


MONTHLY REVENUE MANAGEMENT REPORT SCOTTISH BORDERS COUNCIL 2018/19 2018-19						
SUMMARY						Summary Financial Commentary
	Final Approved Budget (£'000)	Final Outturn Actual (£'000)	Variance pre adjustments (£'000)	Decrease/ (Increase) to Earmarked Balances (£'000)	Variance against final adjusted Budget (£'000)	
Culture & Sport	5,968	5,949	19		19	Small savings in Depreciation and interest on schools pitches (£24k).
Asset & Infrastructure	31,153	30,844	309		309	Underspend within Neighbourhoods (£497k) primarily relating to a lower than average winter in the last quarter. Underspend within Fleet Management Services (£257k) due to improved dayworks, increased income from private parties, reduction in overtime and employee costs and premises related expenditure, fuel stock write on and increased profit on vehicle hires. Increased SBContracts surplus (£83k) due to reduction in overheads and improved position on labour and plant accounts. Pressures within Catering Services (£307k) primarily relating to increased cost of food and nursery meals roll out. Pressures within Waste Services (£110k) relating to lower than anticipated income and higher leachate costs. Pressures within Cleaning Services (£70k) relating to Additional agency costs and increased hired & contracted costs relating to shredding.
Economic Development & Corporate Services	630	620	9		9	Small overspends netted off by increase in Commercial Property income, which is above budget (£15k).
Health & Social Care	51,201	50,932	269		269	H&SC is reporting a net underspend of £269k. Within the IJB delegated services an underspend is reported at year end (£252k); Learning Disability underspend (£76k) due to long term staff vacancies and increased hospital admissions in the last quarter of the year, People with Physical Disabilities underspend (£78k), mainly due to demand led care costs across localities, Joint Mental Health underspend (£49k) , mainly due to staff turnover in the Local Area Co-Ordination Teams and capacity within Rehabilitation being greater than demand, Generic Services (£39k) represented by SB Cares' surplus contribution at year end (£206k) offset by overspends within Generic Services and Older People underspend (£10k). The non IJB delegated services reported an underspend (£17k), Child Protection underspend (£14k) mainly due to staffing, Business Support underspend (£22k) due to lower training, largely offset by overspends in Criminal Justice System (£12k) due to start up expenditure in a new service and the Emergency Duty Team (£11k) due to higher than anticipated staff costs.
Public Health	88	86	2		2	
Children & Young People	111,397	111,442	(44)	(369)	(413)	Outturn position is post-carrying forward of Devolved School Management (£100k) and Pupil Equity Funding balances (£1.059m). A range of pressures within Central Schools (£206k), ASN (£233k), Children & Families Social Work (£123k) and School Meals (£57k) is partially offset by an underspend in Early Years due to a slower than projected uptake of places in settings now expanded to 1140 hours provision (£307k).

	Final Approved Budget (£'000)	Final Outturn Actual (£'000)	Variance pre adjustments (£'000)	Decrease/ (Increase) to Earmarked Balances (£'000)	Variance against final adjusted Budget (£'000)	Summary Financial Commentary
Customer & Communities	12,945	11,535	1,410		1,410	Mainly due to an underspend in Housing Benefits (income accrual) (£1.215m), Customer Advice and Support Services underspend (£102k), due to Housing Benefit overpayments (£61k) and increased fee income (£41k), Business Support underspend, due to staff savings (£29k), Democratic Services underspend, mainly due to increased fee income and reduced Reporters and Appeal expenses (£16k), Discretionary Housing Payments (£50k) and Scottish Welfare Fund (£13k) underspends due to lower level of claims than anticipated. Offset by overspends, mainly within Business Change and Programme Management (£14k), due to a staff staffing overspend.
Finance, IT & Procurement	32,826	33,074	(247)		(247)	Higher than anticipated borrowing costs in Loans Charges (£180k) together with a small overspend in the IT CGI contract (£54k).
Human Resources	6,205	6,279	(74)		(74)	Pressure from redundancies in 2018/19 (£100k) partially offset by additional Skills Development Scotland income (£26k).
Regulatory Services	6,630	6,713	(83)		(83)	Overachievement of Building Standards and Development Control income and discretionary spend savings have allowed Regulatory Services to absorb all but (£83k) of the (£344k) costs incurred to date in direct action works in Jedburgh.
<b>Total</b>	<b>259,043</b>	<b>257,473</b>	<b>1,570</b>	<b>(369)</b>	<b>1,201</b>	
<b>Financed by:</b>						
Revenue Support Grant	(169,560)	(169,560)	0		0	
Non-Domestic Rates	(32,790)	(32,790)	0		0	
Council Tax	(60,044)	(60,124)	80		80	Small over-recovery of Council Tax income
Council Tax Reduction Scheme	5,203	5,140	63		63	Small underspend as a result of lower than anticipated uptake
Capital Financed from Current Revenue	1,993	1,993	0		0	
Reserves:						
Earmarked Balances from 2017/18	(7,934)	(7,934)	0		0	
Earmarked Balances for future years	6,932	7,301	(369)	369	0	Increase to Pupil Equity Fund earmarked balance
Transfers to/from Reserves	(2,843)	(2,843)	0		0	
<b>Total</b>	<b>(259,043)</b>	<b>(258,817)</b>	<b>(226)</b>	<b>369</b>	<b>143</b>	
<b>Total</b>	<b>0</b>	<b>(1,344)</b>	<b>1,344</b>	<b>0</b>	<b>1,344</b>	

