strategy    | 0                 | 0                              | 0.00%                   | 0                                  | 0                                 | Budget has been amalgamated into 10056 Lighting Replacement                                                                                                                                                                                                                  |
| 10370                                  | PLACE       | County Bus -Hunters Coaches -Sestrans                                       | Roads Asset Management Strategy    | 50,000            | 50,000                         |                         | 50,000                             | 0                                 | 100% grant funding from Sestrans                                                                                                                                                                                                                                             |
| x                                      |             |                                                                             |                                    | 4,428,670         | 1,894,097                      | 0                       | 4,428,670                          | 0                                 |                                                                                                                                                                                                                                                                              |
| <b>Total Capital Programme</b>         |             |                                                                             |                                    | <b>57,430,724</b> | <b>50,983,095</b>              | <b>1</b>                | <b>55,427,003</b>                  | <b>-2,003,720</b>                 |                                                                                                                                                                                                                                                                              |

| Earmarked Reserve                                                                                                                                                                            | Balance at<br>01 April<br>2026 | Drawdown<br>in Q1 | Balance at<br>30 June<br>2026 |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|-------------------|-------------------------------|
|                                                                                                                                                                                              | £000                           | £000              | £000                          |
| Support 26/27 Budget                                                                                                                                                                         | 2,747                          |                   | 2,747                         |
| HSCP overspend 25-26 balance                                                                                                                                                                 | 380                            |                   | 380                           |
| Pupil Equity Funding (PEF)                                                                                                                                                                   | 625                            | (625)             | 0                             |
| Specific Employability Funding                                                                                                                                                               | 478                            |                   | 478                           |
| Scottish Welfare Fund                                                                                                                                                                        | 154                            |                   | 154                           |
| Ukranian & Syrian refugee support                                                                                                                                                            | 222                            |                   | 222                           |
| Ringfenced Housing Grants                                                                                                                                                                    | 589                            |                   | 589                           |
| Developer Contributions                                                                                                                                                                      | 933                            |                   | 933                           |
| Homeless Accommodation                                                                                                                                                                       | 1,142                          |                   | 1,142                         |
| Devolved School Management                                                                                                                                                                   | 736                            | (21)              | 715                           |
| Transformation Fund                                                                                                                                                                          | 2,576                          |                   | 2,576                         |
| Corporate Training                                                                                                                                                                           | 66                             |                   | 66                            |
| Techone Support                                                                                                                                                                              | 14                             |                   | 14                            |
| Social Services - Foster Care (Spend to save)                                                                                                                                                | 77                             |                   | 77                            |
| Counsellors in Schools                                                                                                                                                                       | 21                             |                   | 21                            |
| Discretionary fund £115k approved for VAGW coordinator                                                                                                                                       | 21                             |                   | 21                            |
| DCLG levelling up capacity fund                                                                                                                                                              | 115                            |                   | 115                           |
| Whole family wellbeing fund                                                                                                                                                                  | 589                            |                   | 589                           |
| Green growth accelerator programme                                                                                                                                                           | 26                             |                   | 26                            |
| Trauma/Mental Health                                                                                                                                                                         | 71                             |                   | 71                            |
| Transportation - Maintenance of Electrical Vehicle Charging Points                                                                                                                           | 20                             |                   | 20                            |
| ESF funding - to cover audit costs and costs to bring project to a close                                                                                                                     | 1                              |                   | 1                             |
| Procurement Rebate Income for Additional Professional support/ Asset valuations                                                                                                              | 110                            |                   | 110                           |
| Child Poverty Coordinator                                                                                                                                                                    | 33                             |                   | 33                            |
| Building Operations - Local Heat and Efficiency Strategy (LHAEES) year 2 funding                                                                                                             | 75                             |                   | 75                            |
| Local Heat and Efficiency Strategy (LHAEES). Required for development of LHAEES and achievement of KPI's. Funding contributes to development of heat networks and renewable energy projects. | 75                             |                   | 75                            |
| Local Heat and Efficiency Strategy (LHAEES)                                                                                                                                                  | 21                             |                   | 21                            |
| Home Energy - Energy Performance Certificate                                                                                                                                                 | 26                             |                   | 26                            |
| EES Decarbonisation Project                                                                                                                                                                  | 50                             |                   | 50                            |
| EES 2018-19                                                                                                                                                                                  | 18                             |                   | 18                            |
| HEEPS AB 2021-22 to 2025-26                                                                                                                                                                  | 1,106                          |                   | 1,106                         |
| Nature Restoration Fund - Redetermination                                                                                                                                                    | 54                             |                   | 54                            |
| Organisational Change fund                                                                                                                                                                   | 121                            |                   | 121                           |
| Employment Fund                                                                                                                                                                              | 1,122                          |                   | 1,122                         |
| COVID - Specific Funding                                                                                                                                                                     | 83                             |                   | 83                            |
| Uniforms                                                                                                                                                                                     | 8                              |                   | 8                             |
| Legal Support                                                                                                                                                                                | 65                             |                   | 65                            |
| Ipads for Winter Maintenance Team to monitor weather                                                                                                                                         | 5                              |                   | 5                             |
| Fleet                                                                                                                                                                                        | 70                             |                   | 70                            |
| Place Business Plan                                                                                                                                                                          | 261                            |                   | 261                           |
|                                                                                                                                                                                              |                                |                   | 0                             |
| <b>TOTAL</b>                                                                                                                                                                                 | <b>14,908</b>                  | <b>(646)</b>      | <b>14,262</b>                 |