




MONTHLY REVENUE MANAGEMENT REPORT SCOTTISH BORDERS COUNCIL 2017/18 SUMMARY								AT END OF MONTH: Dec-17			
	Base Budget (£'000)	Actual to Date (£'000)	Revised Budget (£'000)	Projected Outturn (£'000)	Outturn Variance (£'000)	Proposed Virement (£'000)	Projected (over)/under spend	Summary Financial Commentary			
Culture & Sport	6,336	4,667	6,270	6,199	71	(71)	0	Earmark £71k budget for pitch replacement fund			
Asset & Infrastructure	28,474	23,116	27,529	27,508	21	(21)	(0)	Budget pressures have been identified arising from the Cleaning & Facilities Management service, Service and Property Management and Estates income. These pressures will be covered within A&I by strict expenditure controls in the final quarter.			
Economic Development & Corporate Services	730	251	788	734	54	(54)	0	Projecting a balanced position.			
Health & Social Care	55,755	30,779	49,130	49,290	(160)	160	0	A range of pressures are driving an adverse projected variance of £601k. To mitigate this, a request has been made to the IJB for the direction of available residual Social Care and Older People Change Funding amounting to £601k in total. Approval by the IJB is critical to the delivery of the reported position therefore.			
Public Health	68	(6)	68	68	0	0	0	Projecting a balanced position.			
Children & Young People	116,719	76,838	113,700	113,105	595	(595)	0	Provision has been made to carry forward £859k of forecast underspend in 2017/18 towards the 2018/19 Financial Plan. Forecast Pupil Equity Fund underspend of £691k is being carried forward to 2018/19 as agreed by Scottish Government. Pressures in transport costs are anticipated to be offset from increased school meals income.			
Customer & Communities	13,126	9,857	15,176	15,079	97	(97)	0	Earmarking of £292k within Localities fund to ensure unspent in year monies are carried forward to 2018/19, £120k to cover Local Election costs from Loans Charges in year and grossing up of Temporary Accommodation Management Fee received from Scottish Government.			
Finance, IT & Procurement	30,130	24,221	33,003	32,912	90	(90)	0	£120k from Loans charges to support locally funded element of Local Elections (including forthcoming By Election)			
Human Resources	2,476	3,509	6,418	6,261	157	(157)	0	Projecting a balanced position.			
Regulatory Services	8,126	5,848	10,026	10,008	18	(18)	(0)	Pressures in planning fee income are being addressed within the service.			
Total	261,940	179,079	262,108	261,165	943	(943)	0				
Financed by:											
Revenue Support Grant	(175,643)	(118,594)	(168,640)	(169,613)	973	(973)	0	Additional RSG for Criminal Justice (£160k), Early Years (£482k), teachers pay award wef 1 January 2018 (£125k), Customer Advice & Support Services for DHP administration (£21k) and Housing Benefits to cover loss (change) in management fee (£185k).			
Non-Domestic Rates	(31,938)	(24,505)	(32,673)	(32,673)	0	0	0				
Council Tax	(57,202)	(48,470)	(58,016)	(57,875)	(141)	141	0	Projected under recovery of £141k being funded through Housing Benefit (£92k) and Council Tax Reduction Scheme underspend (£49k).			
Council Tax Reduction Scheme	5,707	5,115	5,204	5,155	49	(49)	0	Projected underspend being used to fund under recovery in Council Tax.			
Reserves:											
Earmarked Balances from 2016/17	(1,349)	(7,457)	(6,446)	(6,446)	0	0	0				
Earmarked Balances for future years	0	0	1,419	3,243	(1,824)	1,824	0	Earmarking in to 2018/19 of unallocated Quality of Life (£40k), pitch maintenance (£71k), transformation programmes including IT (£114k), Pupil Equity Fund (£690k), Localities Fund (£292k) and 2018/19 Financial Plan (£1m). Net reduction in DSM carry forward (£383k).			
Transfers to\from Reserves	(1,515)	0	(2,956)	(2,956)	0	0	0				
Total	(261,940)	(193,911)	(262,108)	(261,165)	(943)	943	0				