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**SCOTTISH BORDERS COUNCIL 2018/19**



Culture & Sport	Final Approved Budget (£'000)	Final Outturn Actual (£'000)	Variance pre adjustments (£'000)	Decrease/ (Increase) to Earmarked Balances (£'000)	Variance against final adjusted Budget (£'000)	Summary Financial Commentary
Cultural Services	3,628	3,633		(4)	(4)	
Sports Services	2,340	2,316		24	24	Depreciation and interest less than anticipated.
<b>Total</b>	<b>5,968</b>	<b>5,949</b>	<b>0</b>	<b>19</b>	<b>19</b>	

**Key Highlights, Challenges & Risks**

A small favourable variance mainly attributable to lower than budgeted capital charges on school artificial pitches. A reduction in the management fee to Live Borders (£388k) was delivered during 2018/19 and the partners have agreed a basis for further efficiencies going forward in order to contribute to the Council's ongoing efficiency agenda. Targeted savings from Corporate Commissioning (£232k) have yet to be delivered and, whilst met temporarily from alternative measures, will be carried forward and require delivery in 2019/20.

**MONTHLY REVENUE MANAGEMENT REPORT**  
**SCOTTISH BORDERS COUNCIL 2018/19**



Asset & Infrastructure	Final Approved Budget (£'000)	Final Outturn Actual (£'000)	Variance pre adjustments (£'000)	Decrease/ (Increase) to Earmarked Balances (£'000)	Variance against final adjusted Budget (£'000)	Summary Financial Commentary
Property Management Services	3,443	3,441	2		2	
Estates Management Services	345	328	17		17	Increased income (£14k) and reduced employee costs (£3k)
Catering Services	836	1,143	(307)		(307)	Pressures from cost of food (£158k), pressure from nursery meals and staffing (£97k), net increased Secondary School meal income (£50k) and Events income (£25k) partially offset by savings in equipment purchase, hire and repairs (£23k)
Cleaning & Facilities Management	3,922	3,992	(70)		(70)	Additional agency costs (£41k), increased hired & contracted costs relating to shredding (£19k), property costs (£5k) and transport costs (£5k)
Design Services	198	205	(7)		(7)	
Major Projects	5	20	(15)		(15)	Project feasibility costs
Neighbourhood Operations	12,596	12,099	497		497	Reduction in salt spend (£158k) due to lower than average winter in the last quarter, reduction in overtime (£277k) due to lower than average winter in the last quarter of the year and tighter overtime controls within the service. Increased net income relating to works (£215k) offset by additional transport related expenses (£153k).
Network & Infrastructure Asset Management	1,488	1,524	(36)		(36)	Pressure in employee costs
SBContracts	(699)	(781)	83		83	Reduction in overheads (£49k) and improved position on labour and plant accounts (£34k)
Fleet Management Services	(299)	(556)	257		257	Net dayworks improvement (£41k), increased income from private parties (£33k), reduction in overtime and employee costs and premises related expenditure (£25k), fuel stock write on (£56k), increased profit on vehicle hires (£60k) and van hires (£42k)
Pay Parking	(80)	(80)	(0)		(0)	
Waste Management Services	9,398	9,508	(110)		(110)	Leachate pressure (£67k) and income pressure (£43k)
<b>Total</b>	<b>31,153</b>	<b>30,844</b>	<b>309</b>	<b>0</b>	<b>309</b>	

