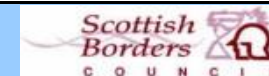


MONTHLY REVENUE MANAGEMENT REPORT
SCOTTISH BORDERS COUNCIL **2021/22**
SUMMARY

AT END OF MONTH: Dec-21



	Base Budget (£'000)	Actual to Date (£'000)	Revised Budget (£'000)	Projected Outturn (£'000)	Outturn Variance (£'000)	Proposed Virement (£'000)	Projected (over)/under spend	Summary Financial Commentary
Infrastructure & Environment	44,885	32,055	47,169	47,057	112	(112)	0	An underspend of £62k is forecast which is contributing to the Council position. The service has responded to an emergency flood event in October and Storm Arwen in November and are trying to manage the resulting costs of this within their existing budget. School meal income, primarily in Secondary schools continues to track at lower levels than 2019/20 and a further income pressure is being reported. The full impact of the roll out of Universal FSM's to P4 and P5 is currently being assessed. Underspends within utilities in property services are offsetting a pressure resulting from reduced collection rates relating to Housing & Temporary Accommodation rental income
Social Work & Practice	54,386	34,418	59,931	62,167	(2,235)	2,235	0	A £91k underspend is forecast to contribute to the council position. The main variances relate to an underspend in Learning Disabilities (£191k) offset by an overspend in Mental Health (£150k). Underspends due to staffing in Adult Protection (£54k), Quality Improvement (£24k) and Safer Communities (£16k). While Locality care packages are higher than planned (£89k) while Locality staffing costs are lower than expected (£46k). Earmarked balances for Rapid Rehousing Transition Plan, Central Safer Communities and Carer's Act funding and additional Scottish Government Funding for 2021/22 has been assumed within Services and plans are being developed to utilise this funding and earmark any balances to 2022/23 .
Education & Lifelong Learning	96,863	67,253	106,552	103,543	3,009	(3,009)	0	A pressure of £148k is forecast which is being funded from the overall Council position. This is related to NQT teachers. Earmarking is being sought for Early Years £3,795, DSM £191k and PEF £493k.
Resilient Communities	18,688	6,755	20,865	22,567	(1,702)	1,702	0	An underspend of £73k is forecast which is contributing to the overall Council position. This is primarily driven from a reduced forecast in Council Tax Reduction Scheme. The service is grossing up additional Scottish Government funding for supporting communities (£2.402m). Earmarking of £627k budget to 2022/23 is also being sought across Business Support (£100k), Communities Funding (£161k), Customer Advice & Support Services (£195k) and Economic Development (£171k).
Finance & Corporate Governance	35,501	13,539	32,831	30,247	2,584	(2,584)	0	An underspend of £18k is forecast which is contributing to the overall Council position. This is primarily due to managing staff vacancies and absorbs the anticipated additional cost for the independent inquiry of £70k. Earmarking is being sought to support the Financial Plan in 2022/23 £686k, unallocated Revenue Support Grant £24k, additional environmental officer funding £54k, electoral costs £13k, budget to enable an email tool £10k and to transfer £1m to the Treasury Reserve
People, Performance and Change	7,611	5,301	7,873	7,690	183	(183)	0	A pressure of £27k is forecast which is being funded from the overall Council position. This is in relation to Social work traineeship and SB Cares training and recruitment costs. Earmarking is being sought for Transformation of £210k.
Strategic Commissioning & Partnership	33,822	24,641	34,253	30,004	4,249	(4,249)	0	The service is reporting a balanced position. SB Cares has realised underspends mainly due to reduced services provision and staffing costs caused by Covid, which has been used to offset undelivered savings in 2021/22. Earmarked balances are requested for Information Technology (£5,217k) to support on going Transformation work. Plans are being developed to utilise additional Scottish Government Funding within SB Cares (£938k). Sports Services has a small overspend related to Depreciation and Interest which will be covered from Loan Charges (£30k).
Total	291,757	183,962	309,475	303,275	6,200	(6,200)	0	