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Culture & Sport	Base Budget (£'000)	Actual to Date (£'000)	Revised Budget (£'000)	Projected Outturn (£'000)	Outturn Variance (£'000)	Proposed Virement (£'000)	Projected (over)/under spend	Summary Financial Commentary
Cultural Services	3,806	2,682	3,682	3,682	0	0	0	To earmark underspend in pitch maintenance budget into 2018/19 (£71k).
Sports Services	2,530	1,985	2,588	2,517	71	(71)	0	
Total	6,336	4,667	6,270	6,199	71	(71)	0	
Key Highlights, Challenges & Risks								
Currently projecting a balanced position. Work on the synthetic pitch programme to improve the condition of our synthetic pitches is continuing.								

MONTHLY REVENUE MANAGEMENT REPORT SCOTTISH BORDERS COUNCIL 2017/18 AT END OF MONTH: Dec-17								
Asset & Infrastructure	Base Budget (£'000)	Actual to Date (£'000)	Revised Budget (£'000)	Projected Outturn (£'000)	Outturn Variance (£'000)	Proposed Virement (£'000)	Projected (over)/under spend	Summary Financial Commentary
Property Management Services	3,777	2,793	3,762	3,773	(11)	11	0	Property rationalisation savings have predominantly been met from underspends within the service however it is projected that £34k is not achievable. Transfer of £12k from Housing to partially offset this pressure. Energy Efficiency savings have also been met predominantly from underspends, however a £43k pressure remains. These pressures will be met by the service through expenditure controls and balanced position is projected.
Estates Management Services	431	256	344	343	1	(1)	(0)	Identified income pressure (£20k) to be covered from within the A&I directorate by expenditure controls. Balance position being projected.
Catering Services	951	518	713	713	0	0	0	Balanced position forecast.
Cleaning & Facilities Management	535	2,217	738	738	0	0	0	Pressures arising from living wage increase (£24k) and increased cleaning materials spend (£9k), delays in the implementation of Janitorial and School Crossing Patroller reviews (£60k). These pressures will be met by the service through expenditure controls on discretionary spend and balanced position is projected.
Design Services	136	(10)	130	207	(77)	77	0	Centralisation of revenue budgets for Engineers and Architects (£77k).
Major Projects	169	15	168	140	28	(28)	(0)	Staff Turnover adjustment not met (£10k) but will be covered from within the A&I directorate. Feasibility underspend to be earmarked towards 2018/19 Financial Plan (£15k). Transfer (£13k) to Design Services for the centralisation of Architects & Engineers recharges.
Neighbourhood Operations	12,617	7,533	12,050	12,006	44	(44)	0	Project balanced position. £40k Quality of Life EMB. Transfer (£4k) to Design Services for the centralisation of Architects & Engineers recharges.
Network & Infrastructure Asset Management	1,390	1,075	1,374	1,342	32	(32)	0	Balanced position forecast. Transfer (£32k) to Design Services for the centralisation of Architects & Engineers recharges.
SBCContracts	(549)	3,452	(449)	(449)	0	0	0	Balanced position forecast.
Fleet Management Services	(224)	175	(299)	(299)	0	0	0	Balanced position forecast.
Pay Parking	0	15	128	128	0	0	0	Balanced position forecast.
Waste Management Services	9,241	5,078	8,869	8,865	4	(4)	0	Projecting a balanced position. Transfer (£4k) to Design Services for the centralisation of Architects & Engineers recharges.
Total	28,474	23,116	27,529	27,508	21	(21)	(0)	
Key Highlights, Challenges and Risks								
<p>A&I is projected an overall balanced position. Budget pressures in the Cleaning Service (£93k), Property Management Service (£77k) and Estates income pressure (£20k) have been identified. The A&I Directorate will cover these pressures through strict expenditure controls in the final quarter of 2017/18 to deliver a balanced out-turn.</p> <p>Delivery of the SBC Contracts surplus which can be influenced by market conditions, operational performance and contract tenders won. Waste Management services are undertaking several key pieces of complex work including development of the Waste transfer station, kerbside collection modelling, and the procurement of the residual waste contract. There is a risk of a pressure within Neighbourhood Services in salt and manpower arising because of the recent demand of the service during the adverse weather conditions we have experienced. This may require funding through the Adverse Weather Reserve at the year end.</p>								

