

Public Document Pack



EXECUTIVE COMMITTEE TUESDAY, 14 FEBRUARY 2023

A MEETING of the EXECUTIVE COMMITTEE will be held in the COUNCIL CHAMBER, COUNCIL HEADQUARTERS, NEWTOWN ST BOSWELLS, TD6 0SA AND VIA MICROSOFT TEAMS on TUESDAY, 14 FEBRUARY 2023 at 10.00 am

All Attendees, including members of the public, should note that the public business in this meeting will be livestreamed and video recorded and that recording will be available thereafter for public view for 180 days.

J. J. WILKINSON,
Clerk to the Council,

7 February 2023

BUSINESS		
1.	Apologies for Absence	
2.	Order of Business	
3.	Declarations of Interest	
4.	Minute (Pages 3 - 8) Consider Minute of Meeting held on 6 December 2022 for approval and signing by the Chairman. (Copy attached.)	2 mins
5.	Empty Homes Grant Scheme Progress Update (Pages 9 - 16) Consider report by Director – Infrastructure and Environment. (Copy attached.)	10 mins
6.	Monitoring of the General Fund Revenue Budget 2022/23 (Pages 17 - 74) Consider report by Acting Chief Financial Officer. (Copy attached.)	10 mins
7.	Monitoring of the Capital Financial Plan 2022/23 (Pages 75 - 100) Consider report by the Acting Chief Financial Officer. (Copy attached.)	10 mins
8.	Balances at 31 March 2023 (Pages 101 - 110)	10 mins

	Consider report by Acting Chief Financial Officer. (Copy attached.)	
9.	Any Other Items Previously Circulated	
10.	Any Other Items which the Chairman Decides are Urgent	
11.	<p>Items Likely to be taken in Private</p> <p>Before proceeding with the private business, the following motion should be approved:-</p> <p>“That under Section 50A(4) of the Local Government (Scotland) Act 1973 the public be excluded from the meeting for the following items of business on the grounds that they involve the likely disclosure of exempt information as defined in the relevant paragraphs of Part 1 of Schedule 7A to the aforementioned Act.”</p>	
12.	<p>Private Minute (Pages 111 - 112)</p> <p>Consider private Section of the Minute of Meeting held on 6 December 2022. (Copy attached.)</p>	2 mins

NOTES

- 1. Timings given above are only indicative and not intended to inhibit Members' discussions.**
- 2. Members are reminded that, if they have a pecuniary or non-pecuniary interest in any item of business coming before the meeting, that interest should be declared prior to commencement of discussion on that item. Such declaration will be recorded in the Minute of the meeting.**

Membership of Committee:- Councillors E. Jardine (Chair), C. Cochrane, L. Douglas, M. Douglas, J. Greenwell, C. Hamilton, S. Hamilton, J. Linehan, S. Mountford, D. Parker, J. Pirone, E. Robson, M. Rowley, F. Sinclair, R. Tatler, E. Thornton-Nicol and T. Weatherston

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**SCOTTISH BORDERS COUNCIL
EXECUTIVE COMMITTEE**

MINUTES of Meeting of the EXECUTIVE COMMITTEE held in Council Chamber, Council Headquarters, Newtown St. Boswells and via Microsoft Teams on Tuesday, 6th December, 2022 at 10.00 am

Present:- Councillors E. Jardine (Chairman), L. Douglas, M. Douglas, J. Greenwell, C. Hamilton, S. Hamilton, J. Linehan (from paragraph 2) , S. Mountford, D. Parker, J. Pirone, E. Robson, M. Rowley, F. Sinclair, R. Tatler, E. Thornton-Nicol and T. Weatherston

Also Present:- Councillor W. McAteer

Absent:- Councillor C. Cochrane

In Attendance:- Acting Chief Executive, Director Infrastructure and Environment, Director People, Performance and Change, Director of Resilient Communities, Democratic Services Team Leader, Democratic Services Officer (D. Hall)

ECONOMIC DEVELOPMENT BUSINESS

Apologies: Mr G Clark (Federation of Small Businesses) and Ms S Petrie (Borders Chamber of Commerce)

1. ECONOMIC DEVELOPMENT - DEVELOPING THE WORKFORCE

- 1.1 There had been circulated copies of a report by the Director of Resilient Communities which provided an update on Scottish Borders Council's (SBC) commitment to deliver Employability Support in the Scottish Borders. The report provided a brief breakdown of the diverse employability interventions SBC and the Council's partners were utilising to tackle unemployment in the region and in particular supporting priority groups. It also outlined the coordinating role of the Local Employability Partnership (LEP). The unemployment rate in the Scottish Borders had risen since February 2020 from 1,860 to 2,015 as of August 2022, measured by the Universal Credit claimant count. It was anticipated that Covid-19 had impacted significantly on the number of people seeking employment, as well as claimants moving onto Universal Credit and those affected by the crisis in the Ukraine. This had created a high demand on support services especially for young people and those with additional barriers. The report highlighted the Council's, and its partner's, significant commitment to support those most in need to reach their employment goals. It highlighted the work of SBC's Employment Support Service and other departments and the various projects and interventions funded through external funding from Scottish and UK Government.
- 1.2 The Chief Officer – Economic Development, Ms Samantha Smith presented the report and highlighted that the focus of the LEP had been to simplify the support landscape and deliver employability services which were fit for purpose. The key focuses of the LEP included ensuring that skills support matched demand, that support was available for people of all ages, and that processes were people centred. Members thanked officers for the report and welcomed the work that was ongoing. Ms Smith explained that the job of the LEP was to ensure that support was available for people who wished to get back into work, and that agencies and groups were linked up in an effective way with employers and employees. In response to a question regarding the percentage of working age people that were no longer in work following the Covid pandemic, Ms Smith explained that the number of working age people in work was approximately 75%, and that the LEP was focused on helping people get the right skills, for the right job, and that it was possible to examine on a local level what the labour market needed. Regarding the Key Performance Indicators (KPI), Ms Smith explained that success was defined by

people in paid employment in a permanent job. There were a considerable number of other KPIs, which were on track, and Ms Smith undertook to report back to the Committee at a future meeting. Regarding instances where people transected multiple criteria, Ms Smith explained that regardless of where a person came into contact with the LEP, they would be assessed and directed to the correct support for them. In response to a question regarding support for those with additional needs as they transitioned from children to adult services, Ms Smith explained that the supported employment team had a special focus on those with additional support needs and undertook to provide more detail at a later date. The Director of Resilient Communities advised that a future meeting of the Anti-Poverty Reference Group would have a focus on employability, which would allow the pathways from children to adult services to be discussed in detail. The Chairman explained that the Council viewed issues related to employment as extremely important, and highlighted the appointment of an Employability Champion as a reflection of its commitment.

DECISION

AGREED to:-

- (a) note the Council's ongoing commitment to employability support services in the Scottish Borders;**
- (b) endorse the establishment of the Local Employability Partnership and its objective to align and integrate support; and**
- (c) note the challenges and impact on employability deliver relating to short term in-year funding.**

2. PLACE BASED INVESTMENT PROGRAMME

- 2.1 There had been circulated copies of a report by the Director of Resilient Communities which provided an update on the delivery of the Scottish Government Place Based Investment Programme which had allocated £33m of capital funding to Scottish Local Authorities, payable in the financial year 2022/23 to support town centre regeneration projects and community wealth building. Scottish Government and Council Leaders had agreed that Local Authorities would receive a share of funding to help support place based investment over a five year period. The current financial year was the second year of the programme. The Scottish Borders had been allocated £791k based on a combination of total population and existing deprivation levels. The allocation needed to be financially committed by the end of the current financial year. Council officers had identified a number of potential projects throughout the Scottish Borders that funding could be allocated to within the current financial year. Details of the proposals were provided in the report. The Director of Resilient Communities explained that the funding proposed in the report aimed to accelerate community led regeneration and advance community wealth building. The importance of projects being delivered within the financial year was highlighted, and the Director explained that any part of the allocation which had not been used by the end of the year would be returned to the Scottish Government. The Director provided some additional details of the proposed projects. The £370k which had been allocated to the sports changing facilitates and social hub in Chirnside was part of a total project cost in the region of £630k. The £25k which had been allocated to assist the purchase of a sports pitch in Gordon was part of an overall £50k project cost. The Stow Community Trust, which was developing a pump track had been allocated £60k, with significant levels of match funding in place. Greenlaw Bowling Club had been allocated £80k to help expand and modernise their club pavilion, with additional funding provided by the club, to help deliver the overall project at a cost of approximately £140k. The Lead Officer – Economic Development, Mr Graeme Johnstone, had worked with all of the proposed projects, and the aim had been to provide a reasonable mix of projects across the region.

- 2.2 Members thanked officers for their excellent work, welcomed the report, and highlighted that all of the projects would deliver real positives for local people and the wider region. In response to a question regarding whether a contingency project was in place should one of the list be unable to proceed, the Director explained that due to the timeframes involved it was unlikely that a back-up project would be completed in time. Ms Smith stressed that capital projects were being closely monitored due to inflationary pressures, and that if a project was to be unable to proceed then it was an option to provide additional support to another ongoing project from the list. In response to a question regarding how projects were selected for funding support, the Director explained that the current list of projects for approval had come to the Council's attention via partnership working, and undertook to promote funding opportunities on a wider, more effective basis to communities. The Acting Chief Executive explained that the funding landscape was cluttered, and acknowledged that communities should have access to a clearer picture of what was available. Work to improve the Council website to more effectively direct and signpost groups to funding opportunities would be undertaken. The Director encouraged any community or Elected Member to engage with the Community Engagement Officers in their respective localities who would be able to help communities with potential project funding. The Chairman highlighted that communities and volunteers were delivering projects which would improve where they lived.

DECISION

AGREED to:-

- (a) **note the progress made to deliver the Scottish Government's Place Based Investment Programme which was intended to provide funding for Scottish Local Authorities over the next three years; and**
 - (b) **to commit £791k from the current financial year allocation to ten projects throughout the Scottish Borders as detailed in the report.**
3. **SCOTLAND'S TOWNS PARTNERSHIP - SCOTLAND LOVES LOCAL GIFT CARD**
- 3.1 The Chairman welcomed Ms Nicola Hutchinson of Scotland's Towns Partnership to provide a presentation on the Scotland Loves Local (SLL) Gift Card scheme. Ms Hutchinson explained that the Scotland Loves Local Gift Card scheme was supported and spearheaded by the Scottish Government. The scheme aimed to promote local spending, boost local businesses, and make communities stronger. Each of the 32 Local Authorities in Scotland had a programme. The card covered all sectors, excluding gambling, and was free to access for every business, with almost 4,700 merchants signed up. The card was sold online at www.scotlandgiftslocal.com. Two-thirds of Local Authorities were actively promoting the SLL programme, and there had been 6,002 business registrations. Approximately 3,500 unique merchants had been registered, with £580,843 spent to date. That figure did not include disbursement programmes. Ms Hutchinson highlighted that on average recipients of cards spent 65% more than the value of the gift when they used their gift card. The SLL card could be used to disburse funds to low income households; as corporate rewards; to drive consumer spend; and also to provide sector specific support.
- 3.2 Ms Hutchinson highlighted an example of Disbursement carried out by Glasgow City Council, who had used their Local Authority Covid Economic Recovery funding to provide £105 to 83,000 Glasgow residents. The cards had been provided to people who were in receipt of council tax reductions. The programme had been a success, with £7.7m spent in Glasgow businesses between the end of August and November, 85% of which was spent in food stores. Other Local Authorities in Scotland had subsequently approached Scotland's Towns Partnership with a view to providing support to low income families in a similar way. The card could also be used as an employee reward in place of other non-cash rewards, which would help support local businesses. The effect of maximising footfall and spend was also highlighted, and local business partnerships could also reward consumers with other incentives, such as buy one get one free and discounted SLL gift

cards. The SLL gift card could also be used to drive spend in specific sectors such as tourism and hospitality by making the cards available to those sectors at a discounted rate.

- 3.3 The Scottish Borders gift card had been launched on 9 November 2022, with 91 merchants registered to accept the gift card across the Scottish Borders Council area. The majority of merchants were retail based, which was in line with expectations and consumer perception. It was hoped that the number of registered businesses would continue to increase, and work would continue with key stakeholders to promote the programme's benefits. Ms Hutchinson expressed her hope that Members would continue to promote the scheme and encouraged attendees to spread the word. Members thanked Ms Hutchinson for her presentation and expressed their hopes that the scheme would be a success. In response to a question regarding the ability to put additional money onto cards, Ms Hutchinson explained that it was not currently possible to top the cards up, but that a digital version of the card was being worked on. Regarding the potential development of a points based rewards programme for retailers, Ms Hutchinson explained that she was not aware of any other Local Authorities adopting such a scheme. Each Local Authority could develop their own plans, and the Scottish Borders could potentially create a rewards scheme. It was confirmed that window stickers for signed up merchants were available and had been sent to Scottish Borders Council. Ms Hutchinson undertook to share her presentation.

DECISION

NOTED the presentation.

OTHER BUSINESS

4. MINUTE

There had been circulated copies of the Minute of the meeting held on 15 November 2022.

DECISION

APPROVED for signature by the Chairman.

5. SCOTTISH BORDERS COUNCIL'S QUARTER 2 2022/23 PERFORMANCE INFORMATION

There had been circulated copies of a report by the Director People, Performance and Change which presented a summary of Scottish Borders Council's Quarter 2 2022/23 performance information. The information contained within the report would also be made available on the SBC website at www.scotborders.gov.uk/performance. The Director, People, Performance and Change, explained that the appendices to the report showed the performance the Council against the Council Plan themes. In response to feedback the report would be altered for the next Quarter to combine Council Plan milestones and benchmarking into a single appendix. Appendix 1 to the report showed performance compared to milestones. Work on the Rural Exchange Network of 4G had not progressed, and had now been tied to the Borderlands Digital Programme. Participation in Get into Summer 2022 programme had been strong, with 902 children taking part, supported by 425 parents. A 250 mile coast to coast cycle route had received the approval and had moved to the delivery stage. Adult Support & Protection had been inspected in August and September, with a positive outcome published by the Care Inspectorate on 18 October 2022. The Community Action Team had carried out 68 static road checks, 13 person drug searches, and 13 premises drug searches. 77% of the drug searches had been positive. The overall recycling rate was very positive, with 55.78% of household waste recycled. Less than 1% of household waste in the region was sent to landfill. Attendance at primary and secondary schools had improved. There had been one asset transfer received in the Quarter. The 80% target of looked after children of all ages in family based placements had not been achieved. In response to a question regarding the drop in the number of foot patrols carried out by the CAT, Councillor Pirone explained that

members of the CAT had been engaged in work related to the search for a missing person. In instances where the CAT was unable to carry out the appropriate amount of work then a refund to SBC of the money paid to support the work of the team was made. Regarding energy consumption classified as green, the Director undertook to provide more explanatory comments. Members highlighted that more work needed to be done to ensure that colour schemes did not lead to confusion. The Acting Chief Executive explained that with regard to the working age population claimant rate, the 18-24 claimant rate had been static, whilst the overall 16-64 rate had reduced. The Director explained that the number of high risk domestic abuse cases discussed at Multi Risk Assessment Conference was higher than previous years had been marked as green because that increase represented an improvement in the number of cases which were reported to authorities and were being addressed.

DECISION

AGREED to:-

- (a) note the Quarter 2 2022/23 Council Plan Performance Report in Appendix 1 to the report;
- (b) note the Quarter 2 2022/23 Community Action Team Performance Report in Appendix 2 to the report; and
- (c) note the Quarter 2 2022/23 Performance Indicators Report in Appendix 3 to the report.

6. PRIVATE BUSINESS.

DECISION

AGREED under Section 50A(4) of the Local Government (Scotland) Act 1973 to exclude the public from the meeting during consideration of the business detailed in Appendix 1 to this Minute on the grounds that it involved the likely disclosure of exempt information as defined in Paragraph 9 of Part I of Schedule 7A to the Act.

SUMMARY OF PRIVATE BUSINESS

7. SALE OF FORMER BURGH YARD, GALASHIELS

Members approved a report by the Director of Infrastructure and Environment on the sale of the former burgh yard, Galashiels.

The meeting concluded at 11.45 am

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EMPTY HOMES GRANT SCHEME PROGRESS UPDATE

Report by Director – Infrastructure and Environment

EXECUTIVE COMMITTEE

14 February 2023

1 PURPOSE AND SUMMARY

- 1.1 The report provides an update on the delivery of the Empty Homes Grant Scheme since its implementation in December 2021.**
- 1.2 The Housing (Scotland) Act 2001 places a statutory requirement on Local Authorities to develop a Local Housing Strategy (LHS). This strategy sets the strategic direction for housing investment and service delivery and identifies the need to bring empty properties back into effective use.
- 1.3 The most common hurdle for empty home owners is the financial cost of bringing the property back into use. In [December 2021 the Council approved](#) the creation of a specific fund to assist owners to bring homes back in to use either for occupation or to be let as affordable homes.
- 1.4 The introduction of the empty homes grant contributes to the strategic objectives highlighted in the LHS, the Strategic Housing Investment Plan and the Rapid Re-Housing Transition Plan. In addition, tackling empty properties supports the approach to town centres and Place based regeneration.
- 1.5 This report provides an update on progress made to date and information on applications for financial support made by empty homes owners.

2 RECOMMENDATIONS

- 2.1 It is recommended that the Executive Committee:**
 - (a) **Note the progress made in the delivery of the Empty Homes Grant Scheme.**
 - (b) **Note that should the grant assistance prove successful, Officers will bring back proposals recommending an ongoing financial annual allocation from the revenues raised from second homes council tax to continue to support this initiative.**

3 BACKGROUND

- 3.1 The report to Committee in December 2021 highlighted that empty homes represent a wasted resource in the Borders, which can also cause significant problems for neighbours and surrounding communities. It is recognised that working proactively with owners to bring homes back into use can be time consuming and complex and that one of the most significant barriers to bringing homes back into use are the associated costs. Inflationary pressures and material shortages, as well as the general Cost of Living Crisis, have caused further barriers to owners investing in their properties.
- 3.2 In March 2021 the Scottish Government published a 20 year Strategy for Housing; Housing to 2040. A number of key actions specific to and prioritising, empty homes have been identified in this strategy.
- 3.3 The Housing (Scotland) Act 2001 places a statutory requirement on local authorities to develop a [Local Housing Strategy \(LHS\)](#). The LHS sets out the strategic direction for housing investment and service delivery in the Scottish Borders for 2017-22 and was approved by Scottish Borders Council and submitted to the Scottish Government in September 2017. Tackling issues around empty properties and bringing them back into effective use remains a priority for action in this strategy.
- 3.4 The report to Committee in December 2021 recommended that the executive committee agree to allocate an initial £500k from the second homes council tax affordable housing investment budget to provide grant assistance to owners of empty homes to help bring them back into use, principally as affordable housing.
- 3.5 The discretionary fund, which is aimed at homes that are currently empty and in need of refurbishment, was approved by the Executive Committee in December 2021.

4 EMPTY HOMES GRANT SCHEME PROGRESS UPDATE.

- 4.1 Following committee approval in December 2021, Officers initially focussed on finalising the eligibility requirements, grant criteria and developing the appropriate documents and processes for the Scottish Borders Council Empty Homes Grant Scheme.
- 4.2 The SBC Empty Homes Grant Scheme was officially launched 15th September 2022 as part of [Scottish Housing Day](#). Owners who are recorded on the long term empty premium rate of Council Tax were contacted in a phased mail out which included a newsletter detailing the key grant criteria, detailed in Appendix 1.
- 4.3 The grant is available to owners of empty homes which have been registered empty and not been used as residential accommodation for at least one year and require a package of works to bring the property back into use. The grant is open to owners who wish to live in the property or rent the property within the Private Rented Sector. Those looking to rent the properties upon completion agree to rent the property at [Local Housing](#)

Allowance rates for a period of 5 years, contributing to the local supply of affordable housing.

4.4 There is a maximum award of £25k per empty home which is capped at 50% cost of works for owner occupiers and 75% total cost of works for rental. All planning permissions, consent and building warrants, if required, must be approved prior to application. A minimum of two comparable estimates are required for consideration.

4.5 From January 2022, as part of Officer activity a number of potential empty homes projects were identified and owners made aware of the grant scheme. As part of a soft launch the first applications were received in July 2022. Table 1 details the applications received and their current status.

4.6 Table 1: Summary of applications received and their current status.

Grant / Case ref	Location	End use	Length empty	Grant awarded/ requested	Status as at January 2022
001 (63)	Galashiels Town	Rental at LHA rates	15+years	£25,000	Complete application - Under review
002 (63)	Galashiels Town	Rental at LHA rates	15+years	£25,000	Complete application - Under review
003 (63)	Galashiels Town	Rental at LHA rates	15+years	£25,000	Complete application - Under review
004 (63)	Galashiels Town	Rental at LHA rates	15+years	£25,000	Complete application - Under review
005 (63)	Galashiels Town	Rental at LHA rates	15+years	£25,000	Complete application - Under review
006 (13)	Eyemouth Town	Rental at LHA rates	20+years	£25,000	Incomplete application - Under review
007 (13)	Eyemouth Town	Rental at LHA rates	20+years	£25,000	Incomplete application - Under review
008 (13)	Eyemouth Town	Rental at LHA rates	20+years	£25,000	Under review
009 (75)	Hawick Rural	Owner occupier	20+years	£25,000	Approved
010 (188)	Eyemouth Town	Rental at LHA rates	2 years	£25,000	Approved
011 (189)	Eyemouth Town	Rental at LHA rates	2 years	£25,000	Approved
012 (190)	Eyemouth Town	Rental at LHA rates	2 years	£25,000	Approved
013 (195)	Jedburgh Town	Owner occupier	2 years	£11,000	Approved / Under Review
014 (197)	Hawick Town	Rental at LHA rates	1.5 years	£20,000	Approved / Under Review
015 (200)	Selkirk Village	Owner occupier	1 year	£25,000	Incomplete application - Under review
016 (49)	Duns Town	Owner occupier	3 years	£25,000	Incomplete application - Under review
				£381,000.00	

4.7 During the period 2022/23 16 applications have been received. 4 of these have been approved. Applications are for a range of property types across the borders. All will have a positive impact on their local communities.

- 4.8 The Empty Homes Officer continues to proactively seek out and explore potential project opportunities which would benefit from the grant assistance and address any detrimental impacts identified.

5 IMPLICATIONS

5.1 Financial

- (a) The affordable housing investment budget income can be used by local authorities to support revenue and capital expenditure related to a range of affordable housing activity including “bringing empty homes back into use”. This income must be utilised in support of the delivery of local housing priorities and the funding allocation meets the suitability criteria for the Council Tax income generated from second homes.
- (b) The grant assistance should result in more empty homes being brought back into use. Where these empty homes are currently charged 200% Council Tax there could be a reduction in Council Tax income. It is difficult to quantify at this stage what that reduction may be, however there is the intention to carry out a full financial impact assessment of the approach to empty homes prior to any future recommendations being presented to committee. The intention of the current 200% levy is to incentivise owners to bring homes back into use.
- (c) It should be noted at this time within the applications currently under review for approval there are 3 homes which are not currently on the council tax register, upon completion these new home will be added to the valuation roll and council tax will become applicable.
- (d) Homes lying empty cost the community and the Council in financial terms (as well as social) for example in lost rent, lost local spending, cost of boarding up properties, dealing with and responding to anti-social behaviour crime and emergency call-outs. By proactively tackling empty homes in addition to saving on these costs, the estimated community spend generated through the re-occupation of an empty hoes is estimated at £13,410 per property per year¹.

5.2 Risk and Mitigations

- (a) Delivery of the LHS aims and objectives in relation to empty homes is largely dependent upon a number of variables, not least of which relate to resource and other political and organisational decision making processes beyond the control of the Local Authority.
- (b) Toward the end of pilot period there will be a review of the empty homes service and the grant assistance offer to assess the potential for an annual budget allocation or whether alternative action is deemed necessary.

¹<https://www.ons.gov.uk/peoplepopulationandcommunity/personalandhouseholdfinances/incomeandwealth/compendium/familyspending/2015>

5.3 Integrated Impact Assessment

- (a) A full Equality Impact Assessment was carried out on the current LHS (2017-2022). Equalities forms an integral part of the LHS process and is part of the LHS guidance.
- (b) A full Integrated Impact Assessment will be embedded in the development process of the new Local Housing Strategy.

5.4 Sustainable Development Goals

It is considered that the recommendations in this report will contribute positively to goals 7, 8 and 11. Bringing empty homes back in to use reduces the negative impact that neglected empty homes can have on communities and contributes to the local economy as noted at 4.1.

5.5 Climate Change

It is considered that there are no direct effects on the Councils carbon emissions arising from the report recommendations. There are likely to be positive effects by promoting sustainability through better use of existing stock. Bringing empty homes back in to use is a sustainable way of increasing the local supply of housing and has the environmental benefit of reduced CO2 production compared with new build. Officers will also promote and support energy efficiency upgrades and installation of renewable technologies where renovations are undertaken including making appropriate referrals to the Energy Efficiency Area Based Scheme and the Council's Scheme of Assistance.

5.6 Rural Proofing

The LHS 2017-22 has been rural proofed and it is anticipated there will be no adverse impact on the rural area from implementation. In relation to empty homes there is likely to be a wide range of positive outcomes for rural communities, including improvements in communities through bringing homes back into use and possible increased availability of affordable housing in a variety of tenures.

5.7 Data Protection Impact Statement

There are no personal data implications arising from the proposals contained in this report.

5.8 Changes to Scheme of Administration or Scheme of Delegation

There are no changes to be made to the Scheme of Administration or the Scheme of Delegation as a result of this report.

6 CONSULTATION

- 6.1 The Director (Finance & Corporate Governance), the Monitoring Officer/Chief Legal Officer, the Chief Officer Audit and Risk, the Director (People Performance & Change), the Clerk to the Council and Corporate Communications have been consulted and any comments received have been incorporated into the final report.