Financed by:								
Revenue Support Grant	(190,186)	(144,215)	(201,846)	(210,937)	9,091	(9,091)	0	Gross up redeterminations of revenue funding relating to i) 'flexible funding to tackle financial insecurity' (£470k); ii) Child Disability Payment (£18k); iii) initial allocation of Scottish Child Payment Bridging Payments (Oct & increased winter) including administration (£399k); iv) free child burials (£6k); v) share of £30m to fund pressures (£667k); vi) partial distribution of Family Pandemic Payments (£369k) and Low Income Pandemic Payments (£1,233k); vii) Local Self Isolation Assistance (£17k); viii) business support administration grant (£81k); viii) Phase 2 of Free School Meal Holiday Support (£333k); ix) removal of fees for school music tuition (£10k); x) Teacher Induction Scheme (net of administration costs) (£778k); xi) Educational Psychology trainee funding (£14k); xii) Phase I of Universal Free School Meals (£587k); xiii) Social Care pay uplift (£873k); xiv) Scottish Living Wage uplift (£706k); xv) Implementation of National Trauma Training Programme (£50k); xvi) Unaccompanied Asylum Seeking Children (UASC) (£22k); xvii) Mental Health Recovery & Renewal (£66k); xviii) Care at Home Winter Planning (£1,454k); xix) Interim Care Winter Planning (£938k).
Non-Domestic Rates	(33,571)	(19,488)	(26,668)	(26,668)	0		0	
Council Tax	(65,261)	(66,742)	(65,351)	(65,348)	(3)	3	0	Forecast outturn slightly down mainly due to higher Single Occupancy Discounts.
Second Homes Council Tax	(1,177)	0	(1,103)	(1,160)	57	(57)	0	Projected additional income through Second Homes Council Tax forecast at this time.
Capital Financed from Current Revenue	0	4	366	366	0	0	0	
Reserves:								
Earmarked Balances from 2020/21	(1,562)	(17,614)	(17,548)	(17,548)	0		0	
Earmarked Balances for future years	0	3,107	3,107	18,452	(15,345)	15,345	0	To earmark budget into 2022/23 for i) Second Homes Council Tax (£107k); ii) Corporate Transformation (£210k); iii) additional business support resource for Hubs (£52k); iv) Treasury Reserve (£1m); v) Financial Plan savings within Business Support - temporarily support the delivery (£48k); vi) economic development activity (£171k); vii) email distribution tool (£10k); viii) unapplied revenue support grant (£30k); ix) IT Transformation £5,217k; x) Customer Advice & Support Services system upgrades (£195k); xi) Communities Funding (£161k); xii) Covid-19 Environmental Health Officer (£54k); xiii) Local Government Election (£13k); xiv) 2022/23 Financial Plan as outlined in the draft plan (£1,353k) and Culture & Sports Trusts (£1m); xv) Rapid Rehousing Transition Plan funding (£249k); xvi) Wellness Officer and Community Justice Co-ordinator posts (£134k); xvii) Child Protection staff training (£7k); xviii) Primary Devolved School Management (£191k); xix) Primary (£399k) and Secondary (£94k) Pupil Equity Fund; xx) Realising Change Fund (£90k); xxi) Early Years 1140 hours (£3,705k); xxii) Appropriate Adult (£11k); xxiii) Education recovery Covid-19 funding (£400k); xxiv) Carers Act (£423k); xxv) Community Safety Policy Officer (£17k); and xxvi) CEDAR transport costs
Transfers to/from Reserves	0	(433)	(433)	(433)	0		0	
Total	(291,757)	(245,380)	(309,475)	(303,275)	(6,200)	6,200	0	