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Economic Development & Corporate Services	Base Budget (£'000)	Actual to Date (£'000)	Revised Budget (£'000)	Projected Outturn (£'000)	Outturn Variance (£'000)	Proposed Virement (£'000)	Projected (over)/under spend	Summary Financial Commentary
Corporate Policy	119	22	233	221	12	(12)	0	Underspend in staffing due to secondment (£11k) being used to offset reduced rental income anticipated within Commercial Property. Transfer (£1k) to Design Services for the centralisation of Architects & Engineers recharges.
Economic Development	1,683	1,648	1,643	1,590	53	(53)	0	Delayed recruitment (£49k) to be earmarked towards 2018/19 Financial Plan. Transfer (£4k) to Design Services for the centralisation of Architects & Engineers recharges.
Commercial Property Income	(1,244)	(1,536)	(1,244)	(1,233)	(11)	11	0	Projected shortfall in commercial property income (£11k) being met from underspend within Corporate Policy.
Emergency Planning	172	116	156	156	0	0	0	Small discretionary spend savings expected at year end.
Total	730	251	788	734	54	(54)	0	

Key Highlights, Challenges & Risks

The review of Economic Development continues, contributing towards an underspend position. Commercial property income generation is dependant on continued occupancy.

The first Scottish Borders Business Conference was held in October 2017 with 140 business attending along with a further 30 people. Nine individual workshops were held on the day as well as 3 main keynote speakers. There were requests from 12 businesses to work with Business Gateway following the event.

The Business Gateway team assisted 54 business start-ups, of which 5 have met the new classification of 'Early Stage' growth this quarter. The Advisers have delivered 15 start-up workshops and 20 Growth workshops with 509 attendees.

The Scottish Borders Business Loan Fund offers loans of between £1,000 and £20,000 over terms of up to three years. This quarter, the Loan Fund received 4 applications and approved 2 loans, valued at £40,000. These loans are forecast to create 3 jobs with an estimated forecast economic impact of £108,636 GVA.

Midlothian Borders Tourism Action Group (MBTAG) - This project has secured over £400k from Scottish Enterprise and the Borders Railway Blueprint to deliver tourism business-to-business activity over a two year period. This quarter, 2 business-to-business events have been delivered including a Tourism Showcase networking event at the Transport Interchange for businesses in Midlothian and the Scottish Borders.

Scottish Borders Heritage Festival (Lighting the Borders) - The Festival secured funding of £93k, it delivered 204 events across 89 sites in the Borders which attracted 33,000 visitors (27% from outside the area). The event gained 'Signature' event status for the Year of History, Heritage and Archology.

Property - 115 general property enquiries have been received to date in 2017/18. This has resulted in a total of 14 new property leases which will generate £65.5k in annual rental income for the Council. The 115 property enquiries to date include 26 enquiries about purchasing plots. Of these, 7 are at the start of detailed exploration of business requirements and the cost implications. Sales are in hand for 2 enquirers from this year and 4 earlier enquiries.

Resource Efficient Scotland – since adopting the current referral process between Business Gateway and Resource Efficient Scotland (RES), 30 businesses have been referred. The businesses are at a variety of stages of assessment from initial 'Service Request' to audit completion and implementation. One business has been successful in securing a capital contribution from the Carbon Trust to undertake a significant lighting upgrade project, and is now pursuing funding to develop a heat recovery initiative.