**MONTHLY REVENUE MANAGEMENT REPORT  
SCOTTISH BORDERS COUNCIL 2018/19**



Asset & Infrastructure	Final Approved Budget (£'000)	Final Outturn Actual (£'000)	Variance pre adjustments (£'000)	Decrease/ (Increase) to Earmarked Balances (£'000)	Variance against final adjusted Budget (£'000)	Summary Financial Commentary
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**Key Highlights, Challenges and Risks**

Asset and Infrastructure have delivered a net positive position of £309k. 2018/19 has been a challenging year for the Service, with significant financial plan savings to achieve. Although £1.644m have been delivered permanently £2.018m have been delivered by temporary means and therefore will roll into 2019/20 to be delivered.

The last quarter of 2018/19 has seen a lower than average winter, resulting in a reduction of salt usage and overtime. SBcContracts have delivered an increased surplus through the reduction of overheads and improved position on labour and plant accounts. The Fleet Management Service has delivered an improved position which includes increased external income, however, improvements in net dayworks and hire profit have a compensating effect on other Services within the Council. Catering Services have seen increases to cost of food in the region of 10% with only a 2% increase in income. Further work will be carried out to encourage Nursery and School meal income during 2019/20.

The budget changes required following approval of the Roads Review paper have been identified and split Neighbourhood Operations into two component parts; Roads and Parks & Environment. The Roads element of the service will be aligned with SBc Contracts to form the new operational service, Roads & Infrastructure which will perform all roads related operations.

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Economic Development & Corporate Services	Final Approved Budget (£'000)	Final Outturn Actual (£'000)	Variance pre adjustments (£'000)	Decrease/ (Increase) to Earmarked Balances (£'000)	Variance against final adjusted Budget (£'000)	Summary Financial Commentary
Corporate Policy	195	203	(8)		(8)	
Economic Development	1,483	1,489	(6)		(6)	
Emergency Planning	136	127	8		8	
Commercial Property Income	(1,184)	(1,199)	15		15	Slight over recovery of income compared to budget, occupancy rates maintained.
<b>Total</b>	<b>630</b>	<b>620</b>	<b>9</b>	<b>0</b>	<b>9</b>	

**Key Highlights, Challenges & Risks**

Economic Services and Corporate services have a largely balanced year end position. Commercial Property income was 1% higher than budget.

**MONTHLY REVENUE MANAGEMENT REPORT  
SCOTTISH BORDERS COUNCIL 2018/19**



Health & Social Care	Final Approved Budget (£'000)	Final Outturn Actual (£'000)	Variance pre adjustments (£'000)	Decrease/ (Increase) to Earmarked Balances (£'000)	Variance against final adjusted Budget (£'000)	Summary Financial Commentary
Child Protection	174	160	14		14	Vacancy and associated staff turnover savings.
Adult Protection	305	298	7		7	
Emergency Duty Team	335	346	(11)		(11)	Staff overtime and higher than anticipated staff travel costs.
Business Support - Staff Development	215	193	22		22	Lower than anticipated training costs in year.
Quality Improvement	193	194	(1)		(1)	
Services in Criminal Justice System	46	58	(12)		(12)	Greater than anticipated start up expenditure relating to a new Woman's Hub service, now operational.
Safer Communities	732	734	(2)		(2)	
Older People	20,772	20,762	10		10	Agency staff costs overspends within the START Team largely off-set by underspends elsewhere within the service, notably in relation to Housing with Care and Housing Support block contract.
Joint Learning Disability	17,592	17,516	76		76	Long term staff vacancies, replaced by locum cover in some instances and general staff turnover savings and increased hospital admissions since January have resulted in a temporary reduction of some complex, high value community care packages.
Joint Mental Health	2,184	2,135	49		49	Underspend due to general staff turnover within the Local Area Co-Ordinator teams (£23k), as well as the holding of some vacancies pending confirmation of Primary Care Improvement funding. A further underspend (£26k) has been generated within the Rehabilitation commissioning budget where the capacity for 5 clients was greater than demand for the service in 2018-19, partly due to strict eligibility criteria.
People with Physical Disabilities	3,677	3,599	78		78	Care costs at Station Court, Duns contributed an overspend (£38k). This has been negated by demand led underspends in client care costs across localities (£116k).
Generic Services	4,977	4,938	39		39	SB Cares' contribution (£206k), representing operational surplus generated in year, offset by overspends within; client care packages in Teviot and Berwickshire localities (£55k) more than anticipated, additional cleaning costs at the Community Equipment Store (£32k) and additional staffing costs associated with an extended agency Manager and unanticipated cost share between NHS and SBC (£70k). Other minor overspends in Occupational Therapy and respite services (£10k).
<b>Total</b>	<b>51,201</b>	<b>50,932</b>	<b>269</b>	<b>0</b>	<b>269</b>	