MONTHLY REVENUE MANAGEMENT REPORT
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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	Summary Financial Commentary
Property	12,601	9,039	12,161	12,004	157	(157)	0	
Property Management Services	13,115	10,193	12,538	12,374	164	(164)	0	Underspends being reported within Electricity (£104k), Gas (£19k), Water (£162k), net water appeals (£33k), Rates (£8k) and additional income (£38k). Reduced collection rate relating to Housing & Temporary Accommodation rent income (£200k). Proposed budget transfer to Estates for essential maintenance at Lowood Estate (£8k)
Estates Management Services	476	269	462	470	(8)	8	0	Lowood grounds maintenance pressure (£8k) funded by underspends within Property Management Services utilities.
Commercial Property Income	(1,264)	(1,626)	(1,243)	(1,243)	0		0	
Architects	126	258	207	203	4	(4)	0	Additional Income (£4k)
Major Projects	148	(55)	198	201	(3)	3	0	Employee costs pressure (£3k)
Facilities	5,470	4,173	6,024	6,231	(207)	207	0	
Catering Services	756	713	1,040	1,247	(207)	207	0	£160k net income pressure predominantly from reduced secondary school income (down 15% year to date) due to pupil sickness & pupils not using dining halls. Increased employee costs for additional hours (£33k), small increases in costs including premises related costs (£14k)
Cleaning & Facilities Management	4,714	3,460	4,983	4,983	0	0	0	
Parks & Environment	4,359	2,828	4,385	4,385	0	0	0	
Roads & Infrastructure	9,658	7,774	10,268	10,356	(88)	88	0	
Network & Infrastructure Asset Management	9,841	5,148	9,843	9,843	0	0	0	
SBcContracts	(701)	1,288	(486)	(462)	(24)	24	0	£24k pressure relating to operatives at home due to COVID-19. Labour rates reviewed and increased to cover additional costs associated with the agreed pay award.
Engineers	856	969	905	969	(64)	64	0	Pressures in flood works relating to St Mary's Loch (£6k), Internal Works (£33k). Staff costs relating to Storm Arwen (£25k)
Fleet Management Services	(338)	408	(165)	(165)	0	0	0	
Pay Parking	0	(39)	170	170	0	0	0	
Waste Management Services	9,003	5,878	9,649	9,649	0	0	0	
Passenger Transport	1,678	1,981	1,965	1,886	79	(79)	0	Savings forecast from improved bus subsidies position (£55k), increased fares income (£45k) previously reported as a Covid pressure partially offset with a net income pressure within in-house fleet (£21k)

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Planning Services	889	455	1,742	1,634	108	(108)	0	Projected additional planning fee income based on actuals to date (£108k).
Housing Strategy & Services	1,227	(73)	975	912	63	(63)	0	Additional income forecast through Second Homes Council Tax (£57k) and landlord Registration (£13k). Earmark Second Homes Council Tax into 2022/23 to support future investment in affordable housing.
Total	44,885	32,055	47,169	47,057	112	(112)	0	

Key Highlights, Challenges and Risks

The service is forecasting a net underspend position with movements in a number of services, the key highlights are:

Within Property Management Services there is an underspend within utilities, Scottish Procurement purchase gas and electricity up to 2.5 years in advance, this has provided a high level of protection from the current record high prices. Reduced occupation of Council buildings is also impacting on usage. Reduced collection rates relating to Housing & Temporary Accommodation rental income are being experienced, the service will monitor and investigate this over the remaining months of the year.

Catering Services are reporting a pressure primarily relating to income from secondary school meals, this is as a result of pupil absence and reduced uptake of school meals. The roll out of P4 Universal FSM took place in August 2021 and P5 in January 2022, funding from Scottish Government has been grossed up within Education & Lifelong Learning and the impact of this roll out will be monitored over the remainder of the year.

The service have responded to the emergency weather events in Hawick, relating to flooding in October and across the Council area in relation to Storm Arwen in November. Whilst this has not resulted in expenditure above the Bellwin threshold level which the Council are required to fund, there are costs in excess of £250k which the service are trying to manage within existing budgets.

Planning Services additional planning fee income is forecast, this can be a volatile area and will continue to be monitored over the remainder of the year.

Within Fleet Management Services dayworks Income is tracking low however billing is behind and so this will continue to be closely monitored.