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Health & Social Care	Base Budget (£'000)	Actual to Date (£'000)	Revised Budget (£'000)	Projected Outturn (£'000)	Outturn Variance (£'000)	Proposed Virement (£'000)	Projected (over)/under spend	Summary Financial Commentary
Child Protection	179	59	179	179	0	0	0	
Adult Protection	392	280	391	376	15	0	15	
Emergency Duty Team	293	240	287	322	(35)	0	(35)	Additional Staffing pressure.
Business Support - Staff Development	257	35	257	257	0	0	0	
Quality Improvement	207	155	206	195	11	0	11	
Services in Criminal Justice System	1,124	422	1,123	1,283	(160)	160	0	
Safer Communities	431	120	449	440	9	0	9	Unbudgeted Community Safety Manager post funded from reduction in Police Scotland SLA £34k and income from recharge £27k to Burnfoot Community Futures in respect of staff secondment.
Older People	24,448	13,379	18,798	19,407	(609)	0	(609)	Previously reported higher than budgeted level of care at home due to demand pressure, in particularly intensity of care plans. This has been further compounded by a range of additional pressures across the Older People service. Reassessment has resulted in increased 24 hour permanent care costs. A considerable increase in emergency respite has further driven pressure. Additionally, there is now significant cost pressures arising from much higher hours required in Housing with Care across a number of establishment, unbudgeted waking night cover and significantly more Extra Care Housing hours being commissioned beyond the block contract.
Joint Learning Disability	15,753	10,895	16,780	16,752	28	0	28	Small managed saving attributable to freeze on discretionary spend and removal of softer commitments.
Joint Mental Health	2,142	1,403	2,134	1,981	153	0	153	Work has been undertaken with senior managers to remove / postpone all soft commitments. Additionally, the early ending of a specific contract and managed staff turnover has enabled a saving to be projected in order to contribute to the wider health and social care position.
People with Physical Disabilities	6,160	2,806	3,300	3,502	(202)	0	(202)	An increase in Direct Payments through Self-Directed Support coupled to a small increase in client numbers with highly intensive care needs (including a young person in transition from Childrens services) has resulted in the adverse outturn position being reported.
Generic Services	4,369	985	5,226	4,596	630	0	630	It has been assumed that in order to achieve financial balance this year, the IJB will direct additional funding to social care functions. A request has been made to the Executive Management Team via the Chief Officer seeking the direction of £127k residual Social Care Funding and a further £474k residual Older People's Change Fund allocation. The direction of this resource is critical to the service achieving a breakeven position.
Total	55,755	30,779	49,130	49,290	(160)	160	0	

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Public Health	Base Budget (£'000)	Actual to Date (£'000)	Revised Budget (£'000)	Projected Outturn (£'000)	Outturn Variance (£'000)	Proposed Virement (£'000)	Projected (over)/under spend
Public Health	68	(6)	68	68	0	0	0
Total	68	(6)	68	68	0	0	0

Key Highlights, Challenges and Risks

Health and Social Care services are experiencing significant financial pressure, in particular across those services delegated to the Health and Social Care Partnership. These pressures are primarily attributable to demand - across each service where financial pressure is being experienced, there is consistently additional levels of service being commissioned than the budget enables, either due to a greater number of clients or more intensive care and support being required. Where possible, Health and Social Care services have identified areas where savings can be delivered in order to mitigate these pressures as the above shows, but at this stage of the financial year, the Council has no option but to request additional funding which the IJB has available to mitigate the pressures. This has therefore been assumed in the projected bottom line above - a total of £601k has been requested.