**MONTHLY REVENUE MANAGEMENT REPORT**  
**SCOTTISH BORDERS COUNCIL 2018/19**



Public Health	Final Approved Budget (£'000)	Final Outturn Actual (£'000)	Variance pre adjustments (£'000)	Decrease/ (Increase) to Earmarked Balances (£'000)	Variance against final adjusted Budget (£'000)	Summary Financial Commentary
Public Health	88	86	2		2	
<b>Total</b>	<b>88</b>	<b>86</b>	<b>2</b>	<b>0</b>	<b>2</b>	

**Key Highlights, Challenges and Risks**

The Health & Social Care (H&SC) 2018-19 budget starting position was £49.2m; in-year additional budget allocations were made to the value of £3.2m to alleviate service pressures of £1.8m as well as £1.4m of unachievable Financial Plan savings. Of this additional budget, £1.2m was allocated on a permanent basis. In-year transfer of Criminal Justice funding of £1.1m from Ring Fenced Grants has also had an impact on the revised budget, resulting in a final budget for the year of £51.3m. The 2018-19 outturn amounted to £51.0m, an underspend of £0.3m (£271k). Significant financial pressures have been experienced in the year, particularly across those services delegated to the Health and Social Care Partnership. These pressures are primarily attributable to demand; greater numbers of clients as well as the need for more intensive care packages being required. Savings have been identified and realised in order to mitigate the level of corporate support required, primarily in homecare packages for Older People. These pressures are unlikely to disappear in 2019/20 but have been lessened by additional Scottish Government funding for Health & Social Care services across Scotland.



**MONTHLY REVENUE MANAGEMENT REPORT  
SCOTTISH BORDERS COUNCIL 2018/19**



Children & Young People	Final Approved Budget (£'000)	Final Outturn Actual (£'000)	Variance pre adjustments (£'000)	Decrease/ (Increase) to Earmarked Balances (£'000)	Variance against final adjusted Budget (£'000)	Summary Financial Commentary
Early Years	5,491	5,185	307		307	A slower than expected uptake for 1140 hours-expanded private places (£94k) and recruitment in LA settings (£52k), coupled to strict implementation of discretionary spend freeze (£40k) together with the late allocation of funding from Scottish Government for Graduate Trainees which has not been earmarked (£141k).
Primary Schools	31,383	31,199	184	(210)	(26)	Increased Pupil Equity Funding earmarked balance (£210k) to total c/f (£731k). Small net pressure due to changes in joint headteacher arrangements in 2 schools.
Secondary Schools	41,107	41,005	102	(159)	(57)	Increased Pupil Equity Funding earmarked balance (£159k) to total c/f (£326k). Small net pressure due to initial long-term sickness cover and additional support within a specific secondary school. DSM carry forward unchanged (£100k).
Additional Support Needs	10,134	10,367	(233)		(233)	Syrian Refugee Families no longer recharged to Home Office (£31k). Undelivered staff turnover savings (£64k). Increased long term absences in ASN teachers in schools and the introduction of bespoke packages to reduce residential placements has further increased pressure on this service area of (£130k). £309k has been removed from this budget permanently since however in order to contribute towards other areas of financial pressure across Council services.
Children & Families Social Work	14,706	14,843	(136)		(136)	A significant number of secure external residential placements in March has increased the financial pressure in this area (£404k total for the year). This is partially offset by savings in family placement (foster care) (£126k), throughcare/aftercare (£114k) and the freeze on discretionary spend across the service (£38k). Continuing recruitment difficulties requiring the use of agency staff continues to be an area requiring management going forward.
Educational Psychology	570	564	6		6	
Central Schools	1,365	1,573	(209)		(209)	Shortfall in Probationers RSG Funding (£170k).
School Meals	1,655	1,707	(52)		(52)	Budget reduced (£127k) at December to reflect lower than anticipated demand. Demand subsequently increased during last quarter of financial year.
School Transport	3,755	3,759	(4)		(4)	Increase in contracted transport cost.
Community Learning & Development	1,232	1,241	(9)		(9)	Restructure review still to be completed. Unfunded post still in place, situation impacted by unforecast SLA arriving late in year.
<b>Total</b>	<b>111,397</b>	<b>111,442</b>	<b>(44)</b>	<b>(369)</b>	<b>(413)</b>	