Approved by

Name John Curry

Title Director Infrastructure and Environment

Author(s)

Name	Designation and Contact Number
Donna Bogdanovic	Lead Officer Housing Strategy & Development 01896 661392
Rachel Whale	Empty Homes Officer 01896 661392

Background Papers: [Local housing strategy | Scottish Borders Council \(scotborders.gov.uk\)](https://www.scotborders.gov.uk)

Previous Minute Reference: [Item No. 07 - Proposal to Introduce Empty Homes Grants Executive Committee Report 7 December 2021.pdf \(moderngov.co.uk\)](https://www.moderngov.co.uk)

Note – You can get this document on tape, in Braille, large print and various computer formats by contacting the address below. Rachel Whale can also give information on other language translations as well as providing additional copies.

Contact us at housingenquiries@scotborders.gov.uk or tel: 01896 661392



Scottish Borders Council

EMPTY HOMES GRANT SCHEME

We understand that there are many reasons why an empty home remains empty. One of those regularly cited by empty home owners is the financial burden of bringing an empty home back into use.

To that end we are pleased to announce the launch of the empty homes grant scheme.

Eligibility Criteria

- The empty home must be located in the Scottish Borders.
- The home must be registered as empty for at least 12 months prior to application.
- Applicants must be either looking to live in the property or to rent it out at Local Housing Allowance (LHA) rates for a minimum period of 5 years.
- Vacant commercial properties may be considered.

How to get in touch

If you wish to explore the opportunity of grant funding for your empty homes project please get in touch with your empty homes officer.

E: rachel.whale@scotborders.gov.uk

T: 01896 661 392

Rachel Whale – Empty Homes Officer
[Empty homes | Scottish Borders Council](#)
[\[scotborders.gov.uk\]](mailto:rachel.whale@scotborders.gov.uk)

Grant Overview

- The maximum grant award available is £25,000 per empty home.
- Applicants with multiple empty homes can apply for up to 5 empty homes.
- To bring an empty property back into use where the intention is to rent the property, the grant is capped at 75% of eligible works.
- Where owners intend to occupy the property themselves the grant is capped at 50% of eligible works.
- Grant will be awarded as a package of renovation works.
- Minimum of two estimates will be required.
- Works must be carried out within 12 months from the date of approval.
- Retrospective works cannot be included in application.
- Full planning permission, listed building consent and building warrant will need to be in place, if required.
- Upon completion; grant conditions will be recorded on property title deeds.

Please contact your empty homes officer for any further support and guidance.

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MONITORING OF THE GENERAL FUND REVENUE BUDGET 2022/23

Report by Acting Chief Financial Officer

EXECUTIVE COMMITTEE

14 February 2023

1 PURPOSE AND SUMMARY

1.1 This report provides the Executive Committee with budgetary control statements for the Council's General Fund based on actual expenditure and income to 31 December 2022 along with explanations of the major variances identified between projected outturn expenditure/income and the current approved budget.

1.2 The Council continues to be impacted by the current operating environment. These impacts include continuing impacts from the COVID-19 recovery period and unprecedented inflation levels in the wider economy causing both internal Council pressures and also pressures on critical service delivery partners. Due to the very challenging operating environment it remains essential that the Council continues to operate as efficiently as possible to ensure that any financial implications not yet clear can be managed as the financial year progresses.

1.3 Forecasts have been completed at the third quarter of 2022/23, as at the 31st December, projecting the Council to be in a balanced position at the financial year end. This forecast position includes the deployment of £1.528m of the Recovery Fund in order to balance the 2022/23 budget resulting in a balance of £1.844m remaining to address future pressures. The Recovery Fund will be drawn down as required to meet identified financial pressures.

1.4 Confirmed funding is in place for 2022/23 and is categorised as follows:

Confirmed Recovery funding – 2022/23	£m
Funding provided by Scottish Government	0.156
Funding carried forward from 2021/22 through COVID-19 reserve	9.465
Funding included in the 2022/23 Financial Plan for COVID-19 response	0.069
Assumed Local Mobilisation Plan (LMP) funding	1.987
Total Recovery funding	11.677

1.5 Recovery funding is split between funding which has been ring-fenced to be used for a specific purpose (£3.595m) for example education recovery, LMP and admin funding, and that which can be used more generally by the Council to address COVID-19 pressures (£8.082m). This includes all residual COVID-19 funding carried forward from 2021/22 and full details of funding available are shown in Appendix 2.

- 1.6 Financial plan savings of £12.027m require to be delivered in 2022/23. An analysis of deliverability is shown in Appendix 3. Following the December month end £8.276m (69%) savings have been delivered permanently, £0.504m (4%) are profiled to be delivered by 31 March 2023 and £3.247m (27%) have been delivered on a temporary basis through alternative savings.

2 RECOMMENDATIONS

2.1 It is recommended that the Executive Committee:-

- (a) notes the projected corporate monitoring position reported at 31 December 2022, the remaining pressures identified, the underlying cost drivers of this position and the identified areas of financial risk as reflected in Appendix 1;**
- (b) notes the pressures of £1.528m detailed in Appendix 1 being funded from the Recovery Fund in 2022/23 in order to balance the budget;**
- (c) notes the Recovery Fund resources detailed in Appendix 2;**
- (d) notes the progress made in achieving Financial Plan savings in Appendix 3; and**
- (e) approves the virements attached as appendices 4 & 5.**

3 PROJECTED OUTTURN

- 3.1 The revenue monitoring position set out in this report and summarised in Appendix 1 is based on actual income and expenditure to the 31 December 2022.
- 3.2 The Council continues to be impacted by the current operating environment. These impacts include continuing impacts from the COVID-19 recovery period and unprecedented inflation levels in the wider economy causing both internal Council pressures and also pressures on critical service delivery partners.
- 3.3 In 2020/21 and 2021/22 financial years, Scottish Government adopted a twin track approach to funding of COVID-19 pressures through a Local Mobilisation Plan (LMP) for Integration Joint Board (IJB) functions and separate Council funding. The Council is currently completing the third LMP return for 2022/23 with the assumption that £1.987m of COVID-19 pressures will be funded by Scottish Government as reflected in the appendices to this report. The Health & Social Care Partnership has recently received written communication from Scottish Government, confirming that any unspent IJB reserves currently held require to be returned to Scottish Government. Confirmed COVID-19 spend to month 8 is being funded at this stage with a reconciliation exercise between the Month 8 position and final outturn planned for April 2023. On this basis the Council continues to assume that the full IJB COVID-19 cost of £1.987m in 2022/23 will be funded through these means. Should full funding not be provided through the LMP, proposed IJB earmarked balances from 2022/23 will be reduced in line with any remaining pressure.
- 3.4 Current unprecedented inflation levels in the UK are impacting the Council directly and through impacts on delivery partners. At the third quarter additional direct costs of £0.034m are forecast based on current inflation levels in addition to a total £2.661m of pressures addressed at the end of the second quarter. These pressures are being met from the Recovery Fund. Full year impacts of inflation are being addressed through the 2023/24 financial planning process.
- 3.5 An agreement for pay award for SJC staffing groups has been reached nationally for 2022/23 with new pay levels and backpay payments made in November 2022. The financial impact of the 2022/23 pay award has now been calculated at £5.904m. The Council is required to fund a 1.5% shortfall in the 2022/23 pay agreement reached. This shortfall has been calculated at £0.339m in the current year which is lower than the permanent impact of around £2m due to staff turnover and vacant posts. This 2022/23 shortfall will be funded from Recovery Fund with the permanent impact addressed as part of the 2023/24 financial planning process. Negotiations with the SNCT teaching unions continue which may pose a further significant financial risk to the Council should the agreed pay award exceed 5%.
- 3.6 Analysis of the revenue budget after 9 months of the financial year forecasts a balanced year end position will be delivered assuming that the Recovery Fund will be sufficient to cover pressures as they materialise. This position reflects updates in both known COVID-19 implications and service specific issues to provide an estimated year end position. The remaining one-off Recovery Fund has been reduced by a further £1.528m at the third quarter position resulting in a balance of £1.844m remaining to address future pressures.

- 3.7 The current monitoring position indicates forecast annual expenditure and impacts on income associated with COVID-19, inflation and service pressures of £9.833m as shown below.

Budget Pressure	£m	Comment
Additional COVID-19 costs	1.035	Additional costs are detailed per service in Appendix 1 and include additional costs such as staff absences and Council Tax Reduction Scheme.
Education recovery	0.400	Specific Scottish Government funding to support education recovery
Local Mobilisation Plan (LMP)	1.987	Budget claimed through Scottish Government to fund ongoing COVID-19 pressures in IJB services
Service pressures	3.716	Net service pressures forecast at the second quarter of 2022/23
Inflation pressures	2.695	Pressures identified in 2022/23 based on current inflation levels
Total Council pressures	9.833	

- 3.8 Full details of COVID-19 funding available is shown in Appendix 2. The updated total funding of £9.833m required to address current forecasts is detailed below:

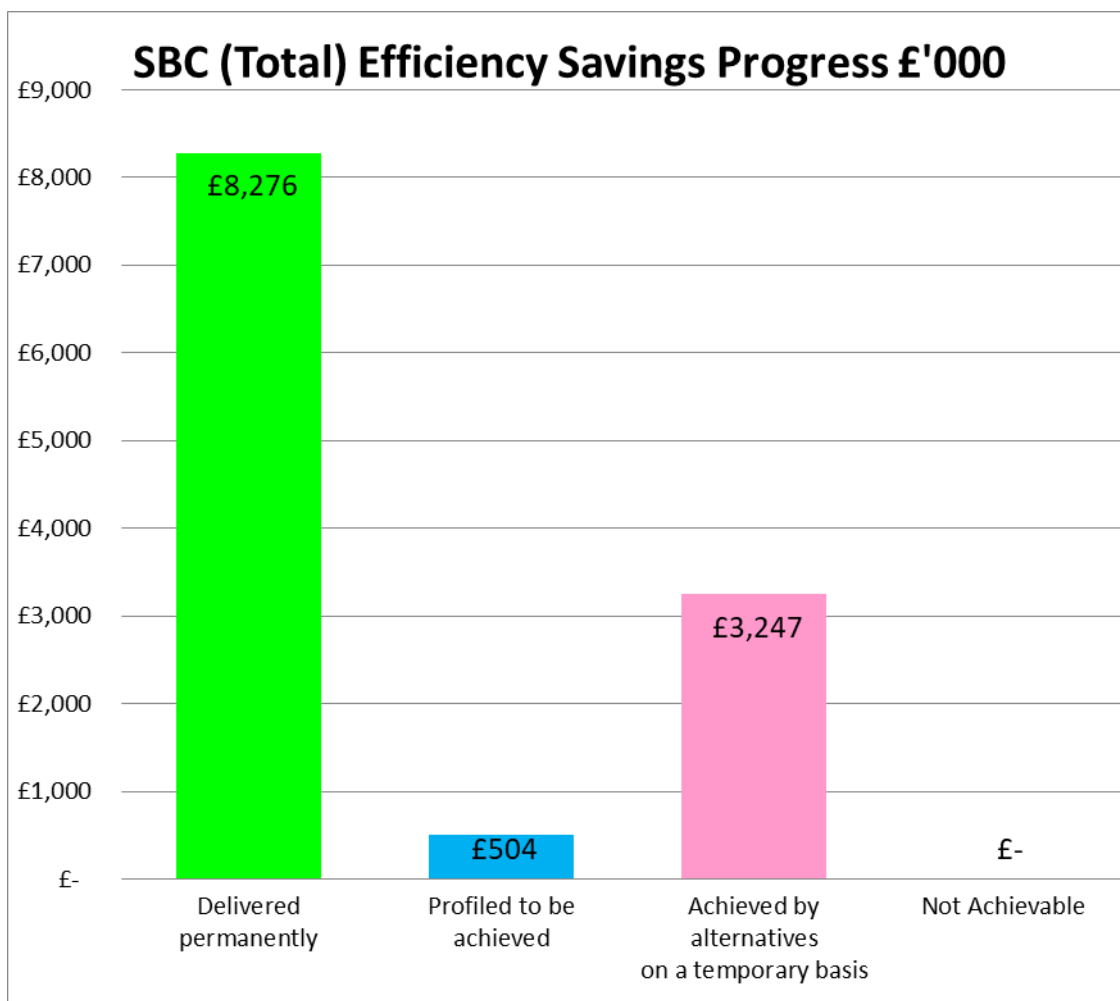
Funding	£m	Comment
Funding carried forward from 2021/22 through Covid-19 Reserve	7.377	Scottish Government funding to support COVID-19 pressures carried forward from 2021/22 through the Covid-19 Reserve
Education recovery	0.400	Specific Scottish Government funding to support education recovery
Local Mobilisation Plan (LMP)	1.987	Budget claimed through Scottish Government to fund ongoing COVID-19 pressures in IJB services
Council 2022/23 Financial Plan	0.069	Budget allocated through the 2022/23 Financial Plan to support COVID-19 response and recovery
Council COVID-19 revenue funding	9.833	

- 3.9 There is a risk during this recovery period and challenging operating environment that services become over reliant on additional one-off funding. One-off resources have been available since 2020/21 through the previous COVID-19 reserve and currently through the Recovery Fund, these resources are finite and managers therefore need to ensure that as services return to a new normal, action is taken to manage budget pressures as they arise. The following management actions are required for the remainder of this financial year and beyond to contain pressures

yet to emerge within the existing budget:

- Contain additional costs wherever possible;
- Maximise income opportunities;
- Consider options around service discretionary spend; and
- Consider wherever possible how savings can be accelerated from 2023/24 into 2022/23 to support the financial position in the current year.

3.10 The level of savings required by the financial plan in 2022/23 totals £12.027m. An analysis of delivery of savings as at the end of month 6 is provided in Appendix 3. This analysis shows that following the December month end £8.276m (69%) savings have been delivered permanently, £0.504m (4%) are profiled to be delivered by 31 March 2023 and £3.247m (27%) have been delivered on a temporary basis through alternative savings.



3.11 Council Management Team (CMT) remain focused on ensuring that the £0.504m, which is profiled to be delivered by 31 March 2023, is progressed and delivered permanently as soon as possible.

3.12 **Infrastructure & Environment**

The service is reporting a pressure of £1.144m, this is primarily relating to the 2022/23 pay award. There are other movements within the service including pressures within Property & Estates Management Services and Parks and Environment which are being offset by reduced treatment costs within Waste Management Services and additional planning fee income. The service has been impacted by adverse weather in the last quarter with both flood

events and cold winter periods, the full impact of these will not be available until out-turn. Earmarked balances into 2023/24 are being requested from Property Management Services for sustainability and carbon reduction (£398k), Network & Infrastructure Asset Management for Small Schemes (£248k), Passenger Transport for the Demand Responsive Transport Pilot in Berwickshire (£48k), Planning Services for Community Engagement Fund (£349k) and Housing Strategy & Services for the Local Heat & Energy Efficiency Strategy (£54k).

3.13 **Social Work & Practice**

The service is forecasting a net pressure of £772k, £421k of this relates to the impact of the 2022/23 pay award. A £395k overspend in Children & Families Social Work is the result of four further out of area care placements. Urgent management review is underway to consider options for bringing this service back in line with budget. Other services reporting a balanced position following identified saving of £1.503m to be vired to SB Cares to part fund agency/overtime pressure. Additional funding has been allocated to Strategic Commissioning & Practice to offset undeliverable strategic commissioning savings of £591k. Earmarked balances for Mental Health and Renewal fund, Carers Act, external funding for Older People and Generic Services are proposed.

3.14 **Education & Lifelong Learning**

The service is forecasting an overspend position of £3.339m. £2.613m of this relates to the impact of the 2022/23 pay award, including an assumed 5% for teachers (pay award yet to be agreed). Pressure of over £700k relating to sickness and maternity has been identified within the service with £600k being managed within the service and the balance of £111k being funded from the Recovery Fund. School transport is showing a pressure of £615k, this is due to a combination of higher than anticipated prices and the requirement of additional routes not envisaged when the 2022/23 budget was set. This significant budget increase requires detailed analysis and assessment of what impact this will have on the 2023/24 budget. Teacher strikes have resulted in an underspend of £195k across E&LL. Scottish Government have notified the Council that this, and any future underspends due to strikes, should be ring-fenced within Council budgets in the event that it is required to support the 2022/23 teachers pay award.

3.15 **Resilient Communities**

The service is reporting a net pressure of £397k, this relates to the 2022/23 pay award which is being partially offset by a reduced forecast for Council Tax Reduction Scheme where a continued monthly reduction in spend is being reported. Earmarked balances into 2023/24 are being requested from Business Support (£130k). and Customer Advice and Support (£57k) to support the 2023/24 Financial Plan and Economic Development for the Borders Events Strategy (£425k) and International Cycling Event (£250k).

3.16 **Finance & Corporate Governance**

The service is reporting a pressure of £399k with £274k relating to the 2022/23 pay award. Pressures are being reported within Democratic Services relating to Children's Panel, Appeal and Reporters expenses, Local Election costs and Councillor Travel. Within Emergency Planning a pressure is reported for the purchase of generators to support preparedness in the event of power cuts and additional legal expenses are also reported. Earmarked balances into 2023/24 of £82k to support the 2023/24 Financial Plan.

3.17 **People, Performance and Change**

The service is reporting a pressure of £102k relating to the 2022/23 pay award. An earmarked balance into 2023/24 of £200k is being requested to support the Financial Plan. A small drawdown of £11k from the Workforce Allocated Reserve is also requested.

3.18 **Strategic Commissioning and Partnerships**

The service is forecasting a pressure of £941k. £681k of this relates to the impact of the 2022/23 pay award with the remaining £260k as a result of increased service charges due to IT volumetrics. An earmarked balance of £1.812m is being requested from Information Technology into 2023/24 to align with the revised delivery timeframe for the Digital Transformation programme. Additional funding has been received from Social Work & Practice to part fund overtime and agency pressures £1.503m. Additional funding has been allocated to offset undeliverable strategic commissioning savings of £591k.

4 IMPLICATIONS

4.1 **Financial Recommendations**

There are no costs attached to any of the recommendations contained in this report, its content being specifically related to the performance of the revenue budget in 2022/23.

4.2 **Risk and Mitigations**

There is a risk that further cost pressures may emerge as the year progresses or that the savings required by the Financial Plan may not be delivered as planned, both of which may impact on the outturn position. Every effort must continue to be made by Directors to contain projected spend in the remainder of the year and to consider permanent effects on the Financial Plan. These efforts include maintaining a focus on sound financial management, balancing the budget and delivering good value for money and ensuring these remain key aspects of the culture of the Council.

4.3

It is imperative therefore that as many savings as possible identified within the 2022/23 and previous financial plans are delivered permanently to ensure affordability and budget sustainability.

The risks identified above are being managed and mitigated through:-

- (a) monthly reports of actual expenditure and income against approved budgets being made available to budget managers from the Council's Business World System.
- (b) review of budget variances and monitoring of management actions to control expenditure by Finance, Service staff and Directors and

quarterly reporting to CMT, and monthly on an exception basis.

- (c) engagement with Departments and review of monthly management accounts by Directors.
- (d) supporting departmental transformation projects to monitor and deliver the planned transformation savings in the medium-term Financial Plan.
- (e) Internal Audit are undertaking a 'Business Planning, Budget Setting, Monitoring & Reporting, including Workforce Planning' audit, which will check for evidence of (a) to (d) being in practice across the Council as part of their independent and objective review of practices to facilitate good practice and continuous improvement.

4.4 **Integrated Impact Assessment**

It is anticipated there will be no adverse impact due to race, disability, gender, age, sexual orientation or religion/belief arising from the proposals contained in this report.

4.5 **Sustainable Development Goals**

There are no significant effects on the economy, community or environment.

4.6 **Climate Change**

No effect on carbon emissions are anticipated from the recommendation of this report.

4.7 **Rural Proofing**

It is anticipated there will be no adverse impact on the rural area from the proposals contained in this report.

4.8 **Data Protection Impact Statement**

There are no personal data implications arising from the proposals contained in this report.

4.9 **Changes to Scheme of Administration or Scheme of Delegation**

No changes to either the Scheme of Administration or the Scheme of Delegation is required as a result of this report.

5 **CONSULTATION**

- 5.1 The Monitoring Officer/Chief Legal Officer, the Chief Officer Audit and Risk, the Service Director HR & Communications, the Clerk to the Council and Corporate Communications have been consulted and any comments received have been incorporated into this final report.

Approved by

Suzy Douglas
Acting Chief Financial Officer

Signature

Author(s)

Name	Designation and Contact Number
Suzy Douglas	Acting Chief Financial Officer 01835 824000 X 5881

Background Papers:
Previous Minute Reference:

Note – You can get this document on tape, in Braille, large print and various computer formats by contacting the Author. Information on other language translations as well as additional copies can also be provided.

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MONTHLY REVENUE MANAGEMENT REPORT
SCOTTISH BORDERS COUNCIL
SUMMARY

2022/23

AT END OF MONTH: Dec-22



	Base Budget (£'000)	Actual to Date (£'000)	Revised Budget (£'000)	Projected Outturn (£'000)	Outturn Variance (£'000)	Proposed Virement (£'000)	Projected (over)/under spend (£'000)	Summary Financial Commentary
Infrastructure & Environment	47,116	35,729	51,058	51,064	(6)	6	0	Infrastructure & Environment is forecasting an overspend position of £1,144k, the majority of which relates to the impact of the 2022/23 pay award. There are other movements within the service including pressures in Property & Estates Management and Parks & Environment which are being offset by reduced treatment costs within Waste Management Services and additional Planning fees. Earmark balances into 2023/24 are being requested from Property Management Services, Network & Infrastructure Asset Management, Passenger Transport, Planning Services and Housing Strategy & Services. Balanced position is forecast following virements to reflect draw down from Recovery Fund and latest expenditure and income forecasts across the Council.
Social Work & Practice	76,119	43,181	73,120	69,863	3,257	(3,257)	0	Social Work & Practice is forecasting an overspend of £772k, £421k of this relates to the impact of the 2022/23 pay award. A £395k overspend in Children & Families resulting from four further out of area care placements. Other services reporting a balanced position, however, identified saving of £1,503k to be vired to SB Cares to part fund agency/overtime pressure. Additional funding has been allocated to Strategic Commissioning & Practice to offset undeliverable Strategic Commissioning savings of £591k. Balanced position is forecast following virements to reflect draw down from Recovery Fund and latest expenditure and income forecasts across the Council.
Education & Lifelong Learning	115,987	88,835	127,128	125,395	1,733	(1,733)	0	Education & Lifelong Learning is forecasting an overspend position of £3,339k. £2,613k of this relates to the impact of the 2022/23 pay award, including an assumed 5% for teachers. Pressure of £600k relating to sickness and maternity has been managed within the service but a further £111k has been released as a pressure. School transport is showing an overspend of £657k is due to a combination of higher than anticipated prices and the requirement of additional routes not envisaged when the 2022/23 budget was set. An amount of £195k relating to teachers strikes is being retained within the service. Balanced position is forecast following virements to reflect draw down from Recovery Fund and latest expenditure and income forecasts across the Council.
Resilient Communities	24,432	15,745	36,548	36,017	531	(531)	0	Resilient Communities is forecasting an overspend of £397k which is relating to the impact of the 2022/23 pay award. This is partially being offset by a reduced forecast for Council Tax Reduction Scheme. Earmarked balances into 2023/24 are being requested from Business Support and Customer Advice & Support Services to support the Financial Plan and Economic Development. Balanced position is forecast following virements to reflect draw down from Recovery Fund and latest expenditure and income forecasts across the Council.
Finance & Corporate Governance	28,607	14,418	35,592	28,816	6,776	(6,776)	0	Finance & Corporate Governance is forecasting an overspend of £399k, with £274k relating to the 2022/23 pay award. The majority of this pressure sits within Democratic Services and relates to Children's Panel, Appeal and Reporters expenses, local election and increased Councillors travel. Pressures also exist within Legal Expenses and Emergency Planning. Balanced position is forecast following virements to reflect draw down from Recovery Fund and latest expenditure and income forecasts across the Council.
People, Performance and Change	7,206	5,353	7,719	7,632	87	(87)	0	People, Performance and Change is forecasting a pressure of £102k relating to the impact of the 2022/23 pay award. An earmark balance into 2023/24 is being requested to support the Financial Plan. Balanced position is forecast following virements to reflect draw down from Recovery Fund and latest expenditure and income forecasts across the Council.
Strategic Commissioning & Partnership	25,404	20,496	27,910	29,133	(1,223)	1,223	0	Strategic Commissioning and Partnerships is forecasting a pressure of £681k in relation to the impact of the 2022/23 pay award and £260k due to increased service charges. An earmark balance of £1,812k is being requested from Information Technology into 2023/24 to align with the revised delivery timeframe for T34. Additional funding has been received from Social Work & Practice to part fund overtime and agency pressures £1,503k. Additional funding has been allocated to Strategic Commissioning & Practice to offset undeliverable Strategic Commissioning savings of £591k. Balanced position is forecast following virements to reflect draw down from Recovery Fund and latest expenditure and income forecasts across the Council.
Total	324,871	223,758	359,074	347,919	11,155	(11,155)	0	