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Children & Young People	Base Budget (£'000)	Actual to Date (£'000)	Revised Budget (£'000)	Projected Outturn (£'000)	Outturn Variance (£'000)	Proposed Virement (£'000)	Projected (over)/under spend	Summary Financial Commentary
Early Years	6,419	3,933	6,111	6,222	(110)	110	(0)	To allocate Early Years Expansion funding from Scottish Government of £482k. Earmarking of available budget (£376k) from 2017/18 into 2018/19 towards Financial Plan. Additional RSG to cover teachers pay award from January 2018 £4k.
Primary Schools	31,988	22,207	32,355	31,815	540	(540)	0	Projected Pupil Equity Fund carry forward earmarked from 2017/18 (£515k). Earmark available budget (£50k) from 2017/18 into 2018/19 towards Financial Plan. Increase previously projected earmarked DSM carry forward from 2017/18 (£16k). Additional RSG to cover teachers pay award from January 2018 £41k.
Secondary Schools	40,723	29,508	40,438	40,470	(32)	32	0	Projected Pupil Equity Fund carry forward earmarked from 2017/18 (£176k). Earmark available budget (£250k) from 2017/18 into 2018/19 towards Financial Plan. Reduction in projected DSM carry forward from 2017/18 £400k. Additional RSG to cover teachers pay award from January 2018 £58k.
Additional Support Needs	9,963	6,718	10,456	10,389	67	(67)	0	Earmark available budget (£89k) from 2017/18 into 2018/19 towards Financial Plan. Additional RSG to cover teachers pay award from January 2018 £22k.
Children & Families Social Work	14,927	10,456	14,401	14,401	0	0	0	
Educational Psychology	636	307	632	538	94	(94)	0	Earmark available budget (£94k) from 2017/18 into 2018/19 towards Financial Plan.
Central Schools	5,600	439	2,841	2,805	36	(36)	0	To transfer budget from Central Schools to Human Resources to part fund dedicated support £25k. Transfer (£11k) to Design Services for the centralisation of Architects & Engineers recharges.
School Meals	1,782	1,497	1,782	1,742	40	0	40	Increased income from uptake of school meals and provision of funded free meals in seven Early Years sites.
School Transport	3,627	961	3,627	3,667	(40)	0	(40)	School transport costs have increased with additional provision required at Lauder & Peebles, contract price increases and scholar pass price increases being absorbed.
Community Learning & Development	1,054	811	1,058	1,058	0	0	0	Balanced position forecast reflecting full delivery of Financial Plan savings.
Total	116,719	76,838	113,700	113,105	595	(595)	0	


Key Highlights Challenges & Risks

The Children & Young People Service is forecasting a balanced position with pupil, teacher and other support staff numbers for the 2017/18 academic year confirmed. The service is proposing to earmark £860k of forecast underspend towards the funding of the 2018/19 Financial Plan. £376k is forecast to be available in Early Years partly to the delay in the roll-out of 1,140 hour provision (funding for 17/18 Financial Year/ provision rolled out in academic year), £300k is forecast to be available from Primary and Secondary Schools unallocated funding. £89k is forecast to be available in ASN / £94k in Children & Families Social Work all arising from increased staff vacancies in these services.

The expansion of Early Years provision to 1,140 hours per child has been rolled out in seven locations from August 2017 (Burnfoot / Coldstream / Eyemouth / Greenlaw / Kirkhope / Langlee / Philiphaugh) being fully funded by the Scottish Government.

Focus on teacher numbers and the pupil Teacher ratio remains a priority for the service with numbers confirmed in the September 2017 teacher census being maintained.

The External Placement budget remains a potential risk within Children & Families Social Work, with any new placements potentially resulting in a budget pressure.