**Key Highlights Challenges & Risks**

Overall, the Children & Young People Service has delivered net adverse outturn position (£413k). This is post-carrying forward of Devolved School Management (£100k) and Pupil Equity Funding balances (£1.059m). The expansion of Early Years provision to 1,140 hours per child has now been rolled out in 13 settings at 31st March 2019, with a further 27 planned for 2019/20. Enrolment levels to date have been lower than anticipated however resulting in the main driver of the underspend position reported, although these are expected to sustain increases over the early years of expanded provision.

Children & Families continues to experience financial pressure, particularly in relation to the cost and volatility of external residential placements. The service targeted 2 tranches of efficiency savings (£400k in each of 2018/19 and 2019/20), delivery of which, at best, is going to be highly challenging.

Primary and Secondary schools have both delivered small adverse variances despite enforcing the freeze on discretionary spend, primarily attributable to a combination of factors including additional senior teaching staff across some high schools (Peebles HS, Hawick HS), changes in the management of a number of joint primary schools and the non-delivery of a small number of financial plan savings, in particular as a result of a delay in the review of the school librarian service.

**MONTHLY REVENUE MANAGEMENT REPORT**  
**SCOTTISH BORDERS COUNCIL**      **2018/19**



<b>Customer &amp; Communities</b>	<b>Final Approved Budget (£'000)</b>	<b>Final Outturn Actual (£'000)</b>	<b>Variance pre adjustments (£'000)</b>	<b>Decrease/ (Increase) to Earmarked Balances (£'000)</b>	<b>Variance against final adjusted Budget (£'000)</b>	<b>Summary Financial Commentary</b>
Business Support	5,472	5,443	29		29	Managed staff savings through delayed recruitment and discretionary spend savings.
Business Planning Performance & Policy Development	730	730	(1)		(1)	
Community Planning & Engagement	702	698	4		4	
Localities Fund	180	180	0		0	
Customer Advice & Support Services	2,808	2,706	102		102	Housing Benefit overpayments (£61k), which includes a one-off repayment late in-year (£50k); increased Registrars' Fees (£30k) and increased Blue Badge fee income (£11k).
Democratic Services	1,415	1,399	16		16	Increased fee income and reduced Reporters and Appeal expenses.
Business Change & Programme Management	811	825	(14)		(14)	Small staffing overspend.
Discretionary Housing Payments	747	697	50		50	Lower level of claims than anticipated.
Housing Benefits	(419)	(1,634)	1,215		1,215	Balance of 2017/18 year-end accrual plus overpayments recovered in 2018/19.
Non Domestic Rates Relief	172	176	(4)		(4)	
Scottish Welfare Fund	328	315	13		13	Lower level of claims than anticipated.
Corporate Savings	0	0	0		0	
<b>Total</b>	<b>12,945</b>	<b>11,535</b>	<b>1,410</b>	<b>0</b>	<b>1,410</b>	

**Key Highlights, Challenges & Risks**

Underspends have been achieved during the year, which have contributed towards the Council's corporate target for savings. An over accrual of Housing Benefit in previous years has been released during 2018/19 (£1,215k), making up for most of the underspend within the Service.