Financed by:								
Revenue Support Grant	(203,141)	(154,400)	(213,678)	(215,641)	1,963	(1,963)	0	Gross up additional Revenue Support Grant relating to i) Whole Family Wellbeing Fund (£668k); ii) Scottish Child Payment Bridging Payments (£454k); iii) Green Growth Accelerator Resource Funding (£26k); iv) Discretionary Housing Payments Benefit Cap (including admin.) £43k; v) Educational Psychologists (£1k); vi) Council Tax Reduction (CTR) data extract funding (£9k); vii) Teachers Induction Scheme (TIS) £746k; and viii) Self-Isolation Assistance Service (£16k).
Non-Domestic Rates	(35,294)	(25,792)	(35,294)	(35,294)	0		0	
Council Tax	(67,948)	(69,419)	(67,909)	(67,909)	0		0	
Second Homes Council Tax	(1,118)	0	(1,170)	(1,170)	0		0	
Capital Financed from Current Revenue	0	0	0	0	0		0	
Ring fenced grants	(15,017)	(12,641)	(15,017)	(15,017)	0		0	
Reserves:								
Earmarked Balances from 2021/22	(2,353)	(37,189)	(37,189)	(37,189)	0		0	
Earmarked Balances for future years	0	12,842	11,060	24,228	(13,168)	13,168	0	To earmark budget into 2023/24 for i) sustainability and carbon reduction (£398k); ii) Local Heat and Energy Efficiency Strategy (£54k); iii) Demand Responsive Transport (DRT) £48k; iv) Small Schemes (£248k); v) Early Years (£3,686k); vi) DSM (£1,789k); vii) Pupil Equity Fund (£844k); viii) Whole family Wellbeing (£668k); ix) Mental health recovery (£85k); x) Rapid Rehousing Transition Plan (£192k); xi) Community Safety (£147k); xii) Older People (£429k) xiii) Generic Services (£1,039k); xiv) Community Engagement Fund (£349k); xv) Events (£675k); xvi) IT Transformation (£1,812k) xvii) 1+ 2 Funding (£17k) xviii) 2023/24 Financial Plan (£519k); xix) Neighbourhood Support Fund (£127k); xx) Children & Families Respite Pilot (£30k); xxi) Safer Communities CCTV (£12k).
Transfers to/from Reserves	0	123	123	73	50	(50)	0	Drawdown from Workforce Management Allocated Reserve (£50k).
Total	(324,871)	(286,476)	(359,074)	(347,919)	(11,155)	11,155	0	

Infrastructure & Environment	Base Budget (£'000)	Actual to Date (£'000)	Revised Budget (£'000)	Projected Outturn (£'000)	Outturn Variance (£'000)	Proposed Virement (£'000)	Projected (over)/under spend (£'000)	Summary Financial Commentary
Property	12,616	11,171	14,491	14,261	230	(230)	0	
Property Management Services	13,081	12,103	15,018	14,709	309	(309)	0	Impact of 2022/23 pay award (£21k). Increased pressures as a result of Peebles High School fire (£15k), water services (£25k) and Homeless Service repairs and maintenance and replacement furniture (£28k). To earmark for delivery in 2023/24 the sustainability and carbon reduction budget (£398k).
Estates Management Services	487	336	492	553	(61)	61	0	Impact of 2022/23 pay award (£12k). Pressure as a result of outsourcing asset valuations (£30k). Costs associated with marketing and commissioning of strategy reports for Lowood, Tweedbank (£12k) and utility pressures (£7k).
Commercial Property Income	(1,274)	(1,679)	(1,344)	(1,344)	0	0	0	
Architects	132	252	134	143	(9)	9	0	Impact of 2022/23 pay award (£9k).
Major Projects	190	160	190	199	(9)	9	0	Impact of 2022/23 pay award (£2k). Contribution towards feasibility costs for Eyemouth Harbour Expansion from Economic Development (£7k).
Facilities	4,988	4,171	6,212	6,569	(357)	357	0	
Catering Services	757	763	1,631	1,721	(90)	90	0	Impact of 2022/23 pay award (£164k). Transfer available Scottish Government funding to address pressures in Education due to the introduction of universal free school meals for primary 4 and primary 5 pupils (£74k).
Cleaning & Facilities Management	4,231	3,407	4,582	4,849	(267)	267	0	Impact of 2022/23 pay award (£267k).
Parks & Environment	4,389	3,336	4,748	5,043	(295)	295	0	
								Impact of 2022/23 pay award (£230k). Pressure due to increased vehicle hire costs (£31k). Internal works pressure (£24k) and undeliverable staff turnover savings (£10k).
Roads & Infrastructure	11,121	9,224	11,223	11,231	(8)	8	0	
Network & Infrastructure Asset Management	10,869	6,152	10,717	10,649	68	(68)	0	Impact of 2022/23 pay award (£133k). Street lighting electricity pressure (£34k) and undeliverable staff turnover savings (£13k). To earmark for delivery in 2023/24 the remaining small schemes budget (£248k).
SBCContracts	(701)	1,777	(681)	(681)	0	0	0	
Engineers	892	856	907	937	(30)	30	0	Impact of 2022/23 pay award (£20k). Increase in consultants costs due to recent floods (£10k).
Fleet Management Services	61	452	61	107	(46)	46	0	Impact of 2022/23 pay award (£46k).
Pay Parking	0	(12)	220	220	0	0	0	

**MONTHLY REVENUE MANAGEMENT REPORT
SCOTTISH BORDERS COUNCIL 2022/23**

AT END OF MONTH: Dec-22



Waste Management Services	9,790	5,898	9,596	9,756	(160)	160	0	Impact of 2022/23 pay award (£254k). Transport pressure of (£32k) and supplies & services pressure of (£47k). £173k to be returned to recovery fund following reduced residual waste contract costs.
Passenger Transport	1,951	1,078	2,068	2,070	(2)	2	0	Impact of 2022/23 pay award (£34k). Pressure due to increased vehicle costs (£16k). To earmark for delivery in 2023/24 the remaining DRT budget (£48k).
Planning Services	1,112	312	1,483	949	534	(534)	0	Projected over recovery of planning fee income reduced (£308k), reduced to cover increased Local Development Plan costs (£35k) and impact of 2022/23 pay award (£88k). To earmark available budget into 2023/24 for the Community Engagement Fund (£349k).
Housing Strategy & Services	1,147	538	1,237	1,185	52	(52)	0	Staff turnover savings and forecast additional income (£24k). To gross up Scottish Government funding for Green Growth Accelerator (£26k) and earmark available budget into 2023/24 for the Local Heat and Energy Efficiency Strategy (£54k).
Total	47,116	35,729	51,058	51,064	(6)	6	0	

Key Highlights, Challenges and Risks

The service is reporting a net pressure of £1.144m, which is primarily due to a £1.280m pressure relating to the 2022/23 pay award. Other small pressures exist across the service and these are being offset with underspends within Waste Management treatment costs and additional planning fee income.

Earmarks are being requested into 2023/24 from Property Management Services (£398k), Network & Infrastructure Asset Management (£248k), Passenger Transport (£48k), Planning Services (£349k) and Housing Strategy & Services (£54k).

The service has been impacted by adverse winter weather including both flooding and cold periods in December and this has been seen to continue into January. The impact of this will be monitored over the remainder of the year.

The service has £2.492m of financial plan savings to deliver in 2022/23, £1.022m of these have been delivered permanently and £1.145m temporarily leaving £0.325m profiled to be delivered in the balance of the year.

**MONTHLY REVENUE MANAGEMENT REPORT
SCOTTISH BORDERS COUNCIL**

2022/23

AT END OF MONTH: Dec-22



Social Work & Practice	Base Budget (£'000)	Actual to Date (£'000)	Revised Budget (£'000)	Projected Outturn (£'000)	Outturn Variance (£'000)	Proposed Virement (£'000)	Projected (over)/under spend (£'000)	
Child Protection	214	116	221	208	13	(13)	0	Pay award reduction (£10k) and service savings (£3k).
Children & Families Social Work	15,021	13,023	17,691	18,220	(529)	529	0	Manpower pressure (£164k). Additional 4 No Out of Area placements (£395k) since last monitoring plus additional pressure for SJC pay award. Drawdown of additional funding for Whole Family Wellbeing fund (£668k), fully earmarked to 2023/24 (overall effect £nil). Respite Pilot funding to be earmarked into 2023-24 (£30k).
Adult Protection	367	244	366	380	(14)	14	0	Pay award (£14k).
Emergency Duty Team	320	272	320	330	(10)	10	0	Pay award (£10k).
Quality Improvement	448	300	548	426	122	(122)	0	Underspend in vacancies (£37k) being used to offset other service pressures. To earmark balance from the Mental Health Recovery and Renewal Fund (£85k).
Services in Criminal Justice System	1,229	426	1,229	1,229	0		0	
Safer Communities	1,921	651	2,524	2,238	286	(286)	0	Pay award £65k. Earmarked balance (£192k) for Rapid Rehousing Transition Plan (RRTP), Community Safety (£147k) and CCTV funding (£12k).
Older People	27,258	4,814	15,537	12,796	2,741	(2,741)	0	Pressure for pay award (£22k). Underspends in locality homecare budgets as a result of external providers returning homecare hours that they cannot fulfil. Identified saving (£1,503k) to be vired to SB Cares to part fund agency/overtime pressure. Utilisation of additional funding to offset undeliverable Strategic Commissioning savings (£591k). Earmark balance to 2023/24 of additional funding (£429k).
Joint Learning Disability	17,801	15,045	20,887	21,120	(233)	233	0	Pay award (£39k). Increased client specific care package.
Joint Mental Health	1,956	1,550	2,084	2,148	(64)	64	0	Pay award (£12k).
People with Physical Disabilities	2,533	2,143	2,698	2,698	0		0	
Generic Services	6,958	4,552	8,921	7,977	944	(944)	0	Pay award (£95k). Earmarked balance of Carers Act (£796k) and balance of external funding (£243k). Underspend within service (£44k). Pressure due to increased client care package (£44k).
Total	76,026	43,137	73,026	69,770	3,257	(3,257)	0	
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 (£'000)	
Public Health	93	45	94	94	0	0	0	
Total	93	45	94	94	0	0	0	

Key Highlights, Challenges and Risks

Overall impact from the 2022/23 pay award £0.421m. The underspends in locality homecare budgets due to external providers handing hours back as they can't fulfil them back are being vired to SB Cares to part fund the overtime and agency costs which relate in part to providing the additional care hours. £0.591m has been identified as an undeliverable saving in Strategic & Commissioning Partnerships, which is being offset by unallocated additional government grant. A further 4 external placements for young people have resulted in a forecast pressure of £0.395m. Earmarked balances for Mental Health and Renewal fund, Carers Act, external funding and Generic Services have been actioned in year.

Education & Lifelong Learning	Base Budget (£'000)	Actual to Date (£'000)	Revised Budget (£'000)	Projected Outturn (£'000)	Outturn Variance (£'000)	Proposed Virement (£'000)	Projected (over)/under spend (£'000)	Summary Financial Commentary
Early Years	18,362	13,000	22,537	19,213	3,324	(3,324)	0	Impact of 2022/23 pay award (£362k) which includes estimated additional 3% teacher pay award of £37k. An amount of £2k relating to teachers strikes is being retained within Early Years. To earmark (£3,686k) ring fenced grant from Scottish Government for the Early Years 1140 hours allocation from 2022/23 into 2023/24.
Primary Schools	29,732	23,013	33,147	33,186	(39)	39	0	Impact of 2022/23 pay award (£874k) which includes estimated additional 3% teacher pay award of £837k. An amount of £88k relating to teachers strikes is being retained within Primary Schools. Indicative DSM carry forward (£292k) earmarked from 2022/23 to 2023/24. Projected Pupil Equity Fund (PEF) (£654k) earmarked from 2022/23 to 2023/24 to cover staffing costs to the end of the academic year. Long term sickness and maternity pressure of £631k, the majority of which is being covered within E&LL (£520k).
Secondary Schools	41,338	32,801	46,979	46,223	756	(756)	0	Impact of 2022/23 pay award (£931k) which includes estimated additional 3% teacher pay award of £893k. An amount of £88k relating to teachers strikes is being retained within Secondary Schools. Indicative DSM carry forward (£1,497k) earmarked from 2021/22 to 2022/23. Projected Pupil Equity Fund (PEF) (£190k) earmarked from 2021/22 to 2022/23 to cover staffing costs to the end of the academic year. Long term sickness and maternity pressure £80k which is being covered within E&LL.
Additional Support Needs	12,140	8,754	11,035	11,369	(334)	334	0	Impact of 2022/23 pay award (£334k) which includes estimated additional 3% teacher pay award of £170k. An amount of £14k relating to teachers strikes is being retained within ASN. Pressure currently being investigated to determine if manageable within E&LL.
Educational Psychology	713	527	723	742	(19)	19	0	Impact of 2022/23 estimated additional 3% teacher pay award (£18k). An amount of £1k relating to teachers strikes is being retained within ASN. To allocate general revenue grant funding for Educational Psychology trainee (£1k).
Central Schools	7,385	5,311	6,198	7,419	(1,221)	1,221	0	Impact of 2022/23 pay award (£49k) which includes estimated additional 3% teacher pay award of £21k and chief officers £5k. An amount of £2k relating to teachers strikes is being retained within Central Schools. Net redetermination of Teacher Induction Scheme (£746k). To allocate funding for doubling of the December 2022 Bridging Payments (£454k). To earmark funding to support the 2023/24 Financial Plan (£50k). To earmark (£17k) ring fenced grant from Scottish Government for 1 + 2 Languages from 2022/2023 into 2023/24. Drawdown from workforce reserve to cover salary conservation as a result of revised DSM scheme (£39k).
School Meals	1,756	1,703	1,969	2,043	(74)	74	0	Transfer available Scottish Government funding from Infrastructure & Environment to address pressure due to the introduction of universal free school meals for primary 4 and primary 5 pupils (£74k).
School Transport	3,594	2,622	3,572	4,187	(615)	615	0	Initial analysis indicates additional routes and increased contract prices. Further investigation work carried out in conjunction with Passenger Transport shows that contract prices came in higher than those assumed in the 2022/23 budget and that additional routes have been required during the year resulting in a pressure (£615k).
Community Learning & Development	968	1,103	968	1,013	(45)	45	0	Impact of 2022/23 pay award (£45k).
Total	115,987	88,835	127,128	125,395	1,733	(1,733)	0	

Key Highlights Challenges & Risks

Overall impact from the 2022/23 pay award £2.613m. Primary and secondary maternity and long term sickness continue to cause a pressures in their respective services, other funding within the E&LL service will be used to cover all but £0.111m. The School transport pressure of £0.615m is due to a combination of higher than anticipated prices and the requirement of additional routes not envisaged when the 2022/23 budget was set, further work is being undertaken on this. Early Years earmark has arisen as several projects to utilise the 2021/22 earmark have not been progressed in the expected timeframe. The reduction in funding in 2023/24 will require the use of the earmark to fund the service in it's current form until a review has been undertaken and a revised model has been agreed. Plans are also being developed to utilise the remaining funding in 2023/24. Teacher strikes have resulted in an underspend of £195k across E&LL. SG have intimated that this and any future underspends due to strikes may be required to part fund the Teacher 2022/23 pay award.

Resilient Communities	Base Budget (£'000)	Actual to Date (£'000)	Revised Budget (£'000)	Projected Outturn (£'000)	Outturn Variance (£'000)	Proposed Virement (£'000)	Projected (over)/under spend (£'000)	Summary Financial Commentary
Business Support	5,154	4,044	5,249	5,382	(133)	133	0	Net impact of 2022/23 pay award (£263k). To earmark available budget into 2023/24 to support the Financial Plan (£130k).
Community Planning & Engagement	453	340	453	447	6	(6)	0	Additional staff turnover savings (£6k).
Neighbourhood Support Fund	671	2,295	4,386	4,303	83	(83)	0	Small grants pressure (£19k) and contribution towards third sector interface (£25k). To earmark available budget into 2023/24 (127k).
Customer Advice & Support Services	3,140	8,423	9,135	9,337	(202)	202	0	Impact of 2022/23 pay award (£241k). To earmark available budget into 2023/24 to support the Financial Plan (£57k). Gross up additional Scottish Government Funding for Discretionary Housing Payments Benefit Cap administration (£9k) and Council Tax Reduction (CTR) data extract administration (£9k).
Economic Development	2,391	1,390	2,605	1,907	698	(698)	0	Impact of 2022/23 pay award (£29k). Staff turnover savings within Employment Support Service (£28k) and additional Kickstart income (£17k). Events budget to be earmarked into 2023/24 for Borders Event Strategy (£425k) and International Cycling event (£250k). Contribution towards feasibility costs for Eyemouth Harbour Expansion transferred to Major Projects (£7k).
Cultural Services	3,783	3,033	3,766	3,779	(13)	13	0	Essential valuation of museums collection required, work to be undertaken by specialist (£12.5k).
Sports Services	1,965	1,416	2,325	2,325	0	0	0	
Discretionary Housing Payments	0	53	1,073	1,107	(34)	34	0	Gross up additional Scottish Government funding for Discretionary Housing Payments Benefit Cap (£34k).
Housing Benefits	608	887	668	668	0	0	0	
Non Domestic Rates Relief	275	(12,270)	213	213	0	0	0	
Scottish Welfare Fund	586	521	916	947	(31)	31	0	Significant reduction in spend in December 2022 due, in part, to shorter month. Current forecast indicates small pressure of £15k. Gross up additional Scottish Government funding for Self Isolation Assistance Service (£16k).
Council Tax Reduction Scheme	5,407	5,612	5,760	5,603	157	(157)	0	The forecast year end position has been reduced in view of the continuing monthly reduction over recent months. This will be monitored closely for any change in trend over the coming months.
Total	24,432	15,745	36,548	36,017	531	(531)	0	

Key Highlights, Challenges & Risks

The service is reporting a net pressure of £397k, this is primarily due to £533k pressure relating to the 2022/23 pay award which is being offset by a reduced forecast for Council Tax Reduction Scheme of £157k where we are seeing a continued monthly reduction. Earmarks are being requested into 2023/24 from Business Support (£130k) and Customer Advice & Support (£57k) to support the Financial Plan and Economic Development for events (£675k). The service has £0.380m of financial plan savings to deliver in 2022/23, these have now been delivered in the current year with £0.214m of these having been delivered permanently and £0.166m temporarily.

Finance & Corporate Governance	Base Budget (£'000)	Actual to Date (£'000)	Revised Budget (£'000)	Projected Outturn (£'000)	Outturn Variance (£'000)	Proposed Virement (£'000)	Projected (over)/under spend (£'000)	Summary Financial Commentary
Recovery Fund	69	(74)	1,497	(34)	1,531	(1,531)	0	Available budget to fund impact of 2022/23 pay award (£339k) and service pressures (£1,192k).
Corporate	(1,048)	(330)	5,217	(348)	5,565	(5,565)	0	Release Scottish Government funding towards impact of 2022/23 pay award (£5,565k).
Chief Executive	184	77	179	119	60	(60)	0	Earmark available staffing budget as a result of Chief Executive vacancy towards 2023/24 Financial Plan gap (£60k).
Emergency Planning	161	134	180	219	(39)	39	0	Impact of 2022/23 pay award (£6k). Pressure relating to use of Continuity 2 (business continuity management system) by services (£8k). To provide budget for the purchase of 15 portable generators, as agreed by Council Management Team, for winter preparedness
Finance	4,410	3,564	4,437	4,536	(99)	99	0	Impact of 2022/23 pay award (£99k).
Legal Services	750	637	735	761	(26)	26	0	Impact of 2022/23 pay award (£8k). Pressure as a result of legal expenses relating to historic child abuse cases (£18k).
Protective Services	1,520	1,197	1,584	1,660	(76)	76	0	Impact of 2022/23 pay award (£69k). Shortfall in income forecast (£7k).
Audit & Risk	384	265	384	370	14	(14)	0	Impact of 22/23 pay award (£8k). To earmark available budget into 2023/24 to support the Financial Plan (£22k).
Assessor & Electoral Registration Services	894	652	907	936	(29)	29	0	Impact of 2022/23 pay award (£29k).
Democratic Services	1,842	1,778	2,023	2,132	(109)	109	0	Impact of 2022/23 pay award (£39k). Pressures, post Covid-19, in Children's Panel (£4k), Appeal (£8k) and Reporters (£10k) expenses. Additional costs incurred for local election (£28k) and increase in Councillors travel (£20k).
Communications & Marketing	531	391	532	548	(16)	16	0	Net impact of 2022/23 pay award (£16k).
Loan Charges	19,351	5,967	18,402	18,402	0	0	0	
Provision for Bad Debts	125	125	125	125	0	0	0	
Recharge to Non-General Fund	(563)	(54)	(608)	(608)	0	0	0	
Total	28,607	14,418	35,592	28,816	6,776	(6,776)	0	

Key Highlights, Challenges & Risks

The Recovery Fund is held within Finance & Corporate Governance service to be allocated to services as required.
 In addition to the pressure resulting from the 2022/23 pay award of £274k, the service is reporting a net overspend of £125k. This is primarily within Democratic Services where there are pressures associated with Children's Panel, Appeal and Reporters expenses returning to pre-Covid levels, as well as additional costs for Local Election and increased Members travel. Within Emergency Planning there is a pressure from the purchase of generators to support winter preparedness in the event of power cuts within communities. The service is also forecasting additional legal expenses.
 Earmarks are being requested into 2023/24 from Chief Executive and Audit & Risk to support the 2023/24 Financial Plan.

The service has £3.477m of financial plan savings to deliver in 2022/23, £3.351m of these have been delivered permanently and £0.072m temporarily leaving £0.054m profiled to be delivered in the balance of the year.

People, Performance & Change	Base Budget (£'000)	Actual to Date (£'000)	Revised Budget (£'000)	Projected Outturn (£'000)	Outturn Variance (£'000)	Proposed Virement (£'000)	Projected (over)/under spend (£'000)	Summary Financial Commentary
Human Resources	4,779	3,343	4,953	4,977	(24)	24	0	Net impact of 2022/23 pay award (£35k). Additional staff turnover savings to temporarily fund remaining subscriptions Financial Plan saving (£11k).
Early Retiral/Voluntary Severance	67	184	173	184	(11)	11	0	Drawdown from Workforce Management Allocated Reserve (£11k).
Corporate Transformation	730	455	940	740	200	(200)	0	To earmark available budget into 23/24 to support the Financial Plan (£200k).
Business Change & Programme Management	1,181	1,073	1,238	1,294	(56)	56	0	Impact of 2022/23 pay award (£45k). Undeliverable in-year balance of Financial Plan saving relating to review of subscriptions (£11k) to be found from staff turnover savings in Human Resources. Work will be undertaken prior to April 2023 to ensure permanent delivery in 2023/24 or the remaining saving.
Business Planning Performance & Policy Development	449	298	415	437	(22)	22	0	Impact of 2022/23 pay award (£22k).
Total	7,206	5,353	7,719	7,632	87	(87)	0	

Key Highlights, Challenges & Risks

The service is reporting a pressure of £102k relating to the net impact from the 2022/23 pay award. An earmark into 2023/24 is being requested within Corporate Transformation to support the Financial Plan (£200k). In addition a small drawdown for the Workforce Management Allocated Reserve is being requested (£11k). The service has £0.190m of financial plan savings to deliver in 2022/23, £0.112m of these have been delivered permanently and £0.078m temporarily.

Strategic Commissioning & Partnerships	Base Budget (£'000)	Actual to Date (£'000)	Revised Budget (£'000)	Projected Outturn (£'000)	Outturn Variance (£'000)	Proposed Virement (£'000)	Projected (over)/under spend (£'000)	Summary Financial Commentary
Information Technology	11,730	7,083	12,266	10,721	1,545	(1,545)	0	Impact of 2022/23 pay award (£7k). Increased service charges due to volumetrics (£260k). To earmark available Transformation (T34) budget into 2023/24 to align with revised delivery timeframes (£1,812k).
SB Cares	13,675	13,355	16,122	18,295	(2,173)	2,173	0	Impact of 2022/23 pay award (£670k). Significant overspends emerging in relation to Care Home overtime and agency costs - options virement sought from Older People (£578k) and 24hr residential care (£852k) to part fund pressure. Additional funding (£73k).
Commissioning	0	57	(478)	117	(595)	595	0	Impact of 2022/23 pay award (£4k). In-year undeliverable Financial Plan saving (£591k) relating to comprehensive review of strategic commissioning within Scottish Borders Council offset by additional government funding on a temporary basis. Plans will be developed pre year-end to ensure delivery of this saving permanently in 2023/24.
Total	25,404	20,496	27,910	29,133	(1,223)	1,223	0	

Key Highlights, Challenges & Risks

Overall impact from the 2022/23 pay award £0.681m. Earmarking of £1.812m from Information Technology into 2023/24 to align with revised delivery timeframes and an in-year pressure from increased service charges (£0.26m). SB Cares has covered the hours handed back by external providers as they can't fulfil them, this has resulted in a pressure in overtime and agency costs which have been partially covered by a virement from Social Work and Practice. £0.591m has been identified as an undeliverable saving in Strategic & Commissioning Partnerships, which is being offset by unallocated additional government Health & Social Care funding.