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Customer & Communities	Base Budget (£'000)	Actual to Date (£'000)	Revised Budget (£'000)	Projected Outturn (£'000)	Outturn Variance (£'000)	Proposed Virement (£'000)	Projected (over)/under spend	Summary Financial Commentary
Business Support	5,033	4,049	5,481	5,481	0	0	0	Efficiencies in staffing and discretionary spend being offset against Digital Transformation Financial Plan savings.
Business Planning Performance & Policy Development	494	679	1,052	1,037	15	(15)	0	Staff turnover savings used to offset pressures in Community Planning & Engagement and Democratic Services.
Community Planning & Engagement	555	414	589	594	(5)	5	0	£5k staffing pressure being met from staff underspend in Business Planning Performance & Policy Development.
Localities Fund	500	0	500	208	292	(292)	0	Earmark available budget in 2017/18 following round 1 approvals, for allocation in 2018/19 (£292k).
Customer Advice & Support Services	2,992	2,163	3,180	3,193	(13)	13	0	Financial Plan savings met from new structure implementation £8k additional saving being used to offset grants Financial Plan saving not yet met. £21k from RSG for DHP Administration.
Democratic Services	1,430	1,422	1,483	1,613	(130)	130	0	£10k pressure from delayed implementation of street naming and numbering fees being met from staff underspend in Business Planning Performance & Policy Development. Election pressure (£95k local government and £25k bi-election) to be funded from available budget in Loan Charges.
Business Change & Programme Management	829	523	507	490	17	(17)	0	Staff turnover savings being used to offset grants Financial Plan saving not yet met.
Discretionary Housing Payments	58	500	852	838	14	(14)	0	£14k to be earmarked towards 2018/19 Financial Plan.
Housing Benefits	593	(145)	886	979	(93)	93	(0)	Additional RSG £185k to cover loss of Management Fee received, £93k to cover pressure within Housing Benefit and £92k to go to projected under recovery in Council Tax.
Non Domestic Rates Relief	150	170	172	172	0	0	0	
Scottish Welfare Fund	492	82	473	473	0	0	0	
Total	13,126	9,857	15,176	15,079	97	(97)	0	
Key Highlights, Challenges & Risks								
Reviews within Business Support and Customer Advice & Support services are now complete and expected to meet revised financial plan savings targets within the departments. A review of Housing Benefit income and expenditure is underway and any necessary permanent actions will be undertaken upon its completion.								

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Finance, IT & Procurement	Base Budget (£'000)	Actual to Date (£'000)	Revised Budget (£'000)	Projected Outturn (£'000)	Outturn Variance (£'000)	Proposed Virement (£'000)	Projected (over)/under spend	Summary Financial Commentary
Chief Executive	377	229	410	410	0	0	0	
Finance	3,689	1,956	4,518	4,568	(50)	50	0	Unachievable procurement savings met from underspend in Loans Charges (£50k). Balance of procurement savings (£70k) being found from within the service (corporate pay award allocation not required).
Information Technology	6,475	8,153	10,288	10,318	(30)	30	0	Excess construction costs relating to rollout of broadband network to be funded from underspend in HR (£30k).
Capital Financed from Current Revenue	0	0	0	0	0	0	0	
Interest on Revenue Balances	(20)	(1)	(20)	(20)	0	0	0	
Loan Charges	20,185	13,807	18,292	18,122	170	(170)	0	Projected underspend to be used to fund unachievable procurement savings (£50k) and in-year election pressure (£120k).
Provision for Bad Debts	125	125	125	125	0	0	0	
Recharge to Non-General Fund	(701)	(48)	(611)	(611)	0	0	0	
Total	30,130	24,221	33,003	32,912	90	(90)	0	

Key Highlights, Challenges & Risks

A balanced position is forecast overall. Changes within the capital programme and cash flow requirements may impact on the amount the Council's anticipated borrowing levels and the resulting loans charges paid by the Council. There is continued pressure in the service to support significant change within organisation, implement a new system and undertake a significant staffing review whilst maintaining 'business as usual' services to departments.