**MONTHLY REVENUE MANAGEMENT REPORT**  
**SCOTTISH BORDERS COUNCIL 2018/19**



Finance, IT & Procurement	Final Approved Budget (£'000)	Final Outturn Actual (£'000)	Variance pre adjustments (£'000)	Decrease/ (Increase) to Earmarked Balances (£'000)	Variance against final adjusted Budget (£'000)	Summary Financial Commentary
Chief Executive	314	314	0		0	
Finance	4,137	4,133	4		4	
Information Technology	10,789	10,843	(54)		(54)	Result of the inability to capitalise any further milestones in 2018/19 and delays to the programmed delivery of transformation.
Interest on Revenue Balances	0	0	0		0	
Loan Charges	17,930	18,117	(188)		(188)	Higher than anticipated borrowing costs.
Provision for Bad Debts	290	296	(6)		(6)	
Recharge to Non-General Fund	(634)	(630)	(4)		(4)	
<b>Total</b>	<b>32,826</b>	<b>33,074</b>	<b>(247)</b>	<b>0</b>	<b>(247)</b>	

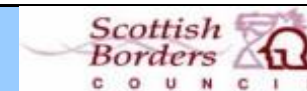
**Key Highlights, Challenges & Risks**

2018/19 represented the first full year of the new Finance service following restructure in late 2017/18.

Significant work was undertaken during 2018/19 to remodel the IT contract with CGI. The small adverse outturn position reported is as a result of the inability to capitalise any further milestones in 2018/19 and delays to the programmed delivery of transformation.

2019/20 Financial Plan includes additional budget in respect of new and restructured loans charges.

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Human Resources	Final Approved Budget (£'000)	Final Outturn Actual (£'000)	Variance pre adjustments (£'000)	Decrease/ (Increase) to Earmarked Balances (£'000)	Variance against final adjusted Budget (£'000)	Summary Financial Commentary
Human Resources	4,037	4,036	0	0	0	
Early Retiral/Voluntary Severance	558	658	(100)	0	(100)	Pressure from redundancies in 2018/19.
Communications & Marketing	548	546	2	0	2	
Corporate Transformation	758	760	(2)	0	(2)	
Employment Support Service	304	278	26	0	26	Over recovery of Skills Development Scotland income due to Centre of Excellence in Textiles.
Corporate Savings	0	0	0	0	0	
<b>Total</b>	<b>6,205</b>	<b>6,279</b>	<b>(74)</b>	<b>0</b>	<b>(74)</b>	

**Key Highlights, Challenges & Risks**

Human Resources have delivered a net adverse position of £74k. This has been the result of additional redundancy costs in 2018/19 offset by over recovery of income within the Employment Support Service.

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**SCOTTISH BORDERS COUNCIL 2018/19**



Regulatory Services	Final Approved Budget (£'000)	Final Outturn Actual (£'000)	Variance pre adjustments (£'000)	Decrease/ (Increase) to Earmarked Balances (£'000)	Variance against final adjusted Budget (£'000)	Summary Financial Commentary
Planning Services	996	1,136	(140)	0	(140)	Enforcement write off for Jedburgh property (£344k) partially offset by additional Building Standards (£148k) and Development Management (£56k) fee income.
Assessor & Electoral Registration Services	558	573	(15)	0	(15)	Postages higher than projected (£7k) plus additional staff overtime and travel (£7k) predominantly relating to Canvassers. Lower than anticipated Electoral Registration Income (£1k)
Passenger Transport	1,982	1,971	11		11	Discretionary spend savings
Audit & Risk	337	326	11	0	11	Savings in employee costs due to vacancy
Legal Services	657	653	4	0	4	Underspend due to additional Income in Legal (£2k) and Licensing (£2k)
Protective Services	1,354	1,313	41	0	41	Additional Private Water Supply Income, due to change in legislation (£23k), reduced spend on hired and contracted services (£16k) and discretionary spend savings (£2k)
Housing Strategy & Services	746	741	6	0	6	
<b>Total</b>	<b>6,630</b>	<b>6,713</b>	<b>(83)</b>	<b>0</b>	<b>(83)</b>	

**Key Highlights, Challenges & Risks**

Regulatory Services have delivered a net adverse position of £83k. This reported position includes the write off of costs incurred through direct action works at Jedburgh property as approved by Executive in February 2019. This pressure was partially offset by Building Standards and Development fee income which have been strong in the last quarter of 2018/19 and the levels achieved have been higher than previous years, however, remain highly variable. Underspends in other areas within Regulatory Services relate to increased income and the impact of the freeze on discretionary spend.