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Details	Amount
Reserve carried forward from 2021/22	8,012,831
Administration grant carried forward 2021/22	1,052,610
Education recovery	400,000
COVID-19 response and recovery	69,000
Schools ventilation fund	102,000
Nightclub Closure Fund - admin. costs	5,400
Taxi and Private Hire - admin. costs	12,000
Scottish Child Payment Bridging Payments - admin. funding	18,946
Business grant repayments	17,500
Assumed IJB funding through the LMP	1,987,000

Ring-fenced				Flexible	Assumed IJB funding through LMP	Financial Plan
Admin.	Education Recovery	Individuals/ Families/ Communities	Self Isolation			
				8,012,831		
1,052,610						
	400,000					
						69,000
	102,000					
5,400						
12,000						
18,946						
17,500						
					1,987,000	

11,677,287

1,106,456 502,000 0 0 8,012,831 1,987,000 69,000

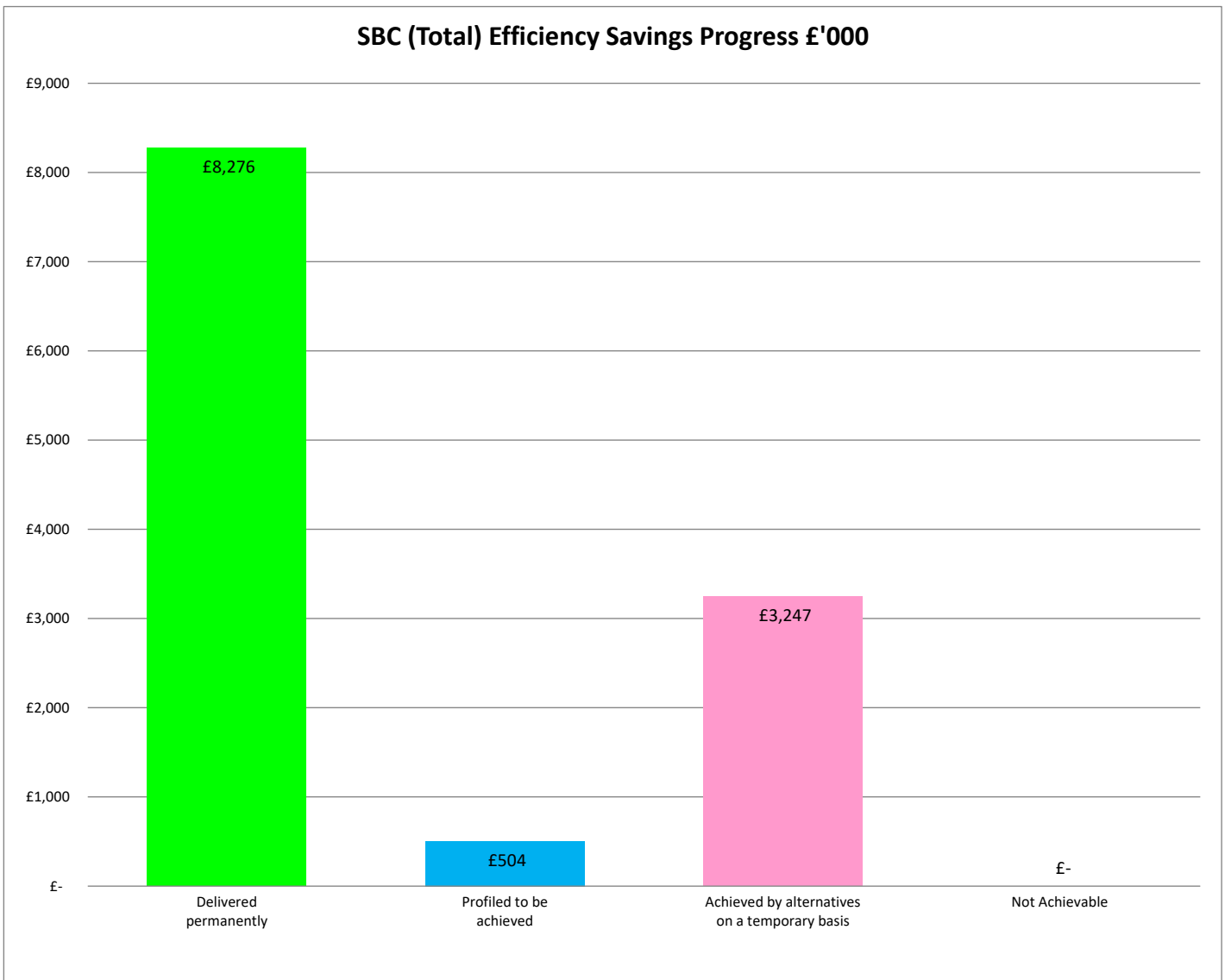
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FINANCIAL PLAN EFFICIENCY PROGRESS 2022/23

SBC Total

Status	Saving £'000	Saving %
Delivered permanently	£ 8,276	69%
Profiled to be achieved	£ 504	4%
Achieved by alternatives on a temporary basis	£ 3,247	27%
Not Achievable	£ -	0%
	12,027	100%

SBC (Total) Efficiency Savings Progress £'000



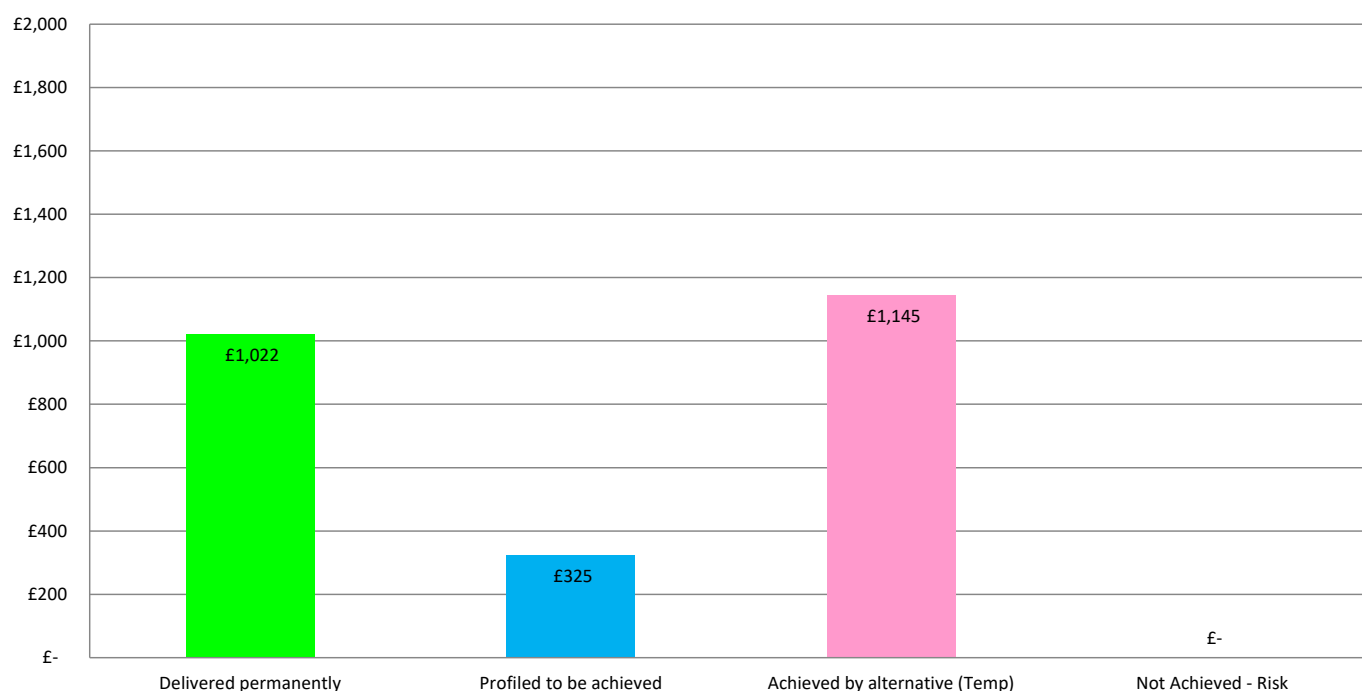
FINANCIAL PLAN EFFICIENCY PROGRESS 2022/23

Infrastructure & Environment

Savings :

	£'000	Delivered Permanently	Profiled to be achieved	Achieved by alternatives on a temporary basis	Not Achievable
Brought Forward Savings:					
New delivery model for Public Toilet provision	46		14	32	
Facilities Management savings	261	261			
Energy Efficiency Project	27		0	27	
More efficient property and asset portfolio and implementation of Corporate Landlord	215	190	0	25	
Parks & Environment	106			106	
Waste Management	15			15	
2022/23 Savings:					
Additional Fees & Charges Income across Infrastructure & Environment	103	103			
Statutory Planning Fee Income	40	40			
Commercial Rent income	10	10			
Energy Efficiency Project	75		63	12	
More efficient property and asset portfolio & implementation of Corporate Landlord	217	11	0	206	
Facilities Management savings	183			183	
Parks & Environment	211	4		207	
Roads & Infrastructure	500	224	194	82	
Waste Management	195	105		90	
Passenger Transport	200	30	54	116	
Planning Services	44			44	
Post-COVID-19 operating model	44	44			
	2,492	1,022	325	1,145	0

Infrastructure & Environment Savings £000's



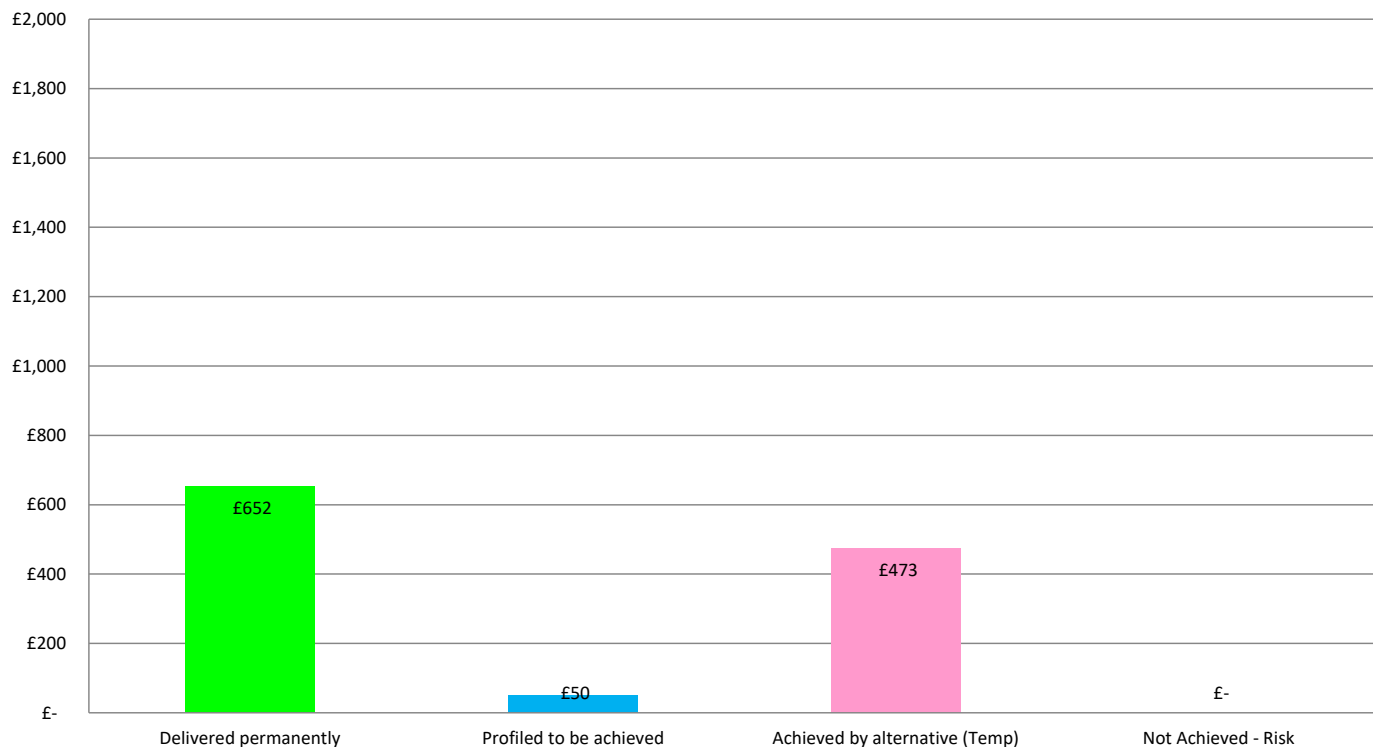
FINANCIAL PLAN EFFICIENCY PROGRESS 2022/23

Social Work & Practice

Savings :

	£'000	Delivered Permanently	Profiled to be achieved	Achieved by alternatives on a temporary basis	Not Achievable
Brought Forward Savings:					
Review of Care Packages (OP)	60	60			
Review of Care Packages (LD)	200	40	0	160	
Trusted Assessment (OP and LD)	50		50		
Shared Lives	100	92	0	8	
Single Handed Care (from SC&P Ent Mob)	250	250			
2022/23 Savings:					
Review of Care Packages (OP)	100	100	0		
Review of Care Packages (LD)	30		0	30	
Review of Day Care Services (LD)	75		0	75	
Hawick Community Support Service Recommissioning (LD)	80	80			
Direct Payment Recoupment	(150)	(150)			
Locality Working (OP and LD)	150	150			
Shared Lives	200		0	200	
Post-COVID-19 operating model	13	13			
Safer Communities - Homeless Service	13	13			
Additional Fees & Charges	4	4			
	1,175	652	50	473	0

Social Work & Practice Savings £000's



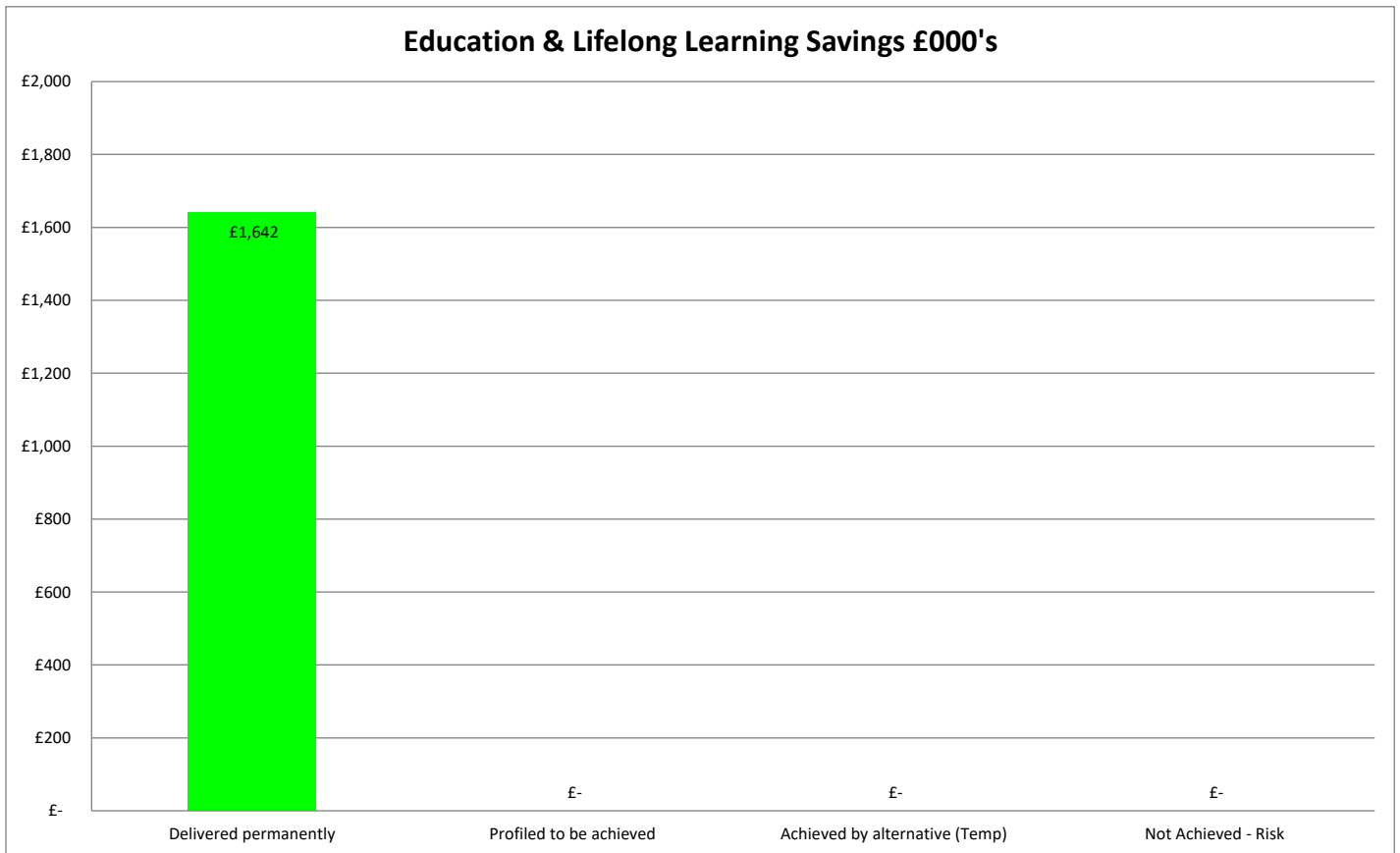
FINANCIAL PLAN EFFICIENCY PROGRESS 2022/23

Education & Lifelong Learning

Savings :

	£'000	Delivered Permanently ¹	Profiled to be achieved	Achieved by alternatives on a temporary basis	Not Achievable
Brought Forward Savings:					
Central Schools - Music Tuition Review	19	19			
Primary and Secondary Schools Implementation of Revised DSM Scheme in August 2020	408	408			
Central Schools	156	156			
Community Learning & Development	35	35			
Primary and Secondary Schools Implementation of Revised DSM Scheme in August 2020	529	529			
Central Schools - review of Central Schools, Management Structures and Learning Estate Rationalisation	150	150			
Community Learning & Development - Targeted efficiencies to be delivered from the 'Communities Development Review' workstream	39	39			
			0		
2022/23 Savings:					
Increased fees & charges for Lets	6	6			
Increases to fees for non-funded childcare	16	16			
Central Schools	125	125			
School Transport	133	133			
Post-COVID-19 operating model	26	26			
	1,642	1,642	0	0	0

¹assumes proposed DSM scheme approved by Executive



FINANCIAL PLAN EFFICIENCY PROGRESS 2022/23

Resilient Communities

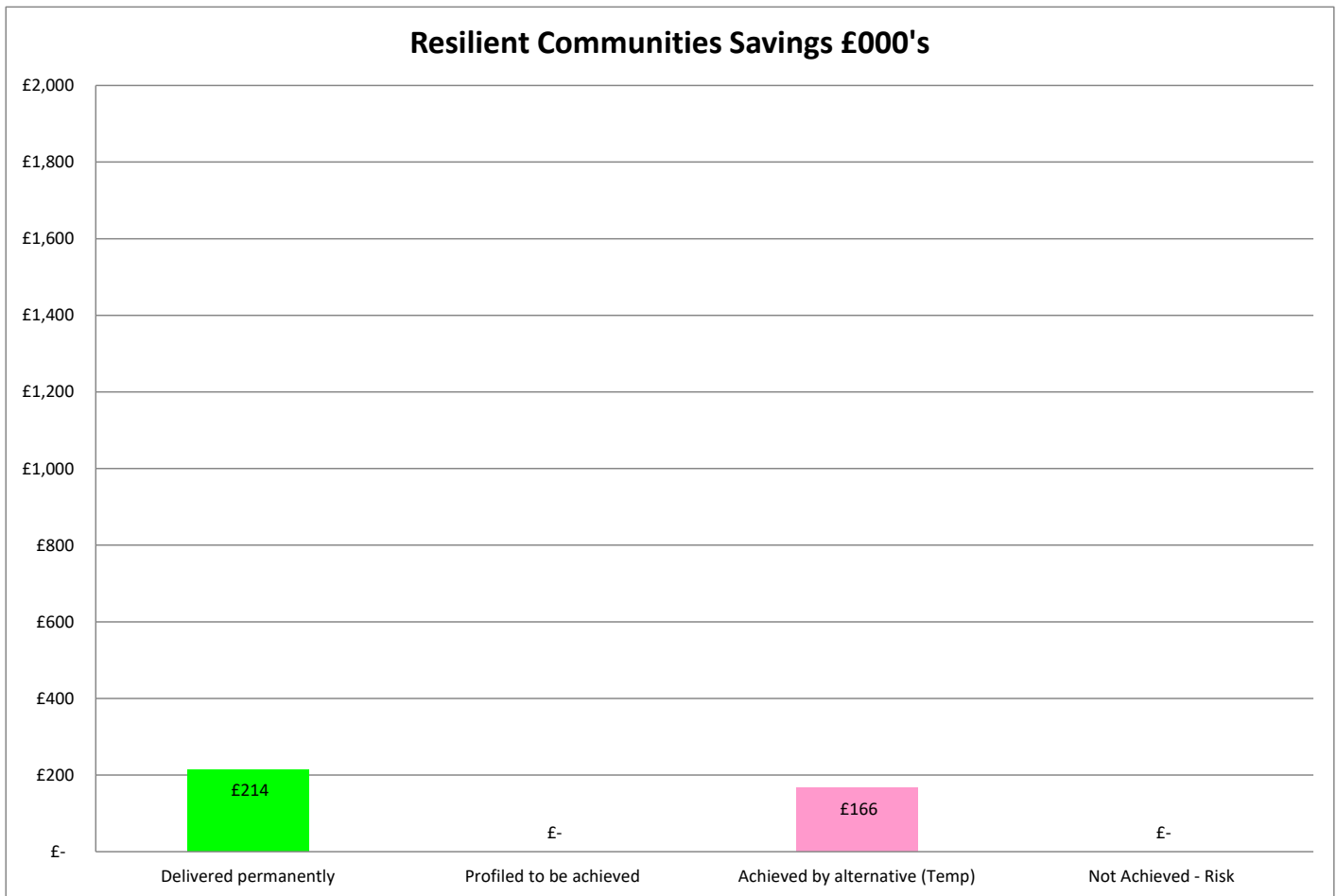
Savings :

£'000	Delivered Permanently	Profiled to be achieved	Achieved by alternatives on a temporary basis	Not Achievable
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Brought Forward Savings:

2022/23 Savings:

Additional Fees and Charges	4	4		
A re-designed operating model for the Customer and Business Admin functions through the rollout of digital services across the Council.	331	165	166	
Post-COVID-19 operating model	45	45		
	380	214	0	166
				0



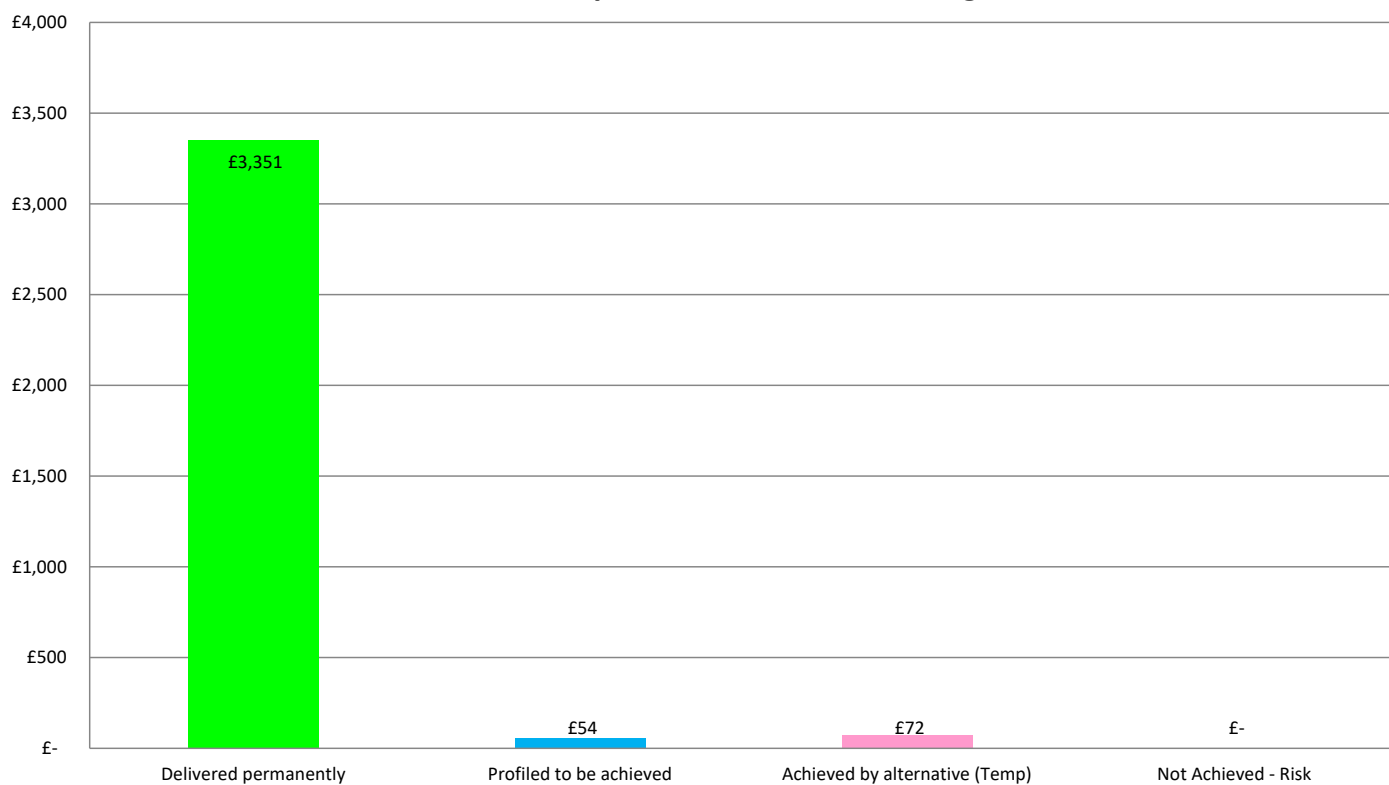
FINANCIAL PLAN EFFICIENCY PROGRESS 2022/23

Finance & Corporate Governance

Savings :

	£'000	Delivered Permanently	Profiled to be achieved	Achieved by alternatives on a temporary basis	Not Achievable
Brought Forward Savings:					
Legal Services	40	40			
Audit & Risk - Shared Service Opportunity	22	22			
Finance Savings	72	72			
Assessors & Electoral Registration Services - Structural review as a result of legislative change	17	8		9	
2022/23 Savings:					
Additional Fees & Charges Income across Regulatory Services	16	16			
Finance savings	125	62		63	
Loans Charges	25	25			
Rephasing of Loans Charges	1,500	1,500			
Legal Services	40	40			
Protective Services	86	32	54		
Communications & Marketing	7	7			
Removal of Director post	150	150			
Balance of budgeted recurrent COVID-19 contingency	1355	1355			
Post-COVID-19 operating model	22	22			
	3,477	3,351	54	72	0