Human Resources	Base Budget (£'000)	Actual to Date (£'000)	Revised Budget (£'000)	Projected Outturn (£'000)	Outturn Variance (£'000)	Proposed Virement (£'000)	Projected (over)/under spend	Summary Financial Commentary
Human Resources	1,974	2,180	3,350	3,294	56	(56)	0	Staff turnover savings (£28k). Transfer of budget from Children & Young People to fund dedicated service support (£25k). Underspend in enhanced pension/strain on fund budget (£43k). Earmark underspend in training budget towards 2018/19 Financial Plan (£10k). Underspends being used to fund pressure in HRSS, grants Financial Plan saving and excess construction costs relating to broadband rollout in IT (£68k). Earmark underspend (£3k) to fund transformation programmes in 2018/19, including South of Scotland Enterprise Agency.
HR Shared Services	672	676	652	665	(13)	13	0	Agency and overtime pressure.
Early Retirement/Voluntary Severance	418	64	236	236	0	0	0	
Communications & Marketing	464	392	510	510	0	0	0	
Corporate Transformation	(1,052)	196	1,671	1,557	114	(114)	0	Unachievable Financial Plan savings relating to review of commissioning arrangements - grants (£50k) being offset by £25k from within HR service and £25k from available budget within Customer & Communities. Earmark underspend to fund transformation programmes, including IT, in 2018/19 (£111k) and 2018/19 Financial Plan (£53k).
Total	2,476	3,509	6,418	6,261	157	(157)	0	

Key Highlights, Challenges & Risks

Projecting a balanced position. Continued pressure in the service to support significant change within organisation, implement new system and deliver historic financial plan savings whilst maintaining 'business as usual'.

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Regulatory Services	Base Budget (£'000)	Actual to Date (£'000)	Revised Budget (£'000)	Projected Outturn (£'000)	Outturn Variance (£'000)	Proposed Virement (£'000)	Projected (over)/under spend	Summary Financial Commentary
Planning Services	757	(180)	718	1,022	(304)	304	0	Planning & Building Standards Fee income has declined in the last quarter (£100k). Budget transfer from Passenger transport (£72k), Audit & risk (£4k), Protective services (£15k) and Housing Strategy & Services (£9k). Financial plan savings achieved from Legal Services (£31k) and Protective Services (£175k). Transfer (£2k) to Design Services for the centralisation of Architects & Engineers recharges.
Assessor & Electoral Registration Services	682	421	612	612	(0)	0	(0)	Balanced position forecast.
Passenger Transport	2,253	3,470	2,271	2,199	72	(72)	0	Savings in Transport Interchange supplies and services (£33k) and repairs & maintenance (£25k). Minibuses has an improved net position of (£14k). Overall underspend (£72k) transferred to Planning Services towards fee income pressure.
Audit & Risk	375	224	329	325	4	(4)	(0)	£4k vacancy savings transferred to Planning Services towards fee income pressure.
Legal Services	736	422	650	615	35	(35)	(0)	Vacancy savings (£31k) transfer to Planning Services towards financial plan savings. Transfer (£4k) to Design Services for the centralisation of Architects & Engineers recharges.
Protective Services	1,717	986	1,619	1,429	190	(190)	(0)	£190k Health & Safety vacancy savings, £175k transfer to Planning Services towards financial plan savings & £15k towards fee income pressure.
Housing Strategy & Services	1,606	506	3,827	3,806	21	(21)	0	Additional income from Skills Development Scotland (£21k). Transfer to Planning Services towards fee income pressure (£9k). Transfer to Assets & Infrastructure towards Property Services pressure (£12k).
Total	8,126	5,848	10,026	10,008	18	(18)	(0)	

Key Highlights, Challenges & Risks

Regulatory Services is forecasting a balanced position. Budget pressures within the Planning Services have been largely covered from underspends in Protective Services, Passenger Transport, Legal and Audit & Risk. Planning income is highly variable and declined in the 3rd quarter of this year. This income will be closely monitored for the remainder of the year.