Finance & Corporate Governance Savings £000's



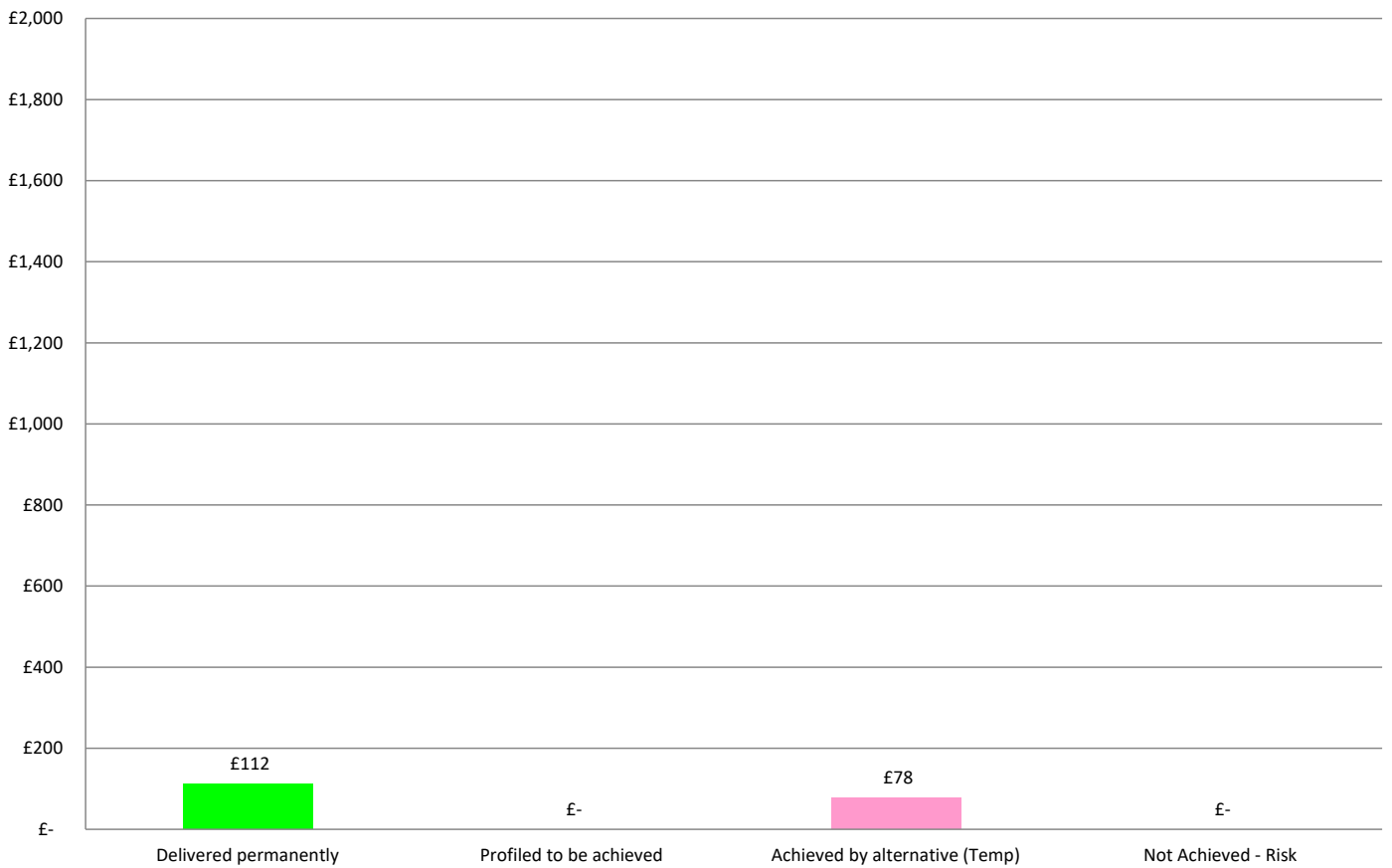
FINANCIAL PLAN EFFICIENCY PROGRESS 2022/23

People, Performance & Change

Savings :

	£'000	Delivered Permanently	Profiled to be achieved	Achieved by alternatives on a temporary basis	Not Achievable
Brought Forward Savings:					
Business Change	15				15
Reduce subscriptions budget across the Council by a further 10%	38		9		29
Progress the rollout of digital services across the Council	34				34
2022/23 Savings:					
HR	20	20			
Employment Support Service	33	33			
Reduction in Enhanced Strain on Fund	45	45			
Post-COVID-19 operating model	5	5			
	190	112	0	78	0

People, Performance & Change Savings £000's

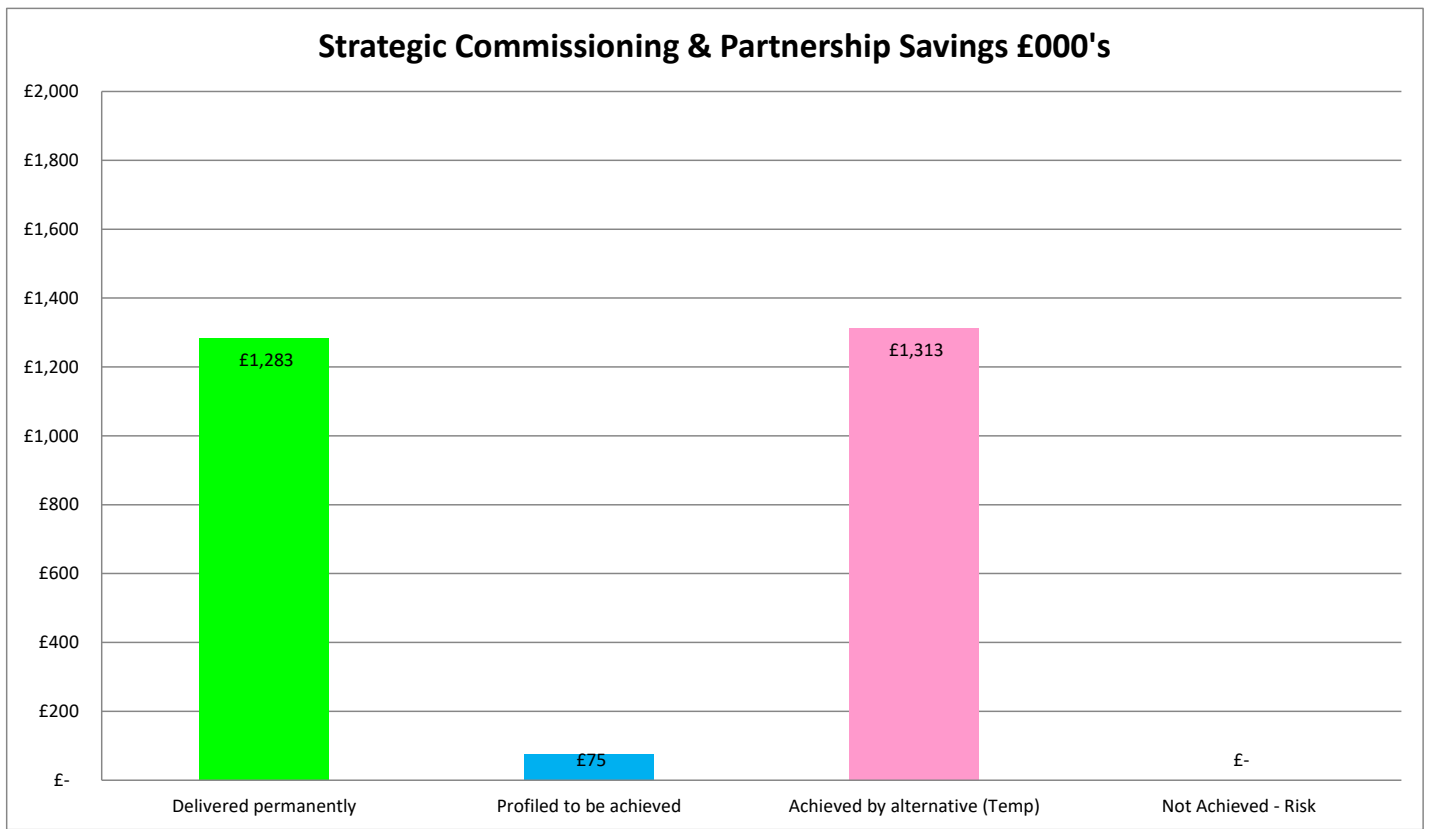


FINANCIAL PLAN EFFICIENCY PROGRESS 2022/23

Strategic Commissioning & Partnership

Savings :

	£'000	Delivered Permanently	Profiled to be achieved	Achieved by alternatives on a temporary basis	Not Achievable
Brought Forward Savings:					
Bordercare Alarms	75		75		
Enterprise Mobility	429	179			
Enterprise Mobility (Removal of Single Handed Care to SW&P)	(250)				
Reablement of Homecare	722			722	
2022/23 Savings:					
Better use of Fleet Vehicles	45	45			
Residential Care Retendering	200	200			
Management Fee reduction to Live Borders	251	251			
Culture & Sports Trusts Management Fees	500	500			
IT savings	100	100			
Strategic Commissioning Savings	591			591	
Post-COVID-19 operating model	1	1			
Additional Fees & Charges	7	7			
	2,671	1,283	75	1,313	0



Budget Virement Requirement Corporate No. of Virements 1

1 Virement is required from

Department	Finance & Corporate Governance	2022/23	2023/24	2024/25
Service	Corporate	£	£	£
Budget Head	Employee Costs	(5,565,000)	0	0
Service	Recovery Fund	£	£	£
Budget Head	Third Party Payments	(1,531,149)	0	0
Department	Social Work & Practice	2022/23	2023/24	2024/25
Service	Generic Services	£	£	£
Budget Head	Third Party Payments	(44,000)	0	0
Department	Resilient Communities	2022/23	2023/24	2024/25
Service	Council Tax Reduction Scheme	£	£	£
Budget Head	Transfer Payments	(107,000)	0	0
Department	Infrastructure & Environment	2022/23	2023/24	2024/25
Service	Waste Management Services	£	£	£
Budget Head	Third Party Payments	(173,000)	0	0
Service	Planning Services	£	£	£
Budget Head	Income	(185,000)	0	0
Service	Housing Strategy & Services	£	£	£
Budget Head	Employee Costs	(24,000)	0	0
	Total	(7,629,149)	0	0

To

Department	Infrastructure & Environment	2022/23	2023/24	2024/25
Service	Property Management Services	£	£	£
Budget Head	Employee Costs	21,000	0	0
	Premises Related Expenditure	40,000	0	0
	Supplies & Services	13,000	0	0
	Third Party Payments	15,000	0	0
Service	Estates Management Services	£	£	£
Budget Head	Employee Costs	12,000	0	0
	Premises Related Expenditure	7,000	0	0
	Third Party Payments	42,000	0	0
Service	Architects	£	£	£
Budget Head	Employee Costs	9,000	0	0
Service	Major Projects	£	£	£
Budget Head	Employee Costs	2,000	0	0
Service	Catering Services	£	£	£
Budget Head	Employee Costs	90,000	0	0
	Supplies & Services	74,000	0	0
Service	Cleaning & Facilities Management	£	£	£
Budget Head	Employee Costs	267,000	0	0

Service	Parks & Environment	£	£	£
Budget Head	Employee Costs	240,000	0	0
	Transport Related Expenditure	31,000	0	0
	Third Party Payments	24,000	0	0
Service	Network & Infrastructure Asset Management	£	£	£
Budget Head	Employee Costs	146,000	0	0
	Premises Related Expenditure	34,000	0	0
Service	Engineers	£	£	£
Budget Head	Employee Costs	20,000	0	0
	Third Party Payments	10,000	0	0
Service	Fleet Management Services	£	£	£
Budget Head	Employee Costs	46,000	0	0
Service	Waste Management Services	£	£	£
Budget Head	Employee Costs	254,000	0	0
	Transport Related Expenditure	32,000	0	0
	Supplies & Services	47,000	0	0
Service	Passenger Transport	£	£	£
Budget Head	Employee Costs	34,000	0	0
	Transport Related Expenditure	16,000	0	0
Department	Social Work & Practice	2022/23	2023/24	2024/25
Service	Children & Families Social Work	£	£	£
Budget Head	Employee Costs	164,000	0	0
Budget Head	Third Party Payments	395,000	0	0
Service	Adult Protection	£	£	£
Budget Head	Employee Costs	13,714	0	0
Service	Emergency Duty Team	£	£	£
Budget Head	Employee Costs	9,801	0	0
Service	Safer Communities	£	£	£
Budget Head	Employee Costs	65,000	0	0
Service	Older People	£	£	£
Budget Head	Employee Costs	21,608	0	0
Service	Joint Learning Disability	£	£	£
Budget Head	Employee Costs	39,027	0	0
Service	Joint Mental Health	£	£	£
Budget Head	Employee Costs	12,370	0	0
Service	Generic Services	£	£	£
Budget Head	Employee Costs	95,258	0	0
Department	Education & Lifelong Learning	2022/23	2023/24	2024/25
Service	Early Years	£	£	£
Budget Head	Employee Costs	361,879	0	0
Service	Primary Schools	£	£	£
Budget Head	Employee Costs	985,096	0	0
Service	Secondary Schools	£	£	£
Budget Head	Employee Costs	931,068	0	0
Service	Additional Support Needs	£	£	£
Budget Head	Employee Costs	334,185	0	0

Service	Educational Psychology	£	£	£
Budget Head	Employee Costs	17,595	0	0
Service	Central Schools	£	£	£
Budget Head	Employee Costs	49,356	0	0
Service	Community Learning & Development	£	£	£
Budget Head	Employee Costs	44,675	0	0
Service	School Transport	£	£	£
Budget Head	Transport Related Expenditure	615,342	0	0
Department	Resilient Communities	2022/23	2023/24	2024/25
Service	Business Support	£	£	£
Budget Head	Employee Costs	263,000	0	0
Service	Customer Advice & Support Services	£	£	£
Budget Head	Employee Costs	241,000	0	0
Department	Finance & Corporate Governance	2022/23	2023/24	2024/25
Service	Emergency Planning	£	£	£
Budget Head	Employee Costs	6,000	0	0
	Supplies & Services	33,000	0	0
Service	Finance	£	£	£
Budget Head	Employee Costs	99,000	0	0
Service	Legal Services	£	£	£
Budget Head	Employee Costs	8,000	0	0
	Supplies & Services	18,000	0	0
Service	Protective Services	£	£	£
Budget Head	Employee Costs	69,000	0	0
	Income	7,000	0	0
Service	Audit & Risk	£	£	£
Budget Head	Employee Costs	8,000	0	0
Service	Assessor & Electoral Registration Services	£	£	£
Budget Head	Employee Costs	29,000	0	0
Service	Democratic Services	£	£	£
Budget Head	Employee Costs	39,000	0	0
	Transport Related Expenditure	20,000	0	0
	Supplies & Services	28,000	0	0
	Third Party Payments	22,000	0	0
Service	Communications & Marketing	£	£	£
Budget Head	Employee Costs	16,000	0	0
Department	People, Performance & Change	2022/23	2023/24	2024/25
Service	Human Resources	£	£	£
Budget Head	Employee Costs	35,000	0	0
Service	Business Change & Programme Management	£	£	£
Budget Head	Employee Costs	45,000	0	0
Service	Business Planning Performance & Policy Development	£	£	£
Budget Head	Employee Costs	22,000	0	0

Department	Strategic Commissioning & Partnerships	2022/23	2023/24	2024/25
Service	Information Technology	£	£	£
Budget Head	Employee Costs	7,000	0	0
	Third Party Payments	260,000	0	0
Service	SB Cares	£	£	£
Budget Head	Employee Costs	669,175	0	0
Service	Commissioning	£	£	£
Budget Head	Employee Costs	4,000	0	0
	Total	7,629,149	0	0

Because Reallocation of budgets across Council Services to address impact of 2022/23 pay award and service pressures (£7,629k).

Budget Virement Requirement

Infrastructure & Environment

No. of Virements 1

1 Virement is required from

Department	Infrastructure & Environment	2022/23	2023/24	2024/25
Service	Catering Services	£	£	£
Budget Head	Supplies & Services	(74,000)	0	0

To

Department	Education & Lifelong Learning	2022/23	2023/24	2024/25
Service	School Meals	£	£	£
Budget Head	Supplies & Services	74,000	0	0

Because

Transfer available Scottish Government funding to address pressure in Education and Lifelong Learning due to the introduction of universal free school meals for primary 4 and primary 5 pupils (£74k).

Budget Virement Requirement

Social Work & Practice

No. of Virements 3

1 Virement is required from

Department	Social Work & Practice	2022/23	2023/24	2024/25
Service	Older People	£	£	£
Budget Head	Third Party Payments	(1,503,000)	0	0

To

Department	Strategic Commissioning & Partnership	2022/23	2023/24	2024/25
Service	SB Cares	£	£	£
Budget Head	Employee Related Expenditure	1,503,000	0	0

Because

Virement required to SB Cares to fund pressure due to additional home care being provided through this service and no longer being outsourced by Older People Service in Social Work & Practice (£1,503k).

2 Virement is required from

Department	Social Work & Practice	2022/23	2023/24	2024/25
Service	Older People	£	£	£
Budget Head	Third Party Payments	(240,000)	0	0

Service	Child Protection	£	£	£
Budget Head	Third Party Payments	(13,000)	0	0

Service	Quality Improvement	£	£	£
Budget Head	Third Party Payments	(37,000)	0	0

Total		(290,000)	0	0
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To

Department	Social Work & Practice	2022/23	2023/24	2024/25
Service	Joint Learning Disability Service	£	£	£
Budget Head	Third Party Payments	194,000	0	0

Service	Joint Mental Health Service	£	£	£
Budget Head	Third Party Payments	52,000	0	0

Service	Generic Services	£	£	£
Budget Head	Third Party Payments	44,000	0	0

Total		290,000	0	0
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Because

Virement required to distribute departmental underspends to offset pressures in other services (£290k).

3 Virement is required from

Department	Social Work & Practice	2022/23	2023/24	2024/25
Service	Older People	£	£	£
Budget Head	Third Party Payments	(591,000)	0	0

To

Department	Strategic Commissioning & Partnerships	2022/23	2023/24	2024/25
Service	Commissioning	£	£	£
Budget Head	Supplies & Services	591,000	0	0

Because

Utilisation of additional funding to offset undeliverable strategic commissioning savings (£591k).
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Budget Virement Requirement

Education & Lifelong Learning

No. of Virements 2

1 Virement is required from

Department	Education & Lifelong Learning	2022/23	2023/24	2024/25
Service	Central Schools	£	£	£
Budget Head	Third Party Payments	0	(57,303)	(57,303)

To

Department	Resilient Communities	2022/23	2023/24	2024/25
Service	Business Support	£	£	£
Budget Head	Income	0	57,303	57,303

Because

To allocate Children and Young Peoples Partnership Plan (CYPPP) contribution to Business Support permanently from 2023/24 onwards (£57k).

2 Virement is required from

Department	Education & Lifelong Learning	2022/23	2023/24	2024/25
Service	Central Schools	£	£	£
Budget Head	Third Party Payments	0	(189,774)	(189,774)

To

Department	Social Work & Practice	2022/23	2023/24	2024/25
Service	Children & Families Social Work	£	£	£
Budget Head	Third Party Payments	0	189,774	189,774

Because

To allocate Children and Young Peoples Partnership Plan (CYPPP) contribution to Children and Families Social Work permanently from 2023/24 onwards (£190k).

Budget Virement Requirement

Resilient Communities

No. of Virements 2

1 Virement is required from

Department	Resilient Communities	2022/23	2023/24	2024/25
Service	Council Tax Reduction Scheme	£	£	£
Budget Head	Transfer Payments	(50,000)	0	0
Service	Economic Development	£	£	£
Budget Head	Income	(16,000)	0	0
Service	Community Planning & Engagement	£	£	£
Budget Head	Employee Costs	(6,000)	0	0
Total		(72,000)	0	0

To

Department	Resilient Communities	2022/23	2023/24	2024/25
Service	Scottish Welfare Fund	£	£	£
Budget Head	Transfer Payments	15,000	0	0
Service	Cultural Services	£	£	£
Budget Head	Third Party Payments	13,000	0	0
Service	Neighbourhood Support Fund	£	£	£
Budget Head	Supplies & Services	19,000	0	0
	Supplies & Services	25,000	0	0
Total		72,000	0	0

Because

Reallocation of budgets across service to address pressures (£72k).

2 Virement is required from

Department	Resilient Communities	2022/23	2023/24	2024/25
Service	Economic Development	£	£	£
Budget Head	Supplies & Services	(6,950)	0	0

To

Department	Infrastructure & Environment	2022/23	2023/24	2024/25
Service	Major Projects	£	£	£
Budget Head	Third Party Payments	6,950	0	0

Because

Contribution towards feasibility costs for Eyemouth Harbour Expansion (£7k).

Budget Virement Requirement

People, Performance & Change

No. of Virements 1

1 Virement is required from

Department	People, Performance & Change	2022/23	2023/24	2024/25
Service	Human Resources	£	£	£
Budget Head	Employee Costs	(11,000)	0	0

To

Department	People, Performance & Change	2022/23	2023/24	2024/25
Service	Business Change & Change Management	£	£	£
Budget Head	Supplies & Services	11,000	0	0

Because

Undeliverable in-year balance of Financial Plan saving relating to review of subscriptions (£11k) to be found from additional staff turnover savings in Human Resources.
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Budget Virement Requirement **Financed by** **No. of Virements** **10**

1 Virement is required from

Department	Financed by	2022/23	2023/24	2024/25
Service	Revenue Support Grant	£	£	£
Budget Head	Income	(746,000)	0	0

To

Department	Education & Lifelong Learning	2022/23	2023/24	2024/25
Service	Central Schools	£	£	£
Budget Head	Employee Costs	746,000	0	0

Because

To allocate general revenue grant funding for newly qualified teachers for 2022/23 (£746k).

2 Virement is required from

Department	Financed by	2022/23	2023/24	2024/25
Service	Revenue Support Grant	£	£	£
Budget Head	Income	(454,000)	0	0

To

Department	Education & Lifelong Learning	2022/23	2023/24	2024/25
Service	Central Schools	£	£	£
Budget Head	Transfer Payments	454,000	0	0

Because

To allocate funding for doubling of the December 2022 Bridging Payments and the transition from Bridging Payments to Scottish Child Payment from 14 November 2022 (£454k).

3 Virement is required from

Department	Financed by	2022/23	2023/24	2024/25
Service	Revenue Support Grant	£	£	£
Budget Head	Income	(1,000)	0	0

To

Department	Education & Lifelong Learning	2022/23	2023/24	2024/25
Service	Educational Psychology	£	£	£
Budget Head	Employee Costs	1,000	0	0

Because

To allocate general revenue grant funding for Educational Psychology trainee (£1k).

4 Virement is required from

Department	Financed by	2022/23	2023/24	2024/25
Service	Transfer to/from Reserves	£	£	£
Budget Head	Capital Financing	(39,200)	0	0

To

Department	Education & Lifelong Learning	2022/23	2023/24	2024/25
Service	Central Schools	£	£	£
Budget Head	Employee Costs	39,200	0	0

Because

To allocate drawdown from Workforce Reserve to cover salary conservation as a result of revised DSM scheme (£39k).

5 Virement is required from

Department	Financed by	2022/23	2023/24	2024/25
Service	Revenue Support Grant	£	£	£
Budget Head	Income	(18,000)	0	0

To

Department	Resilient Communities	2022/23	2023/24	2024/25
Service	Customer Advice and Support Services	£	£	£
Budget Head	Employee Costs	18,000	0	0

Because

Gross up additional Scottish Government Funding for Discretionary Housing Payments Benefit Cap administration (£9k) and Council Tax Reduction (CTR) data extract administration (£9k).

6 Virement is required from

Department	Financed by	2022/23	2023/24	2024/25
Service	Revenue Support Grant	£	£	£
Budget Head	Income	(34,000)	0	0

To

Department	Resilient Communities	2022/23	2023/24	2024/25
Service	Discretionary Housing Payments	£	£	£
Budget Head	Transfer Payments	34,000	0	0

Because

Gross up additional Scottish Government funding for Discretionary Housing Payments Benefit Cap (£34k).

7 Virement is required from

Department	Financed by	2022/23	2023/24	2024/25
Service	Revenue Support Grant	£	£	£
Budget Head	Income	(16,000)	0	0

To

Department	Resilient Communities	2022/23	2023/24	2024/25
Service	Scottish Welfare Fund	£	£	£
Budget Head	Third Party Payments	16,000	0	0

Because

Gross up additional Scottish Government funding for Self Isolation Assistance Service (£16k).

8 Virement is required from

Department	Financed by	2022/23	2023/24	2024/25
Service	Transfer to/from Reserves	£	£	£
Budget Head	Capital Financing	(11,000)	0	0

To

Department	Human Resources	2022/23	2023/24	2024/25
Service	Early Retiral/Voluntary Severance	£	£	£
Budget Head	Employee Costs	11,000	0	0

Because

Drawdown from Workforce Management Allocated Reserve (£11k).

9 Virement is required from

Department	Financed by	2022/23	2023/24	2024/25
Service	Revenue Support Grant	£	£	£
Budget Head	Income	(26,000)	0	0

To

Department	Infrastructure & Environment	2022/23	2023/24	2024/25
Service	Housing Strategy & Services	£	£	£
Budget Head	Third Party Payments	26,000	0	0

Because

To gross up Scottish Government funding for Green Growth Accelerator (£26k).

10 Virement is required from

Department	Financed by	2022/23	2023/24	2024/25
Service	Revenue Support Grant	£	£	£
Budget Head	Income	(668,000)	0	0

To

Department	Financed by	2022/23	2023/24	2024/25
Service	Children & Families Social Work	£	£	£
Budget Head	Third Party Payments	668,000	0	0

Because

To gross up additional Scottish Government funding for Whole Family Wellbeing Fund (£668k).

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Budget Virement Requirement

Infrastructure & Environment

No. of Virements 5

1 Virement is required from

Department	Infrastructure & Environment	2022/23	2023/24	2024/25
Service	Housing Strategy & Services	£	£	£
Budget Head	Third Party Payments	(54,000)	54,000	0

To

Department		2022/23	2023/24	2024/25
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	54,000	(54,000)	0

Because

To earmark balance of Scottish Government funding into 2023/24 to deliver a Local Heat and Energy Efficiency Strategy for Scottish Borders Council (£54k).

2 Virement is required from

Department	Infrastructure & Environment	2022/23	2023/24	2024/25
Service	Property Management Services	£	£	£
Budget Head	Third Party Payments	(398,000)	398,000	0

To

Department		2022/23	2023/24	2024/25
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	398,000	(398,000)	0

Because

To earmark for delivery in 2023/24 sustainability and carbon reduction budget (£398k).

3 Virement is required from

Department	Infrastructure & Environment	2022/23	2023/24	2024/25
Service	Network & Infrastructure Asset Management	£	£	£
Budget Head	Third Party Payments	(248,000)	248,000	0

To

Department		2022/23	2023/24	2024/25
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	248,000	(248,000)	0

Because

To earmark for delivery in 2023/24 the remaining balance of Small Schemes (£248k).

4 Virement is required from

Department	Infrastructure & Environment	2022/23	2023/24	2024/25
Service	Passenger Transport	£	£	£
Budget Head	Transport-Related Expenditure	(48,000)	48,000	0

To

Department		2022/23	2023/24	2024/25
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	48,000	(48,000)	0

Because

To earmark for delivery in 2023/24 the remaining Demand Responsive Transport (DRT) budget (£48k).

5 Virement is required from

Department	Infrastructure & Environment	2022/23	2023/24	2024/25
Service	Planning Services	£	£	£
Budget Head	Third Party Payments	(349,000)	349,000	0

To

Department		2022/23	2023/24	2024/25
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	349,000	(349,000)	0

Because

To earmark available budget into 2023/24 for the Community Engagement Fund (£349k).

Budget Virement Requirement

Social Work & Practice

No. of Virements 8

1 Virement is required from

Department	Social Work & Practice	2022/23	2023/24	2024/25
Service	Children & Families Social Work	£	£	£
Budget Head	Third Party Payments	(668,000)	668,000	0

To

Department		2022/23	2023/24	2024/25
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	668,000	(668,000)	0

Because

To earmark into 2023/24 additional government funding for Whole Family Wellbeing Fund (£668k).

2 Virement is required from

Department	Social Work & Practice	2022/23	2023/24	2024/25
Service	Quality Improvement	£	£	£
Budget Head	Third Party Payments	(84,723)	84,723	0

To

Department		2022/23	2023/24	2024/25
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	84,723	(84,723)	0

Because

To earmark into 2023/24 Mental Health Recovery & Renewal funding (£85k).

3 Virement is required from

Department	Social Work & Practice	2022/23	2023/24	2024/25
Service	Safer Communities	£	£	£
Budget Head	Third Party Payments	(192,305)	192,305	0

To

Department		2022/23	2023/24	2024/25
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	192,305	(192,305)	0

Because

To earmark into 2023/24 for Homelessness Service specific funding for Rapid Rehousing Transition Plan (RRTP) (£192k).

4 Virement is required from

Department	Social Work & Practice	2022/23	2023/24	2024/25
Service	Safer Communities	£	£	£
Budget Head	Third Party Payments	(147,368)	147,368	0

To

Department		2022/23	2023/24	2024/25
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	147,368	(147,368)	0

Because

To earmark into 2023/24 ring fenced funding for Community Safety (£147k).

5 Virement is required from

Department	Social Work & Practice	2022/23	2023/24	2024/25
Service	Generic Services	£	£	£
Budget Head	Third Party Payments	(1,038,891)	1,038,891	0

To

Department		2022/23	2023/24	2024/25
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	1,038,891	(1,038,891)	0

Because

To earmark additional funding to relieve pressure of Adult Care Sector in 2023/24 and Carers Act (£1,039k).

6 Virement is required from

Department	Social Work & Practice	2022/23	2023/24	2024/25
Service	Older People	£	£	£
Budget Head	Third Party Payments	(429,000)	(429,000)	0

To

Department		2022/23	2023/24	2024/25
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	429,000	429,000	0

Because

To earmark into 2023/24 additional funding due to operational delays in planned activity (£429k).

7 Virement is required from

Department	Social Work & Practice	2022/23	2023/24	2024/25
Service	Children & Families	£	£	£
Budget Head	Supplies & Services	(30,000)	30,000	0

To

Department		2022/23	2023/24	2024/25
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	30,000	(30,000)	0

Because

To earmark budget into 2023/24 for Children & Families Respite Pilot (£30k).

8 Virement is required from

Department	Social Work & Practice	2022/23	2023/24	2024/25
Service	Safer Communities	£	£	£
Budget Head	Third Party Payments	(12,000)	12,000	0

To

Department		2022/23	2023/24	2024/25
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	12,000	(12,000)	0

Because

To earmark into 2023/24 balance of one-off CCTV funding to align with current procurement plans (£12k).

Budget Virement Requirement Education & Lifelong Learning No. of Virements 5

1 Virement is required from

Department	Education & Lifelong Learning	2022/23	2023/24	2024/25
Service	Early Years			
Budget Head	Employee Costs	(3,685,911)	3,685,911	0

To

Department	Education & Lifelong Learning			
Service				
Budget Head	General Fund Reserve - Earmarked Balances	3,685,911	(3,685,911)	0

Because

To earmark this ring-fenced grant from Scottish Government for the Early Years 1140 hours allocation from 2022/2023 into 2023/24 to support the delivery and implementation of the expansion. Underspend due to COVID restrictions and delayed implementation (£3,686k).

2 Virement is required from

Department	Education & Lifelong Learning	2022/23	2023/24	2024/25
Service	Primary Schools	£	£	£
Budget Head	Employee Costs	(292,351)	292,351	0

Department	Education & Lifelong Learning	2022/23	2023/24	2024/25
Service	Secondary Schools	£	£	£
Budget Head	Employee costs	(1,496,926)	1,496,926	0

Total		(1,789,277)	1,789,277	0
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To

Department	Education & Lifelong Learning	2022/23	2023/24	2024/25
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	1,789,277	(1,789,277)	0

Because

To earmark projected Devolved School Management (DSM) carry forwards budget from 2022/23 into 2023/24 as per the approved DSM scheme (£1,789k).

3 Virement is required from

Department	Education & Lifelong Learning	2022/23	2023/24	2024/25
Service	Primary Schools	£	£	£
Budget Head	Employee costs	(653,875)	653,875	0

Department	Education & Lifelong Learning	2022/23	2023/24	2024/25
Service	Secondary Schools	£	£	£
Budget Head	Employee costs	(190,437)	190,437	0

Total		(844,312)	844,312	0
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To

Department		2022/23	2023/24	2024/25
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	844,312	(844,312)	0

Because

To earmark projected Pupil Equity fund (PEF) carry forward from 2022/23 into 2023/24 to cover employee contracts until the end of the academic year (£844k).

4 Virement is required from

Department	Education & Lifelong Learning	2022/23	2023/24	2024/25
Service	Central Schools	£	£	£
Budget Head	Supplies & Services	(17,000)	17,000	0

To

Department	Education & Lifelong Learning	2022/23	2023/24	2024/25
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	17,000	(17,000)	0

Because

To earmark projected underspend in Scottish Government funding for 1+2 languages to ensure continuation of support, planning & development for schools from 2022/23 into 2023/24 for the April-August 2023 period (£17k).

5 Virement is required from

Department	Education & Lifelong Learning	2022/23	2023/24	2024/25
Service	Central Schools	£	£	£
Budget Head	Employee costs	(50,000)	0	0

To

Department	Education & Lifelong Learning	2022/23	2023/24	2024/25
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	50,000	0	0

Because

To earmark available budget into 2023/24 to support the Financial Plan (£50k).

Budget Virement Requirement

Resilient Communities

No. of Virements 5

1 Virement is required from

Department	Resilient Communities	2022/23	2023/24	2024/25
Service	Business Support	£	£	£
Budget Head	Employee Costs	(130,000)	0	0

To

Department		2022/23	2023/24	2024/25
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	130,000	0	0

Because

To earmark available budget into 2023/24 to support the Financial Plan (£130k).

2 Virement is required from

Department	Resilient Communities	2022/23	2023/24	2024/25
Service	Customer Advice & Support Services	£	£	£
Budget Head	Other Hired & Contracted	(57,000)	0	0

To

Department		2022/23	2023/24	2024/25
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	57,000	0	0

Because

To earmark available budget into 2023/24 to support the Financial Plan (£57k).

3 Virement is required from

Department	Resilient Communities	2022/23	2023/24	2024/25
Service	Economic Development	£	£	£
Budget Head	Supplies & Services	(250,000)	250,000	0

To

Department		2022/23	2023/24	2024/25
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	250,000	(250,000)	0

Because

To earmark available budget into 2023/24 to pay the hosting fee for the UCI Cycling World Championships Mountain Biking event taking place at Glentress in August 2023 (£250k).

4 Virement is required from

Department	Resilient Communities	2022/23	2023/24	2024/25
Service	Economic Development	£	£	£
Budget Head	Supplies & Services	(425,248)	425,248	0

To

Department		2022/23	2023/24	2024/25
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	425,248	(425,248)	0

Because

To earmark available budget into 2023/24 relating to additional Events Strategy Funding. This funding will be used to help promote and develop the local events sector in the Scottish Borders. Financial and staff support is required to help develop individual events and the region as a whole as an international and national events destination over 3 financial years 2022/23 - 2024/25 (£425k).

5 Virement is required from

Department	Resilient Communities	2022/23	2023/24	2024/25
Service	Neighbourhood Support Fund	£	£	£
Budget Head	Supplies & Services	(127,428)	127,428	0

To

Department		2022/23	2023/24	2024/25
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	127,428	(127,428)	0

Because

To earmark available budget into 2023/24 for the Neighbourhood Support Fund (£127k).

Budget Virement Requirement

Finance & Corporate Governance

No. of Virements 2

1 Virement is required from

Department	Finance & Corporate Governance	2022/23	2023/24	2024/25
Service	Audit & Risk	£	£	£
Budget Head	Employee Costs	(21,678)	0	0

To

Department		2022/23	2023/24	2024/25
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	21,678	0	0

Because

To earmark available budget into 2023/24 to support the Financial Plan (£22k).

2 Virement is required from

Department	Finance & Corporate Governance	2022/23	2023/24	2024/25
Service	Chief Executive	£	£	£
Budget Head	Employee Costs	(60,000)	0	0

To

Department		2022/23	2023/24	2024/25
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	60,000	0	0

Because

Earmark available staffing budget as a result of Chief Executive vacancy towards 2023/24 Financial Plan gap (£60k).

Budget Virement Requirement

People, Performance & Change

No. of Virements 1

1 Virement is required from

Department	People, Performance & Change	2022/23	2023/24	2024/25
Service	Corporate Transformation	£	£	£
Budget Head	Third Party Payments	(200,000)	0	0

To

Department		2022/23	2023/24	2024/25
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	200,000	0	0

Because

To earmark available budget into 2023/24 to support the Financial Plan (£200k).

Budget Virement Requirement

Strategic Commissioning & Partnership No. of Virements 1

1 Virement is required from

Department	Strategic Commissioning & Partnership	2022/23	2023/24	2024/25
Service	Information Technology	£	£	£
Budget Head	Third Party Payments	(1,812,000)	1,812,000	0

To

Department		2022/23	2023/24	2024/25
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	1,812,000	(1,812,000)	0

Because

To earmark available IT Transformation (T34) budget into 2023/24 to align with revised delivery timeframes (£1,812k).

MONITORING OF THE CAPITAL FINANCIAL PLAN 2022/23

Report by Acting Chief Financial Officer

EXECUTIVE COMMITTEE

14 February 2023

1 PURPOSE AND SUMMARY

- 1.1 This report updates the Executive Committee on the progress of the 2022/23 Capital Financial Plan and seeks approval for virements and the reallocation of funds.**
- 1.2 The monitoring tables in Appendix 1 report on actual expenditure to 31 December 2022. Key issues and highlights identified in these tables are summarised within this report.
- 1.3 The December month end position reflects a projected outturn of £75.119m with a net budget variance of £22.892m. This includes net timing movements from 2022/23 of £25.596m. The current forecasts continue to present challenging delivery timescales therefore there may be further slippage at year end.
- 1.4 A number of macro-economic factors continue to affect the Capital Plan in 2022/23. Unprecedented levels of inflation along with disruption in the construction materials supply chain continues to impact on the wider economy and consequently the Council. A surge in demand coupled with constraints on supply has led to price increases, shortages and longer lead times. The impact of this on tender prices for major projects and the wider Capital Plan continues to be assessed.
- 1.5 Current legally committed projects have a small risk of impact and block programmes of work can operate within a cash constrained budget and are considered lower risk, however would impact on the scale of project delivery from the blocks. The most significant risk therefore lies in the contracts being tendered this year which may result in a budget pressure. Any financial implications from these market conditions will continue to be reported through the regular budget monitoring cycle with any longer term impacts reflected in the financial planning process. In anticipation of inflationary pressures an inflation contingency of £1.253m was established at the 2021/22 year end to support potential budget pressures. This contingency was increased by £0.496m at the first two quarters and is being increased by a further £1.752m in this third quarterly monitoring, giving a revised contingency of £3.501m which a timing movement is being requested for into 2023/24 to support the 2023/24-2032/33 Capital Investment Plan.
- 1.6 Appendix 2 contains a list of the block allocations approved for this year and the various approved and proposed projects to be allocated from them within the 2022/23 Capital Plan.
- 1.7 Appendix 3 contains a list of estimated whole project capital costs for single projects which will not be completed in the current financial year.

2 RECOMMENDATIONS

2.1 It is recommended that the Executive Committee:

- (a) Agrees the projected outturn in Appendix 1 as the revised capital budget and approves the virements required;**
- (b) Notes the list of block allocations detailed in Appendix 2; and**
- (c) Notes the list of whole project costs detailed in Appendix 3.**

3 BACKGROUND

- 3.1 The Council approved the Capital Plan for the period 2022/23 to 2031/32 on 22 February 2022, this has subsequently been updated to reflect budget adjustments, associated timing movements and other approvals.
- 3.2 The table below shows the movements in the resources of the Capital Plan through 2022/23:

	£000s
Capital Plan 2022/23 as approved at Council 22 February 2022	103.318
Netherdale pitch replacement – Executive Committee 1 st March 2022	0.425
Land at Easter Langlee, Galashiels – Executive Committee 22 nd March 2022	0.132
Timing movements and budget adjustments reported as part of out-turn 2021/22	8.973
June Executive Committee timing movements and budget adjustments	0.342
Executive Committee 13 th September – High Street/Market Place, Jedburgh	0.200
September Executive Committee timing movement and budget adjustments	(15.379)
Revised Capital Plan 2022/23	98.011

- 3.3 The presentation of the monitoring tables in Appendix 1 focuses on the three year Operational Plan of the approved 10 year Capital Financial Plan. The first section of the tables in Appendix 1 focuses in detail on the 2022/23 position, there are three columns each for 2023/24 and 2024/25 and then three columns for the 7 year strategic plan 2025/26 to 2031/32. For 2022/23 the variance between the latest approved budget and the projected outturn is analysed between timing movements between financial years and absolute changes in costs (budget movements). For 2023/24 and 2024/25 the table presents the impact of the total variance projected between the latest approved budget and projected outturn. Below the tables, a narrative is provided where appropriate.
- 3.4 This report is the third monitoring report in the planned reporting schedule for 2022/23.

4 MONITORING THE PLAN

- 4.1 Appendix 1 to this report contains the budget monitoring tables. The actual expenditure to 31 December 2022 is shown together with the projected outturn for the full financial year and where appropriate contains an explanation of budget variances, for which virements are required. Appendix 2 also contains any budget and timing movements approved by Directors under the Financial Regulations approved in January 2022.
- 4.2 The actual expenditure to 31 December 2022 has been adjusted for any credit balances for accrued expenses from 2021/22 which have not yet been invoiced.
- 4.3 Appendix 2 contains a summary for each block allocation within the 2022/23 Capital Plan of approved and proposed proposals for various projects and programmes.

- 4.4 Appendix 3 contains a list of estimated whole project capital costs for single projects where the project will not be completed in the current financial year.

5 HIGHLIGHTS

- 5.1 As reflected in Appendix 1, there are some timing movements with regards to the funding and expenditure associated with projects.

- 5.2 Key highlights from variances in Appendix 1 are:

a) Plant & Vehicle Replacement

Procurement of new plant and vehicle is progressing well with an additional £2.2m being drawn down from the replacement fund to fund a forecast spend in the current year of £4.2m based on current manufacturers delivery timescales.

b) Digital Transformation

Timing movement of £4.488m to 2023/24 to align with revised delivery of IT Transformation programme.

c) Early Years Expansion

Market conditions for planned nursery projects in Lilliesleaf and Newcastleton as well as at Burgh Primary School in Galashiels have resulted in delays. Scoping is underway to establish the enhancements required to provide facilities for 2 year olds in hubs. Condition surveys of Early Years estate are due to take place, at least 2 modular units are expected to require replacement in future years. The above have combined to require timing movements into 2023/24, 2024/25 and 2025/26.

d) Earlston Primary School

Demolition works have been proceeding as planned. The new build part of the project is in the final stages of the procurement process, this has taken longer than anticipated as a result of market conditions. Works are planned to commence for the new build in early 2023/24 and the timing movement of £2.4m into 2023/24 and £4.6m into 2024/25 reflects the updated spend profile for the project.

e) Peebles High School

Works have commenced for the enabling works associated with the 3G pitch and games hall extension. The construction of the new build part of the project will commence early 2023/24. A timing movement is required to reflect the updated spend profile.

f) Borderlands

Work is being undertaken with project leads and the Accountable body to revise project timescales for three Borderlands projects which are progressing through outline and final business case approvals, for Destination Tweed, Borders Railway and Natural Capital projects. A timing movement into 2023/24 is being reflected whilst this work is undertaken. These projects are funded by income from the Borderland Deals by Scottish Government and UK Government.

5.3 Emergency & Unplanned Schemes

The table below provides an update on the position for Emergency & Unplanned Schemes showing a timing movement to 2023/24.

Emergency & Unplanned	£000s
Budget as Approved at Council 22 February 2022	0.175
Timing movement to 2023/24	(0.057)
Current balance	0.118

6 IMPLICATIONS

6.1 Financial

There are no financial implications beyond those contained in the report and Appendices 1-3.

6.2 Risk and Mitigations

At the end of December 2022, actual expenditure totalled £40.280m which represents 54% of the projected outturn, excluding the impact of year end accruals. There is a risk of further timing movements this financial year some of which has already been highlighted in narrative in Appendix 1. It is vital that capital budgets continue to be monitored carefully through the Project Managers and that their outturn projections are as accurate as possible. This is important as optimism bias by managers with respect to spend profiles may result in the council borrowing in advance of need and thereby incurring the cost of carrying surplus funds.

6.3 Integrated Impact Assessment

No Equalities Impact Assessment has been carried out in relation to the contents of this report; it is, however, expected that for individual projects this work will have been undertaken by the relevant project manager/ budget holder prior to budget being approved.

6.4 Sustainable Development Goals

There are no direct economic, social or environmental issues with this report although there may be within individual projects and these will be identified and addressed as appropriate as part of their specific governance arrangements.

6.5 Climate Change

There are no direct carbon emissions impacts as a result of this monitoring report; however, there may be within individual projects and these will be identified and addressed as appropriate as part of their specific governance arrangements.

6.6 Rural Proofing

This report does not relate to new or amended policy or strategy and as a result rural proofing is not an applicable consideration.

6.7 Data Protection Impact Statement

There are no personal data implications arising from the proposals contained in this report.

6.8 Changes to Scheme of Administration or Scheme of Delegation

No changes to the Scheme of Administration or Delegation are required as a result of the report.

7 CONSULTATION

7.1 The Monitoring Officer/Chief Legal Officer, the Chief Officer Audit and Risk, the Service Director HR & Communications, the Clerk to the Council and Corporate Communications are being consulted and comments will be incorporated into the final report.

7.2 The Director Infrastructure & Environment has been consulted in the preparation of this report and the content of the detailed appendices.

Approved by

Suzy Douglas
Acting Chief Financial Officer

Signature

Author(s)

Name	Designation and Contact Number
Suzy Douglas	Acting Chief Financial Officer, 01835 824000 Ext 5881

Background Papers: n/a

Previous Minute Reference: n/a

Note – You can get this document on tape, in Braille, large print and various computer formats by contacting the address below. Suzy Douglas can also give information on other language translations as well as providing additional copies.

Contact us at Suzy Douglas, Council Headquarters, Newtown St Boswells, Melrose, TD6 0SA; Tel: 01835 824000 X5881.

Scottish Borders Council
Capital Financial Plan

SUMMARY	2022/23				2023/24			2024/25			2025/26 - 2031/32		
	Actual to 31/12/22	Projected Outturn	Latest Approved Budget	Variance	Latest Approved Budget	Variance	Projected Budget	Latest Approved Budget	Variance	Projected Budget	Latest Approved Budget	Variance	Projected Budget
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
Plant & Vehicle Fund	1,499	4,200	2,000	2,200	2,000	0	2,000	2,000	0	2,000	14,000	0	14,000
Non Plant & Vehicle Fund	136	148	104	43	0	0	0	0	0	0	0	0	0
Flood & Coastal Protection	13,509	22,924	22,924	0	20,761	0	20,761	828	0	828	3,483	0	3,483
Land and Property Infrastructure	3,361	6,260	8,357	(2,098)	3,646	2,855	6,501	3,505	0	3,505	17,010	0	17,010
Road & Transport Infrastructure	8,191	12,542	12,376	166	8,614	0	8,614	9,404	0	9,404	53,126	0	53,126
Waste Management	126	280	462	(182)	101	239	340	106	0	106	910	0	910
Total Infrastructure & Environment	26,821	46,354	46,223	130	35,122	3,094	38,216	15,843	0	15,843	88,529	0	88,529
Corporate	2,896	5,738	10,333	(4,595)	6,543	4,595	11,138	184	0	184	1,187	0	1,187
Total Corporate Services	2,896	5,738	10,333	(4,595)	6,543	4,595	11,138	184	0	184	1,187	0	1,187
School Estate	6,275	16,090	25,689	(9,599)	42,360	2,952	45,312	65,541	5,214	70,755	63,465	433	63,898
Total Learning Estate	6,275	16,090	25,689	(9,599)	42,360	2,952	45,312	65,541	5,214	70,755	63,465	433	63,898
Ports Infrastructure	1,343	1,679	1,830	(151)	599	67	666	595	0	595	6,585	0	6,585
Culture & Heritage	189	224	630	(406)	0	281	281	0	0	0	0	0	0
Total Culture & Sport	1,532	1,903	2,460	(557)	599	348	947	595	0	595	6,585	0	6,585
Economic Regeneration	2,021	3,803	9,079	(5,276)	13,740	5,036	18,776	16,975	0	16,975	38,442	0	38,442
Housing Strategy & Services	275	375	550	(175)	500	50	550	500	0	500	3,500	0	3,500
Total Economic Regeneration	2,296	4,178	9,629	(5,451)	14,240	5,086	19,326	17,475	0	17,475	41,942	0	41,942
Emergency & Unplanned Schemes	0	118	1,924	(1,806)	175	3,501	3,676	175	0	175	1,225	0	1,225
Total Emergency & Unplanned Schemes	0	118	1,924	(1,806)	175	3,501	3,676	175	0	175	1,225	0	1,225
Social Care Infrastructure	461	740	1,753	(1,013)	12,293	1,013	13,306	1,569	0	1,569	8,773	0	8,773
Total Social Care Infrastructure	461	740	1,753	(1,013)	12,293	1,013	13,306	1,569	0	1,569	8,773	0	8,773
Planned Programming Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Planned Programming Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Scottish Borders Council	40,280	75,119	98,011	(22,892)	111,332	20,589	131,921	101,382	5,214	106,596	211,706	433	212,139

Scottish Borders Council
Capital Financial Plan

		2022/23				2023/24			2024/25			2025/26 - 2031/32		
	R A G	Actual to 31/12/22	Projected Outturn	Latest Approved Budget	Variance	Latest Approved Budget	Variance	Projected Budget	Latest Approved Budget	Variance	Projected Budget	Latest Approved Budget	Variance	Projected Budget
		£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
Plant & Vehicle Fund														
Plant & Vehicle Replacement - P&V Fund	A	1,499	4,200	2,000	2,200	2,000	0	2,000	2,000	0	2,000	14,000	0	14,000
		1,499	4,200	2,000	2,200	2,000	0	2,000	2,000	0	2,000	14,000	0	14,000
Non-Plant & Vehicle Fund														
Other Fleet - Electric Vehicles	G	58	60	22	38	0	0	0	0	0	0	0	0	0
Other Fleet - Electric Vehicles - Infrastructure	G	78	87	82	5	0	0	0	0	0	0	0	0	0
		136	148	104	43	0	0	0	0	0	0	0	0	0
Flood & Coastal Protection														
Flood Prevention Works & Scheme Preparation	G	290	600	600	0	372	0	372	372	0	372	2,604	0	2,604
General Flood Protection Block	G	15	130	130	0	0	0	0	0	0	0	0	0	0
Hawick Flood Protection	G	13,204	22,194	22,194	0	20,389	0	20,389	456	0	456	879	0	879
		13,509	22,924	22,924	0	20,761	0	20,761	828	0	828	3,483	0	3,483
Passive Land and Property Infrastructure														
Asset Rationalisation	G	391	537	1,304	(767)	0	767	767	0	0	0	0	0	0
Building Upgrades	G	429	571	571	0	437	0	437	437	0	437	4,181	0	4,181
Energy Efficiency Works	G	953	1,455	2,359	(904)	1,045	1,086	2,131	1,045	0	1,045	7,315	0	7,315
Health and Safety Works	G	211	614	703	(89)	400	0	400	400	0	400	3,400	0	3,400
Free School Meals	G	0	100	0	100	0	640	640	0	0	0	0	0	0
Play Areas & Outdoor Community Spaces	G	582	1,829	2,137	(309)	764	322	1,086	518	0	518	1,131	0	1,131
Jedburgh High Street Building	G	597	783	712	71	1,000	(71)	929	1,000	0	1,000	0	0	0
Coldstream Cemetery Development	G	2	75	75	0	0	0	0	0	0	0	0	0	0
Cemetery Land Acquisition & Development	G	0	5	94	(89)	0	0	0	105	0	105	983	0	983
Innerleithen Gypsy/Traveller Site	G	1	3	3	0	0	0	0	0	0	0	0	0	0
Land at Easter Langlee, Galashiels (inc. Roundabout)	G	21	21	132	(111)	0	111	111	0	0	0	0	0	0
Nature Restoration Fund	G	174	267	267	0	0	0	0	0	0	0	0	0	0
		3,361	6,260	8,357	(2,098)	3,646	2,855	6,501	3,505	0	3,505	17,010	0	17,010

Scottish Borders Council
Capital Financial Plan

		2022/23				2023/24			2024/25			2025/26 - 2031/32		
	R A G	Actual to 31/12/22 £000	Projected Outturn £000	Latest Approved Budget £000	Variance £000	Latest Approved Budget £000	Variance £000	Projected Budget £000	Latest Approved Budget £000	Variance £000	Projected Budget £000	Latest Approved Budget £000	Variance £000	Projected Budget £000
Road & Transport Infrastructure														
Cycling Walking & Safer Streets	G	550	638	638	0	404	0	404	404	0	404	1,886	0	1,886
Engineering Minor Works	G	0	14	14	0	0	0	0	0	0	0	0	0	0
Lighting Asset Management Plan	G	83	160	160	0	160	0	160	160	0	160	1,120	0	1,120
Street Lighting Energy Efficiency Project	G	0	0	0	0	0	0	0	0	0	0	0	0	0
Peebles Bridge	G	0	0	0	0	0	0	0	0	0	0	420	0	420
Reston Station Contribution	G	(12)	600	600	0	0	0	0	1,740	0	1,740	0	0	0
Roads & Bridges -inc. RAMP, Winter Damage & Slopes	G	6,150	8,950	8,784	166	7,660	0	7,660	7,100	0	7,100	49,700	0	49,700
Drainage, Kelso	G	0	50	50	0	0	0	0	0	0	0	0	0	0
Galashiels Transport Interchange	G	0	17	17	0	0	0	0	0	0	0	0	0	0
Union Chain Bridge	G	(112)	358	358	0	0	0	0	0	0	0	0	0	0
Roundabout at Easter Langlee, Galashiels	G	2	105	105	0	390	0	390	0	0	0	0	0	0
Eddleston Water Path	G	1,529	1,650	1,650	0	0	0	0	0	0	0	0	0	0
		8,191	12,542	12,376	166	8,614	0	8,614	9,404	0	9,404	53,126	0	53,126
Waste Management														
WBC - Improved Skip Infrastructure	G	0	4	4	0	0	0	0	0	0	0	0	0	0
Easter Langlee Cell Provision	G	0	59	59	0	0	0	0	0	0	0	0	0	0
Easter Langlee Leachate Management Facility	G	(0)	0	140	(140)	0	140	140	0	0	0	0	0	0
New Easter Langlee Waste Transfer Station	G	18	62	62	0	0	0	0	0	0	0	0	0	0
Closed Landfill Site- Health & Safety Works	A	4	30	30	0	0	57	57	0	0	0	0	0	0
Wheeled Bins (100 in total) - Street Cleansing	G	0	10	52	(42)	0	42	42	0	0	0	0	0	0
Waste Containers	G	104	115	115	0	101	0	101	106	0	106	910	0	910
		126	280	462	(182)	101	239	340	106	0	106	910	0	910
Total Infrastructure & Environment		26,821	46,353	46,223	130	35,122	3,094	38,216	15,843	0	15,843	88,529	0	88,529

<p>Plant & Vehicle Fund</p> <p>Plant & Vehicle Replacement - P&V Fund</p>	<p>Gross up budget by £2.2m to £4.2m based on orders placed expecting delivery before 31 March 2023. Changes to manufacturers delivery timescales could impact final outturn.</p>
<p>Non-Plant & Vehicle Fund</p> <p>Other Fleet - Electric Vehicles Other Fleet - Electric Vehicles - Infrastructure</p>	<p>Gross up electric vehicle funding in line with expenditure. Gross up Switched on Fleet grant funding for 2022/23 (£10k) and gross down £5k relating to accrued Switched on Fleet grant funding in 2021/22 (£5k).</p>
<p>Flood & Coastal Protection</p> <p>Flood Prevention Works & Scheme Preparation</p>	<p>See appendix 2 for block re-allocation.</p>
<p>Land and Property Infrastructure</p> <p>Asset Rationalisation Building Upgrades Energy Efficiency Works Health and Safety Works Free School Meals Play Areas & Outdoor Community Spaces Jedburgh High Street Building Cemetery Land Acquisition & Development Land at Easter Langlee, Galashiels</p>	<p>See Appendix 2 for block re-allocation including a timing movement £767k into 2023/24 required for redundant Building Demolition, £31k to be completed in 2023/24 and future Asset Development & Reconfiguration £736k. See appendix 2 for block re-allocation. Gross up funding for Smart Grid Project £122k Scottish Government and £60k Switched on Fleet funding. Timing movement of £1.086m to 2023/24 required including - Solar Photovoltaic panels (£200k), Chirnside PS front elevation window replacement (£350k), Conversion of energy source (£245k). See appendix 2 for block re-allocation. To return projected in-year underspend in project budget to Inflation Contingency (£89k). Gross up funding from Scottish Government to support the phased expansion of free school meals to primary school children for P4-P7 (£740k). Profiled for spend in 2022/23 and 2023/24. See appendix 2 for block re-allocation. Timing movement into 2023/24 for Jedburgh Allerley Well Park (£232k) with onsite works due to start in Spring 2023 and Innerleithen Public Park Drainage & Surfacing Works (£90k), drainage works programmed to be undertaken in 2022/23, the area will be monitored in 2023 to determine if the re-surfacing works are required. Gross up Development Contributions for Duns Public Park (£13.5k). Acceleration of budget (£71k) from 2023/24 required to complete de-build project within current financial year. Further costs for boundary walls may be required, amount still to be quantified. Return projected in-year underspend in project budget to Inflation Contingency (£89k). Timing movement into 2023/24 due to delays with utility disconnections (£111k). Contract for demolition works to be re-tendered once confirmation of service disconnections received.</p>

Road & Transport Infrastructure	
<p>Lighting Asset Management Plan Roads & Bridges -Inc. RAMP, Winter Damage & Slopes</p>	<p>See appendix 2 for block re-allocation. See appendix 2 for block re-allocation. Gross up additional external funding from the Strategic Timber Transport Scheme (STTS) and other partners at D172-6 Harehead (£89k) and B6357 East of Swinnie (£77k).</p>
Waste Management	
<p>Easter Langlee Leachate Management Facility Closed Landfill Site- Health & Safety Works Wheeled Bins (100 in total) - Street Cleansing</p>	<p>Recent relaxations on SEPA restrictions mean this project is on hold for now until the implications are fully understood. Additional budget required for decommissioning works following scoping of requirements, funded from Emergency & Unplanned in 2023/24. Timing movement into 2023/24 to match planned spend.</p>

Scottish Borders Council
Capital Financial Plan

		2022/23				2023/24			2024/25			2025/26 - 2031/32		
	R A G	Actual to 31/12/22 £000	Projected Outturn £000	Latest Approved Budget £000	Variance £000	Latest Approved Budget £000	Variance £000	Projected Budget £000	Latest Approved Budget £000	Variance £000	Projected Budget £000	Latest Approved Budget £000	Variance £000	Projected Budget £000
Corporate														
ICT - Outwith CGI Scope	G	17	24	24	0	24	0	24	56	0	56	536	0	536
Inspire Learning	G	3	3	110	(107)	683	107	790	128	0	128	338	0	338
Digital Transformation	A	2,876	5,711	10,199	(4,488)	5,836	4,488	10,324	0	0	0	313	0	313
		2,896	5,738	10,333	(4,595)	6,543	4,595	11,138	184	0	184	1,187	0	1,187
Total Corporate		2,896	5,738	10,333	(4,595)	6,543	4,595	11,138	184	0	184	1,187	0	1,187

Corporate		
Inspire Learning		Timing movement into 2023/24. Funding to be used to fund iPad refresh in September 2023.
Digital Transformation		Timing movement into 2023/24 to tie in with current planned delivery of IT Transformation programme (£4.5m).

Scottish Borders Council
Capital Financial Plan

		2022/23				2023/24			2024/25			2025/26 - 2031/32		
	R A G	Actual to 31/12/22	Projected Outturn	Latest Approved Budget	Variance	Latest Approved Budget	Variance	Projected Budget	Latest Approved Budget	Variance	Projected Budget	Latest Approved Budget	Variance	Projected Budget
		£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
Learning Estate														
Early Years Expansion	A	280	1,276	3,059	(1,783)	0	736	736	0	614	614	0	433	433
Jedburgh Learning Campus	G	1	15	15	0	0	0	0	0	0	0	0	0	0
Eyemouth Primary School	G	6	84	84	0	3,360	0	3,360	7,402	0	7,402	4,000	0	4,000
Earlston Primary School	A	819	1,717	8,717	(7,000)	4,163	2,400	6,563	225	4,600	4,825	0	0	0
Gala Academy	G	1,773	4,813	5,713	(900)	13,000	900	13,900	27,100	0	27,100	7,935	0	7,935
New Hawick High School	G	47	150	617	(467)	937	467	1,404	8,624	0	8,624	38,039	0	38,039
School Estate Block	A	212	719	2,219	(1,500)	1,800	500	2,300	1,790	0	1,790	12,530	0	12,530
Inspire Academy	G	547	944	944	0	0	0	0	0	0	0	0	0	0
Peebles High School	A	2,590	6,372	4,321	2,051	19,100	(2,051)	17,049	20,400	0	20,400	961	0	961
		6,275	16,090	25,689	(9,599)	42,360	2,952	45,312	65,541	5,214	70,755	63,465	433	63,898
Total Learning Estate		6,275	16,090	25,689	(9,599)	42,360	2,952	45,312	65,541	5,214	70,755	63,465	433	63,898

Learning Estate		
Early Years Expansion	Timing movement into 2023/24 (£736k), 2024/25 (£614k) and 2025/26 (£433k) in line with projections submitted to Scottish Futures Trust in December 2022.	
Earlston Primary School	Demolition works are proceeding as planned, the new build project is in the final stages of procurement. Works are planned to commence for the new build in early 2023/24 and timing movements into 2023/24 (£2.4m) and 2024/25 (£4.6m) are required to reflect the updated spend profile.	
Gala Academy	Works have commenced on the enabling works to undertake partial demolition of the existing building in advance of the main new build. A timing movement into 2023/24 is required to align with the updated spend profile for the enabling works.	
New Hawick High School	Early design works continue. A timing movement into 2023/24 is required to reflect the updated spend profile.	
School Estate Block	See appendix 2 for block re-allocation. Budget transfer to Inflation Contingency to support construction of new schools in 2023/24. Timing movement into 2023/24 to align with revised project timescales.	
Peebles High School	Timing movement into 2023/24 in line with revised project timescales.	

Scottish Borders Council
Capital Financial Plan

	R A G	2022/23				2023/24			2024/25			2025/26 - 2031/32		
		Actual to 31/12/22	Projected Outturn	Latest Approved Budget	Variance	Latest Approved Budget	Variance	Projected Budget	Latest Approved Budget	Variance	Projected Budget	Latest Approved Budget	Variance	Projected Budget
		£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
Sports Infrastructure														
Culture & Sports Trusts - Plant & Services	G	0	302	299	3	215	(3)	212	215	0	215	1,955	0	1,955
Netherdale Spectator Stand	G	1,025	1,055	1,125	(70)	0	70	70	0	0	0	0	0	0
Floodlighting	G	3	4	4	0	0	0	0	0	0	0	0	0	0
Netherdale Pitch Replacement	A	315	318	402	(84)	15	0	15	0	0	0	0	0	0
Synthetic Pitch Replacement Fund	G	0	0	0	0	369	0	369	380	0	380	4,630	0	4,630
		1,343	1,679	1,830	(151)	599	67	666	595	0	595	6,585	0	6,585
Culture & Heritage														
Jim Clark Museum	G	11	19	19	0	0	0	0	0	0	0	0	0	0
Public Hall Upgrades	G	0	0	281	(281)	0	281	281	0	0	0	0	0	0
Sir Walter Scott Court House - Phase 2	A	178	205	330	(125)	0	0	0	0	0	0	0	0	0
		189	224	630	(406)	0	281	281	0	0	0	0	0	0
Total Culture & Sport		1,532	1,903	2,460	(557)	599	348	947	595	0	595	6,585	0	6,585

Sports Infrastructure		
Culture & Sports Trusts - Plant & Services	Small acceleration of capital spend for Berwickshire Recreation Education Sports Trust (£3k) to fund costs associated and incurred for their renewable energy project.	
Netherdale Spectator Stand	Timing movement into 2023/24 to fund replacement of concrete steps. Works delayed to allow for stand re-opening at end of October for rest of season.	
Netherdale Pitch Replacement	Revised forecast of costs releasing £84k to Inflation Contingency.	
Culture & Heritage		
Public Hall Upgrades	Timing movement into 2023/24 to align with revised project timeframes. Talks ongoing with internal management of Live Borders and external contractors to finalise plans for 2023/24.	
Sir Walter Scott Court House - Phase 2	Revised forecast costs of £205k releasing £125k to Inflation Contingency.	

Scottish Borders Council
Capital Financial Plan

	R A G	2022/23				2023/24			2024/25			2025/26 - 2031/32		
		Actual to 31/12/22	Projected Outturn	Latest Approved Budget	Variance	Latest Approved Budget	Variance	Projected Budget	Latest Approved Budget	Variance	Projected Budget	Latest Approved Budget	Variance	Projected Budget
		£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
Economic Regeneration														
Borders Town Centre Regeneration Block	G	634	1,646	1,876	(230)	70	230	300	70	0	70	670	0	670
Borders Innovation Park	G	39	50	500	(450)	4,522	450	4,972	6,183	0	6,183	3,405	0	3,405
Newtown St Boswells Regeneration	G	0	0	224	(224)	120	224	344	56	0	56	0	0	0
Eyemouth Regeneration	G	223	254	254	0	0	0	0	0	0	0	0	0	0
Hawick Regeneration Block	G	979	1,637	1,640	(3)	861	3	864	0	0	0	0	0	0
Galashiels Town Centre Regeneration	G	0	23	415	(392)	0	392	392	0	0	0	0	0	0
Borderlands	A	0	0	3,732	(3,732)	8,167	3,732	11,899	10,666	0	10,666	34,367	0	34,367
Access to Employment Land, Duns	G	78	110	110	0	0	0	0	0	0	0	0	0	0
Earlston Business Relocation	A	68	83	328	(245)	0	5	5	0	0	0	0	0	0
		2,021	3,803	9,079	(5,276)	13,740	5,036	18,776	16,975	0	16,975	38,442	0	38,442
Housing Strategy & Services														
Private Sector Housing Grant - Adaptations	A	275	375	550	(175)	500	50	550	500	0	500	3,500	0	3,500
		275	375	550	(175)	500	50	550	500	0	500	3,500	0	3,500
Total Economic Development & Corporate Services		2,296	4,177	9,629	(5,451)	14,240	5,086	19,326	17,475	0	17,475	41,942	0	41,942

Economic Regeneration		
Borders Town Centre Regeneration Block	Timing movement into 2023/24.	
Borders Innovation Park	Timing movement required into 2023/24 due to badgers being identified in the line of the new access road delaying the start of these works until the end of the breeding season, works now expected to start in Summer 2023 (£450k).	
Newtown St Boswells Regeneration	Timing movement into 2023/24 to align with revised project timescales.	
Hawick Regeneration Block	Small timing movement into 2023/24 for Galalaw Access Road (£3k) to align with remaining works to be carried out during seeding season (mid-April).	
Galashiels Town Centre Regeneration	Timing movement into 2023/24 to align with revised project timescales.	
Borderlands	Timing movement into 2023/24 to align with project timescales.	
Earlston Business Relocation	£240k to Inflation Contingency and a small timing movement into 2023/24 of £5k.	
Housing Strategy & Services		
Private Sector Housing Grant - Adaptations	Revised forecast costs of £375k releasing £125k to Inflation Contingency and a small timing movement into 2023/24 of £50k.	

Scottish Borders Council
Capital Financial Plan

		2022/23				2023/24			2024/25			2025/26 - 2031/32		
	R A G	Actual to 31/12/22 £000	Projected Outturn £000	Latest Approved Budget £000	Variance £000	Latest Approved Budget £000	Variance £000	Projected Budget £000	Latest Approved Budget £000	Variance £000	Projected Budget £000	Latest Approved Budget £000	Variance £000	Projected Budget £000
Emergency & Unplanned Schemes														
Emergency & Unplanned Schemes	A	0	118	175	(57)	175	0	175	175	0	175	1,225	0	1,225
Inflation Contingency	A	0	0	1,749	(1,749)	0	3,501	3,501	0	0	0	0	0	0
		0	118	1,924	(1,806)	175	3,501	3,676	175	0	175	1,225	0	1,225
Total Emergency & Unplanned Schemes		0	118	1,924	(1,806)	175	3,501	3,676	175	0	175	1,225	0	1,225

Emergency & Unplanned Schemes														
Emergency & Unplanned Schemes		Timing movement of £57k into 2023/24 to fund additional budget requirement in the Closed Landfill Site- Health & Safety Works project in Waste Management.												
Inflation Contingency		Transfer available budget from Health & Safety Works (£89k), Cemetery Land Acquisition & Development (£89k), School Estate Block (£1m), Private Sector Housing Grant - Adaptations (£125k); Netherdale Pitch Replacement (£84k), Sir Walter Scott Court House (£125k), and Earlston Business Relocation (£240k). Timing movement of £3.501m into 2023/24 to support the delivery of the 2023/24-2031/32 Capital Financial Plan.												

Scottish Borders Council
Capital Financial Plan

	R A G	2022/23				2023/24			2024/25			2025/26 - 2031/32		
		Actual to 31/12/22 £000	Projected Outturn £000	Latest Approved Budget £000	Variance £000	Latest Approved Budget £000	Variance £000	Projected Budget £000	Latest Approved Budget £000	Variance £000	Projected Budget £000	Latest Approved Budget £000	Variance £000	Projected Budget £000
Social Care Infrastructure														
Care Inspectorate Requirements & Upgrades	G	6	40	40	0	41	0	41	41	0	41	301	0	301
Technology Enabled Care	G	10	10	51	(41)	0	41	41	0	0	0	0	0	0
Residential Care Accommodation - Upgrades	G	251	290	1,262	(972)	0	972	972	0	0	0	0	0	0
2 Residential Care Homes	G	194	400	400	0	12,252	0	12,252	1,528	0	1,528	8,472	0	8,472
		461	740	1,753	(1,013)	12,293	1,013	13,306	1,569	0	1,569	8,773	0	8,773
Total Social Care Infrastructure		461	740	1,753	(1,013)	12,293	1,013	13,306	1,569	0	1,569	8,773	0	8,773
Social Care Infrastructure														
Technology Enabled Care														
Residential Care Accommodation - Upgrades														

Timing movement into 2023/24 in line with planned spend.

Timing movement into 2023/24 of £972k. Service managers working to prioritise the delivery of upgrades, this will not be fully undertaken until 2023/24.

Scottish Borders Council
Capital Financial Plan

CAPITAL FINANCING	2022/23			2023/24			2024/25			2025/26 - 2031/32		
	Projected	Latest	Variance	Latest	Variance	Projected	Latest	Variance	Projected	Latest	Variance	Projected
	Outturn	Approved		Approved		Approved	Approved		Approved	Approved		Approved
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
C9001 - Capital - General Capital Grant												
Capital - General Capital Grant	(10,501)	(9,675)	(826)	(9,602)	640	(8,962)	(10,666)	0	(10,666)	(74,662)	0	(74,662)
Hawick Flood Protection	(12,916)	(12,916)	0	(13,805)	0	(13,805)	(148)	0	(148)	(879)	0	(879)
Renewal of Play Parks	(117)	(117)	0	0	0	0	0	0	0	0	0	0
Flood Prevention Works & Scheme Preparation	(592)	(592)	0	(372)	0	(372)	(372)	0	(372)	(2,604)	0	(2,604)
School Estate Block	(7)	(7)	0	0	0	0	0	0	0	0	0	0
Free School Meals	(100)	0	(100)	0	(640)	(640)	0	0	0	0	0	0
Nature Restoration Fund	(267)	(267)	0	0	0	0	0	0	0	0	0	0
Local Bridge Maintenance Fund	(68)	(68)	0	0	0	0	0	0	0	0	0	0
C9002 - Scottish Government Specific Capital Grant												
Cycling Walking & Safer Streets	(638)	(638)	0	(404)	0	(404)	(404)	0	(404)	(1,886)	0	(1,886)
Roads & Bridges -inc. RAMP, Winter Damage & Slopes (CWSS)	(100)	(100)	0	(100)	0	(100)	(100)	0	(100)	(100)	0	(100)
Early Years Expansion	(1,276)	(3,059)	1,783	0	(736)	(736)	0	(614)	(614)	0	(433)	(433)
	(2,014)	(3,797)	1,783	(504)	(736)	(1,240)	(504)	(614)	(1,118)	(1,986)	(433)	(2,419)
C9003 - Other Grants & Contributions - Capital												
Other Fleet - Electric Vehicles	(60)	(22)	(38)	0	0	0	0	0	0	0	0	0
Other Fleet - Electric Vehicles - Infrastructure	(87)	(82)	(5)	0	0	0	0	0	0	0	0	0
Hawick Flood Protection	(5,300)	(5,300)	0	(3,132)	0	(3,132)	0	0	0	0	0	0
Hawick Flood Protection (SG GCG advance)	(935)	(935)	0	0	0	0	0	0	0	0	0	0
Play Areas & Outdoor Community Spaces	(219)	(219)	0	(133)	0	(133)	0	0	0	0	0	0
Roads & Bridges -inc. RAMP, Winter Damage & Slopes	(643)	(477)	(166)	0	0	0	0	0	0	0	0	0
Jim Clark Museum	(15)	(15)	0	0	0	0	0	0	0	0	0	0
Hawick Regeneration	(1,637)	(1,640)	3	(751)	(3)	(754)	0	0	0	0	0	0
Borders Town Centre Regeneration Block	(1,642)	(1,642)	0	0	0	0	0	0	0	0	0	0
Borders Innovation Park	0	0	0	(3,020)	0	(3,020)	(6,183)	0	(6,183)	(3,405)	0	(3,405)
Landfill Provision	(59)	(199)	140	0	(140)	(140)	0	0	0	0	0	0
Peebles High School Insurance Receipt	(3,442)	(3,442)	0	0	0	0	0	0	0	0	0	0
Eyemouth Regeneration	(223)	(223)	0	0	0	0	0	0	0	0	0	0
Borderlands (SG & Partners)	0	(3,732)	3,732	(8,167)	(3,732)	(11,899)	(10,034)	0	(10,034)	(34,367)	0	(34,367)
Earlston Primary School	0	(1,763)	1,763	0	(1,763)	(1,763)	0	0	0	0	0	0
Innerleithen Gypsy/Traveller Site	(3)	(3)	0	0	0	0	0	0	0	0	0	0
Eddleston Water Path	(1,650)	(1,650)	0	0	0	0	0	0	0	0	0	0
Access to Employment Land, Duns	(110)	(110)	0	0	0	0	0	0	0	0	0	0
Bridge Homes	(1,413)	(1,413)	0	0	0	0	0	0	0	0	0	0
Netherdale Spectator Stand	(40)	(40)	0	0	0	0	0	0	0	0	0	0
Low Carbon Infrastructure Transformation (LCITP) Smart Grid	(533)	(351)	(182)	0	0	0	0	0	0	0	0	0
Netherdale Pitch Replacement	(317)	(317)	0	0	0	0	0	0	0	0	0	0
	(18,328)	(23,575)	5,247	(15,203)	(5,638)	(20,841)	(16,217)	0	(16,217)	(37,772)	0	(37,772)

CAPITAL FINANCING	2022/23			2023/24			2024/25			2025/26 - 2031/32		
	Projected	Latest		Latest		Projected	Latest		Projected	Latest		Projected
	Outturn	Approved	Variance	Approved	Variance	Budget	Approved	Variance	Budget	Approved	Variance	Budget
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
C9004 - Capital Funded from Current Revenue (CFCR)												
Digital Transformation	0	(1,812)	1,812	0	(1,812)	(1,812)	0	0	0	0	0	0
Jedburgh High Street Building	(271)	(200)	(71)	(1,000)	71	(929)	(1,000)	0	(1,000)	0	0	0
Land at Easter Langlee, Galashiels	(21)	(132)	111	0	(111)	(111)	0	0	0	0	0	0
	(292)	(2,144)	1,852	(1,000)	(1,852)	(2,852)	(1,000)	0	(1,000)	0	0	0
C9005 - Development Contributions												
Reston Station Contribution	0	0	0	0	0	0	(100)	0	(100)	0	0	0
Play Areas & Outdoor Community Spaces	(14)	0	(14)	(48)	0	(48)	0	0	0	(11)	0	(11)
Engineering Minor Works	(14)	(14)	0	0	0	0	0	0	0	0	0	0
Roundabout at Easter Langlee, Galashiels	(105)	(105)	0	(390)	0	(390)	0	0	0	0	0	0
School Estate Block	(57)	(57)	0	(100)	0	(100)	(100)	0	(100)	(700)	0	(700)
	(190)	(176)	(14)	(538)	0	(538)	(200)	0	(200)	(711)	0	(711)
C9006 - Capital Receipts												
General Capital Receipt	(685)	(685)	0	0	0	0	0	0	0	0	0	0
	(685)	(685)	0	0	0	0	0	0	0	0	0	0
C9007 - Plant & Vehicle Fund												
Plant & Vehicle Replacement - P&V Fund	(4,200)	(2,000)	(2,200)	(2,000)	0	(2,000)	(2,000)	0	(2,000)	(14,000)	0	(14,000)
Synthetic Pitch Replacement Fund	0	0	0	(369)	0	(369)	(380)	0	(380)	(3,497)	0	(3,497)
	(4,200)	(2,000)	(2,200)	(2,369)	0	(2,369)	(2,380)	0	(2,380)	(17,497)	0	(17,497)
C9008 - Capital Borrowing												
	(24,844)	(41,993)	17,149	(67,939)	(12,363)	(80,302)	(69,895)	(4,600)	(74,495)	(75,595)	0	(75,595)
TOTAL CAPITAL FUNDING	(75,119)	(98,011)	22,892	(111,332)	(20,589)	(131,921)	(101,382)	(5,214)	(106,596)	(211,706)	(433)	(212,139)

	Latest approved budget £000's	Proposed Movement	Projected Outturn	Actuals to 31/12/2022
Infrastructure & Environment				
Flood & Coastal Protection				
Flood Prevention Works & Scheme Preparation				
Galashiels Natural Flood Management	100	(45)	55	40
Flood Scheme Preparation Peebles	8	0	8	2
Community Resilience	10	0	10	7
Ettrick Valley Study	37	0	37	16
Lindean Study	12	0	12	0
Management Fee	30	2	32	0
Slitrig Study	31	0	31	8
Newcastleton Bund	100	20	120	117
Hawick Natural Flood Management	52	(22)	30	0
Hawick Surface Water Management Plan	10	0	10	0
Eyemouth Coastal	49	0	49	15
Dairy Mews Culvert, Galashiels	100	0	100	79
Minor Works	54	46	100	0
Flood Scheme Preparation Newcastleton	7	(1)	6	6
Timing movement		0		
	600	0	600	290
General Flood Protection Block				
Romanno Bridge Flood Bank	115	0	115	0
Minor Works	15	0	15	15
Denholm Flood Works	0	0	0	0
Philiphaugh Estate	0	0	0	0
Timing Movement		0		
	130	0	130	15
Land and Property Infrastructure				
Asset Rationalisation				
Paton Street Galashiels - agile working	120	(30)	90	68
HQ Reception and new canteen	0	14	14	14
Old Canteen - surfacing works	32	(32)	0	0
Asset development and reconfiguration	908	(608)	300	202
Hawick Town Hall - agile working	50	0	50	43
St Mary's Mill, Selkirk Upgrade new Museum	4	0	4	0
Emergency Planning Centre	40	(10)	30	20
HQ The Cauld refurbishment/reconfiguration	0	0	0	0
Reiver Complex - demolition	75	(70)	5	1
Wilton PS, Hawick - demolition	15	(4)	11	15
Ednam, Kelso - demolition	17	(6)	11	14
Lilliesleaf - demolition	14	(3)	11	14
Wilton Centre, TU Hawick - demolition	14	(3)	11	0
Demolition - preliminaries, provisional sums, contingencies, surveys & fees etc. (incl. JCI Group)	15	(15)	0	0
Unallocated Balance	0	0	0	0
Timing movement		767		
	1,304	0	537	391
Building Upgrades				
Lift infrastructure upgrades	74	0	74	40
1 Castlegate, Jedburgh roofing upgrade	9	0	9	9
Wilton PS ot water rationalisation	0	8	8	8
Electrical Infrastructure management	12	0	12	9
Burnfoot PS window replacements	139	0	139	139
Burnfoot PS roofing upgrade	7	0	7	7
Hawick Library stonework minor refurbishment	27	15	42	8
Coldingham PS window replacements	0	0	0	0
Newby Court Units roofing upgrade	13	0	13	13
Kirkhope cemetery boundary wall upgrade	14	0	14	14
School toilet upgrades	100	(20)	80	80
Swinton PS Windows replacement	28	0	28	28
Newlands PS window replacement	11	0	11	11
Hillview Ind. Est Coldstream door replacements	37	0	37	0
Chirnside PS roofing upgrade - flat roof section	14	(1)	13	13
Duns depot window replacement	14	0	14	0
Schools resurfacing upgrades	35	(16)	19	19
Linglie Mill roofing & rainwater goods upgrade	37	(5)	32	32
Unallocated Balance	0	19	19	0
Timing movement		0		
	571	0	571	430

	Latest approved budget	Proposed Movement	Projected Outturn	Actuals to 31/12/2022
Energy Efficiency Works				
Low Carbon Infrastructure Transformation (LCITP) Smart Grid	1,006	0	1,006	541
Solar Photo Voltaic panels installation	200	(200)	0	0
Electric Vehicle Charger Points rollout	0	0	0	0
Non Domestic Energy Efficiency (NDEE) PH2	375	(109)	266	266
Broughton PS heating & lighting upgrade	90	0	90	57
Balmoral PS window replacement windows	93	0	93	89
Chirnside PS front elevation window replacement	350	(350)	0	0
Conversion of energy source (Oil to 'green' energy source)	245	(245)	0	0
Unallocated Balance	0	0	0	0
Gross up additional funding for smart grid project		(182)		
Timing movement		1,086		
	2,359	0	1,455	953
Health and Safety Works				
Legionella upgrade water tanks	20	0	20	10
Asbestos Management	45	(5)	40	40
School Security upgrade work	13	(13)	0	0
Drumlanrig Primary window upgrade	134	(34)	100	56
Innerleithen Library dry rot works	25	0	25	25
Lochpark Ind. Estate external H&S upgrades	7	0	7	7
6 School Brae, Peebles window refurbishment	17	0	17	17
St Ronan's Primary heating upgrade	75	(75)	0	0
Halyrude Primary electrical infrastructure upgrade	0	0	0	0
Southdean cemetery wall works	90	(15)	75	14
Makerstoun cemetery wall works	15	(5)	10	10
Stow cemetery wall works	10	0	10	0
Fire alarm systems upgrades	192	0	192	31
Council HQ tower concrete repairs	60	(60)	0	0
Broughton Primary emergency safety works	0	18	18	0
Unallocated Balance	0	100	100	0
Budget transfer to Inflation Contingency		89		
	703	0	614	210
Play Areas & Outdoor Community Spaces				
Duns Public Park	238	0	238	242
Jedburgh Allerley Well Park	232	(232)	0	0
Jedburgh Skate Park	268	0	268	23
Peebles Victoria Park Skate Park	199	0	199	87
Reston	77	0	77	77
Gavinton	60	0	60	0
St Boswells Jenny Moore's Road	180	0	180	0
Newstead The Orchard	60	0	60	0
Selkirk Bog Park	60	0	60	0
Hawick Walled Garden Glass house	98	0	98	89
Duns Public Park Drainage Works (estimate)	58	(26)	32	32
Innerleithen Public Park Drainage & Surfacing Works (estimate £100-130k)	130	(90)	40	0
Management Fee	66	0	66	0
Play Facilities & Surfacing Review	32	0	32	32
Unallocated Balance	237	40	277	0
Longformacus	142	0	142	0
Gross up external funding for Longformacus		0		
Gross up developer contribution towards Duns Play Park		(14)		
Timing movement		322		
	2,137	0	1,829	582
Cemetery Land Acquisition & Development				
Land acquisition & site development	94	(89)	5	0
Timing movement		89		
	94	0	5	0
Road & Transport Infrastructure				
Cycling Walking & Safer Streets				
Cycle Related Activities	319	0	319	259
Walking Related Activities	319	0	319	291
Gross up additional funding		0		
Timing movement		0		
	638	0	638	550

	Latest approved budget	Proposed Movement	Projected Outturn	Actuals to 31/12/2022
Lighting Asset Management Plan				
Carnarvon Street, Hawick	30	0	30	0
Kenilworth Avenue, Galashiels	30	(9)	21	0
Queensway, Earlston	30	(2)	28	17
Craigerne Lane, Peebles	20	5	25	25
Langlee Drive, Galashiels	30	0	30	8
Marchmont Crescent, Greenlaw	10	0	10	8
Corroded Columns	10	6	16	25
Timing movement		0		
	160	0	160	83
Roads & Bridges -inc. RAMP, Winter Damage & Slopes				
Surface Dressing	3,050	147	3,197	2,336
Patching	2,520	(570)	1,950	1,356
Resurfacing/Overlays	547	72	619	382
Walls & Structures	205	50	255	156
Footways	250	135	385	234
Drainage	361	39	400	295
Masonry Refurbishment	1,056	15	1,071	627
Union Chain Bridge	115	0	115	115
STTS Schemes	680	278	958	649
Gross up STTS external funding	0	(166)	0	
Timing movement		0		
	8,784	0	8,950	6,150
Waste Management				
CRC - Improved Skip Infrastructure				
Galashiels Community Recycling Centre	4	0	4	
Timing movement		0		
	4	0	4	0
Corporate				
ICT-Outwith CGI Scope				
PC replacement	24	0	24	17
Timing movement		0		
	24	0	24	17
Education & Lifelong Learning				
Early Learning and Childcare				
Early Years Expansion	3,059	(1,783)	1,276	280
Timing movement		1,783	0	
	3,059	0	1,276	280
School Estate Block				
Improve and enhance school environments:				
Outdoor Learning Provisions	150	(100)	50	5
Equipment & Furniture Replacement Programme (including white goods)	150	50	200	137
School Refurbishments	1,306	(1,181)	125	51
School toilet programme	0	0	0	0
Meet security and legislative obligations				
Kitchen refurbishment programme	13	0	13	0
Accessibility works	30	0	30	1
Secure receptions programme	80	(14)	66	0
ASN Provision Enhancements				
ASN Provision Enhancements	160	75	235	18
Urgent, unplanned and fees				
Professional fees	180	(180)	0	0
Project closure contingencies	150	(150)	0	0
Budget transfer to Inflation Contingency				
	0	1,000	0	0
Timing movement		500	0	0
	2,219	0	719	212

	Latest approved budget	Proposed Movement	Projected Outturn	Actuals to 31/12/2022
Culture & Sport				
Sports Infrastructure				
Culture & Sports Trusts - Plant & Services				
Teviotdale LC - Replacement Pool Covers	8	0	8	0
Transform pH Correction (CO ² to Sodium Hypochlorite) - All Pools	3	0	3	0
BMS upgrade	8	0	8	0
Legionella compliance	17	0	17	0
Tweedbank Bowls Calorifier	12	0	12	0
Selkirk Leisure Centre - clarifier replacement	15	0	15	0
Peebles Swimming Pool - circulation pumps	15	0	15	0
Eyemouth Leisure Centre - main air handling unit (AHU)	30	0	30	0
Kelso Swimming Pool - changing facilities & toilets	47	0	47	0
Peebles Swimming Pool - changing facilities, toilets, sauna, steam room	47	0	47	0
Gala Swimming Pool - pool pumps	8	0	8	0
Gala Swimming Pool - underwater lighting	6	0	6	0
Eyemouth Leisure Centre - secondary and main pool pumps & inverters	20	0	20	0
Eyemouth Leisure Centre - actuators pool heating	5	0	5	0
Peebles Swimming Pool - heat pumps	14	0	14	0
Selkirk Swimming Pool - roof mounted pool extract fans	9	0	9	0
Jedburgh Leisure Facilities Trust	12	0	12	0
Berwickshire Recreation Education Sports Trust	23	3	26	0
Timing movement		(3)		
	299	0	302	0
Public Hall Upgrades				
Corn Exchange/Ormiston Institute Refurbishment (bal)	1	(1)	0	0
Kelso Tait Hall refurbishment	173	(173)	0	0
Innerleithen Memorial Hall refurbishment	59	(59)	0	0
Selkirk Victoria Hall	25	(25)	0	0
PA systems (all venues)	23	(23)	0	0
Timing movement		281		
	281	0	0	0
Corporate Improvement & Economy				
Economic Regeneration				
Hawick Regeneration				
Hawick Business Centre	1,630	0	1,630	972
Galalaw Access Road	10	(3)	7	7
Gross up income from SOSE		0		
Timing movement		3		
	1,640	0	1,637	979
Eyemouth Regeneration				
Former Fishmarket/Museum redevelopment	254	0	254	223
Timing movement		0		
	254	0	254	223
Galashiels Town Centre Regeneration				
Galashiels Master planning & Town Centre redevelopment	415	(392)	23	0
Timing movement		392		
	415	0	23	0
Borders Town Centre Regeneration Block				
Workshop Development	86	(86)	0	0
Town Centre Regeneration Enabling Works (Galashiels, Hawick, Eyemouth, Jedburgh, Selkirk)	135	(135)	0	0
Jedburgh Abbey Ramparts	13	(9)	4	0
Place Based Investment Programme 2021/22:				
Eyemouth - Waterfront Project	400	0	400	369
Galashiels - Town Centre Public Realm	20	0	20	17
Hawick Business Centre	80	0	80	0
Hawick Common Haugh Car Park	15	0	15	13
Craikhope Outdoor Centre improvements	20	0	20	20
Yetholm Community Shop	90	0	90	90
Peebles Burgh Hall	100	0	100	0
Unallocated Balance	0	0	0	0
Place Based Investment Programme 2022/23	791	0	791	0
Yetholm Community Asset Development	126	0	126	126
Unallocated Balance	0	0	0	0
Timing movement		230		
	1,876	0	1,646	634

	Latest approved budget	Proposed Movement	Projected Outturn	Actuals to 31/12/2022
Social Work & Practice				
Social Care Infrastructure				
Care Inspectorate Requirements & Upgrades				
Block to be allocated post Care Inspectorate Inspection	0	0	0	0
Grove House, Kelso	8	0	8	0
St. Ronans, Peebles	8	0	8	0
Saltgreens, Eyemouth	8	0	8	0
Waverley, Galashiels	8	0	8	6
Day Services	8	0	8	0
Unallocated Balance		0		
Timing movement		0		
	<hr/>	<hr/>	<hr/>	<hr/>
	40	0	40	6
	<hr/>	<hr/>	<hr/>	<hr/>

	2022/23				2023/24			2024/25			2025/26 - 2031/32			Total Project Cost £000	
	Previous Years Life to Date £000	Actual to 31/12/22 £000	Latest Approved Budget £000	Variance £000	Projected Outturn £000	Latest Approved Budget £000	Variance £000	Projected Budget £000	Latest Approved Budget £000	Variance £000	Projected Budget £000	Latest Approved Budget £000	Variance £000		Projected Budget £000
Flood & Coastal Protection															
01-C00223 - Hawick Flood Protection	47,954	13,204	22,194	0	22,194	20,389	0	20,389	456	0	456	879	0	879	91,872
Road & Transport Infrastructure															
01-C00183 - Reston Station Contribution	500	(12)	600	0	600	0	0	0	1,740	0	1,740	0	0	0	2,840
01-C00162 - Union Chain Bridge	1,455	(112)	358	0	358	0	0	0	0	0	0	0	0	0	1,813
Corporate															
01-C100403 - Digital Transformation	11,727	2,876	10,199	(4,488)	5,711	5,836	4,488	10,324	0	0	0	313	0	313	28,075
School Estate															
Early Years Expansion	342	280	3,059	(1,783)	1,276	0	736	736	0	614	614	0	433	433	3,401
01-C100262 - Eyemouth Primary School	1,154	6	84	0	84	3,360	0	3,360	7,402	0	7,402	4,000	0	4,000	16,000
01-C100274 - Earlston Primary School	780	819	8,717	(7,000)	1,717	4,163	2,400	6,563	225	4,600	4,825	0	0	0	13,885
01-C100264 - Gala Academy	1,787	1,773	5,713	(900)	4,813	13,000	900	13,900	27,100	0	27,100	7,935	0	7,935	55,535
01-C100313 - Hawick High School	183	47	617	(467)	150	937	467	1,404	8,624	0	8,624	38,039	0	38,039	48,400
01-C100419 - Peebles High School	1,386	2,590	4,321	2,051	6,372	19,100	(2,051)	17,049	20,400	0	20,400	961	0	961	46,168
Health & Social Care															
2 Residential Care Homes	177	400	400	0	400	12,252	0	12,252	1,528	0	1,528	8,472	0	8,472	22,829
Economic Regeneration															
01-C00205 - Central Borders Business Park	7,556	39	500	(450)	50	4,522	450	4,972	6,183	0	6,183	3,405	0	3,405	22,166
01-C1000 - Eyemouth Regeneration	1,120	223	254	0	254	0	0	0	0	0	0	0	0	0	1,374
Borderlands	0	0	3,732	(3,732)	0	8,167	3,732	11,899	10,666	0	10,666	34,367	0	34,367	56,932

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BALANCES AT 31st MARCH 2023

**Report by Acting Chief Financial Officer
EXECUTIVE COMMITTEE****14 February 2023**

1 PURPOSE AND SUMMARY

- 1.1 This report provides the Executive Committee with an analysis of the Council's balances as at 31 March 2022 and advises Members of the projected balances at 31 March 2023**
- 1.2 The unaudited Council's General Fund useable reserve (non-earmarked) balance was £9.848m at 31 March 2022. The General Fund useable reserve is projected to be at least £8.421m at 31 March 2023 in line with the Council's Financial Strategy.
- 1.3 The total of all useable balances, excluding development contributions, at 31 March 2023 is projected to be £49.691m as summarised in section 4.2.
- 1.4 The projected balance on the Capital Fund of £9.163m will be affected by any further capital receipts, development contributions, interest credited and any expenditure authorised to be financed from the Fund during the remainder of the financial year.

2 RECOMMENDATIONS

- 2.1 It is recommended that the Executive Committee:**
 - (a) Notes the projected revenue balances as at 31 March 2023 as per Appendices 1 & 2; and**
 - (b) Notes the projected balance in the Capital Fund as per Appendix 3.**

3 ACCOUNTS AND FUNDS OPERATED BY THE COUNCIL

3.1 Income and expenditure relating to the Council's services are accounted for and financed through the following funds (as required or permitted by statute):

- (a) General Fund
- (b) Corporate Property Repairs & Renewals Fund
- (c) Insurance Fund
- (d) Plant & Vehicles Renewals Fund
- (e) Pitch and Play Park Replacement Fund
- (f) Capital Fund

4 BALANCES

4.1 Appendix 1 summarises the projected transactions and resultant projected balances at 31 March 2023 on the General Fund and Appendix 2 shows the projected non-General Fund balances. The net effect is the useable General Fund balance after earmarked funds and allocated reserves is projected to be at least **£8.421m** at 31 March 2023 which is in line with the recommended level included in the 2022/23 Financial Strategy approved by Council.

4.2 The projections in the statement attached in Appendices 1, 2 and 3 are based on actual expenditure and income to 31 December 2022 and are summarised in the table below.

BALANCES	31/03/23 projection £m
Earmarked Balances (non DSM)	19.751
Recovery Fund (previously COVID-19 reserve)	1.844
Earmarked Balances (DSM)	2.633
Allocated Balances	6.427
General Fund (Unallocated Reserve)	8.448
Corporate Property Repairs & Renewals Fund	0
Pitch & Play Park replacement fund	1.381
Plant & Vehicles Renewals Fund	6.347
Insurance Fund	1.354
Capital Fund (exc. Developer Contributions)	1.506
	49.691

4.3 The Corporate Financial Risk Register was considered at the Council Meeting on 22 February 2022 and identified potential risks including the failure to control budgets within approved limits, severe weather events, the economic downturn, potential contractual claims and unplanned emergencies. The unallocated balance of £8.421m, approved by Council as part of the Financial Strategy on 22 February 2022, equates to 2.6% of net revenue expenditure and is sufficient to cover 61% of the risks identified in the finance risk register should they be realised. The general fund reserve will continue to be monitored through the Corporate Financial Risk Register on a regular basis.

4.4 Allocated balances are forecast to be £6.427m at the 31st March 2022/23:

ALLOCATED BALANCES	31st March 2022 £m	Increase during 2022/23 £m	Released during 2022/23 £m	31st March 2023 £m
Municipal Mutual	0.233	0	0	0.233
Adverse Weather (including flood)	1.000	0	0	1.000
Workforce Management	1.059	0	(0.156)	0.903
Treasury reserve	2.300	1.000	0	3.300
Strategic Contract movement reserve	0.362	0.629	0	0.991
Total	4.954	1.629	(0.156)	6.427

4.5 The movement in allocated balances since the last reporting period reflects a draw down of £0.050m from the Workforce Management reserve to support the revenue budget in 2022/23.

4.6 Appendix 3 details the balances currently held in the Capital Fund. These balances are temporarily held in the Loans Fund and will attract interest at the end of the financial year. The Fund can only be used for capital purposes or to repay external debt.

5 IMPLICATIONS

5.1 Financial

There are no financial implications beyond those contained in the report and appendices.

5.2 Risk and Mitigations

The major risks associated with this report are that the level of projected balances proves to be insufficient. Service budget pressures plus unexpected liabilities are the most likely sources of pressure on reserves. These risks are being managed through regular monitoring of financial activity in all funds of the Council, including regular revenue and capital budgetary control reports to the Executive Committee. In addition, the Corporate Financial Risk Register is regularly reviewed by senior Finance staff.

5.3 Integrated Impact Assessment

It is anticipated there will be no adverse impact due to race, disability, gender, age, sexual orientation or religion/belief arising from the proposals contained in this report.

5.4 Sustainable Development Goals

There are no significant effects on the economy, community or environment.

5.5 Climate Change

No effect on carbon emissions are anticipated from the recommendation of this report.

5.6 Rural Proofing

It is anticipated there will be no adverse impact on the rural area from the proposals contained in this report.

5.7 Data Protection Impact Statement

There are no personal data implications arising from the proposals contained in this report.

5.8 Changes to Scheme of Administration or Scheme of Delegation

There are no changes to the Schemes of Administration or Delegation as a result of this report.

6 CONSULTATION

- 6.1 The Monitoring Officer/Chief Legal Officer, the Chief Officer Audit and Risk, the Director (People Performance & Change), the Clerk to the Council and Corporate Communications are being consulted on this report and any comments will be incorporated into the final report.

Approved by

Suzy Douglas

Acting Chief Financial Officer

Author(s)

Name	Designation and Contact Number
Suzy Douglas	Acting Chief Financial Officer 01835 824000 Ext.5881

Background Papers:

Previous Minute Reference:

Note – You can get this document on tape, in Braille, large print and various computer formats by contacting the address below. Suzy Douglas can also give information on other language translations as well as providing additional copies.

Contact us at Suzy Douglas, Council Headquarters, Newtown St Boswells, Melrose, TD6 0SA; Tel: 01835 824000 X5881.

SCOTTISH BORDERS COUNCIL
GENERAL FUND BALANCES AT 31 MARCH 2023

	GENERAL FUND £'000's	GENERAL FUND (DSM) £'000's	GENERAL FUND (EAR-MARKED) £'000's	ALLOCATED RESERVES £'000's	TOTAL £'000's
Balance at 1 April 2022	9,848	1,599	35,590	4,954	51,991
Projected Income (RSG, NDR, Council Tax)	335,031				335,031
Projected Net Revenue Expenditure	(346,519)				(346,519)
Ear marked Balances from previous year	37,189	(1,599)	(35,590)		0
Ear marked Balances to future years	(24,228)	2,633	21,595		0
Drawdown from Workforce Management Allocated Reserve	156			(156)	0
Drawdown from unallocated reserve for Cost of Living support	(1,200)				(1,200)
Treasury Reserve	(1,000)			1,000	0
Dry Mixed Recyclate (DMR) Reserve Fund	(629)			629	0
Drawdown from unallocated reserve to provide support businesses	(200)				(200)
Projected Balance at 31 March 2023	8,448	2,633	21,595	6,427	39,103

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SCOTTISH BORDERS COUNCIL
REVENUE FUND BALANCES AT 31 MARCH 2023
(EXCLUDING GENERAL FUND)

	CORPORATE PROPERTY REPAIRS & RENEWALS FUND	PLANT & VEHICLES RENEWAL FUND	INSURANCE FUND	PITCH & PLAY PARK REPLACEMENT FUND	TOTAL
	£'000's	£'000's	£'000's	£'000's	£'000's
Balance at 1 April 2022	51	8,493	1,623	953	11,120
Projected Income	2,297	2,054	1,672	428	6,451
	<u>2,348</u>	<u>10,547</u>	<u>3,295</u>	<u>1,381</u>	<u>17,571</u>
Projected Expenditure	2,348	4,200	1,941	-	8,489
Contribution to Reserves					-
Transfer to/from General Fund					-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Projected Balance at 31 March 2023	-	6,347	1,354	1,381	9,082

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SUMMARY OF CAPITAL FUND

	Balance as at 31/03/22 £'000	Balance as at 31/03/23 £'000
DEVELOPER CONTRIBUTIONS		
Waverley Railway	-	-
Technical Services	1,209	1,052
Education & Lifelong Learning	5,470	5,522
Planning & Economic Development	-	-
Social Work - Affordable Housing	503	501
Accrued Interest	578	582
Sub Total Developer Contributions	<u>7,760</u>	<u>7,657</u>
Capital Receipts	1,370	1,506
Total	<u><u>9,130</u></u>	<u><u>9,163</u></u>

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