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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	Summary Financial Commentary
Child Protection	192	131	237	230	7	(7)	0	Proposed virement relates to an earmarked balance of £7k in relation to delayed roll-out of staff training.
Children & Families Social Work	14,807	10,524	15,529	15,551	(22)	22	0	Breakeven position currently but further pressure may materialise in Out of Area Placements. Proposed virement reflects confirmed redetermination funding to provide for Social Care pay uplift.
Adult Protection	411	244	411	357	54	(54)	0	Staffing and contracted services underspends. Proposed virement reflects use of underspend to contribute to department and corporate pressures.
Emergency Duty Team	317	260	352	356	(4)	4	0	Proposed virement reflects movement of other service underspends to support pressure.
Business Support - Staff Development	0	0	0	0	0	0	0	
Quality Improvement	65	252	386	417	(31)	31	0	Lower than anticipated staffing costs. Proposed virement reflects confirmed redetermination funding of £66k to increase Mental Health Officer staffing (£66k) and also to earmark £11k Appropriate Adult funding. Additional virement reflects use of underspend to contribute to department and corporate pressures.
Services in Criminal Justice System	1	(182)	(27)	(27)	0	0	0	
Safer Communities	1,229	521	2,306	1,885	421	(421)	0	Virement relates to earmarked balances of £249k in Homelessness Services - Rapid Rehousing Transition Plan funding, not spent in year due to Covid delays and also £134k in Central Safer Communities relating to delays in recruiting to Wellness Officer and Community Justice Co-ordinator posts. In addition, earmarked balances - £17k relating to Community Safety Policy Officer and £4k relating to ring fenced CEDAR transport costs. Underspends in Central Community Services of £17k resulting from continued delays in recruitment. Additional virement reflects use of underspend to contribute to department and corporate pressures.
Older People	9,880	2,356	9,728	11,599	(1,871)	1,871	0	Proposed virement reflects confirmed redetermination funding to provide for £1.454m Homecare winter planning and £0.417m Social Care pay uplift.
Joint Learning Disability	16,122	13,455	18,763	18,949	(186)	186	0	£64k saving resulting from 1 client moving from 24 hour permanent care into community based care setting. £16k saving from day centre transport costs. £14k saving from continued non-recruitment to vacancies. £60k increased client income resulting from client financial (re)assessments. £26k reductions to community based care packages. Proposed virement reflects confirmed redetermination funding to provide for Social Care pay uplift as well as use of net underspend to contribute to department and corporate pressures.
Joint Mental Health	2,196	1,564	2,007	2,174	(167)	167	0	Pressures relating to individual client care packages across the service relating to both new and existing clients. Proposed virement reflects confirmed redetermination funding to provide for Social Care pay uplift as well as movement of other service underspends to support pressure.
People with Physical Disabilities	2,734	2,085	2,513	2,558	(45)	45	0	Proposed virement reflects confirmed redetermination funding to provide for Social Care pay uplift as well as use of net underspend to contribute to department and corporate pressures.

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Generic Services	6,339	3,176	7,633	8,026	(393)	393	0	£89k higher than anticipated costs relating to Locality based care packages, off-set by a net saving of £43k in locality based staffing teams. Proposed virement reflects confirmed redetermination funding to provide for Scottish Living Wage uplift and in-year Social Care pay uplift. Also proposed earmarked balance of £423k in relation to delays in progressing Carers Act expenditure in 2021-22. In addition virement to remove net underspend to support other department pressures.
Total	54,293	34,387	59,840	62,076	(2,235)	2,235	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	
Public Health	93	31	91	91	0	0	0	
Total	93	31	91	91	0	0	0	

Key Highlights, Challenges and Risks

The service is reporting a net underspend - £91k in total being removed to support corporate budget pressures.

The main variances are related to Learning Disabilities which is underspent due to reduced client packages and increased client contributions following financial assessments. This is offset by an overspend in Mental Health where higher than expected care package costs have been incurred throughout 2021/22. Adult Protection and Quality Improvement are underspent due to lower than anticipated staffing costs, while Safer Communities has experienced recruitment delays leading to an underspend on staffing. Earmarked balances for Rapid Rehousing Transition Plan. Central Safer Communities and Carer's Act funding have been actioned due to in year Covid delays affecting capacity and recruitment. Additional Scottish Government Funding for 2021/22 has been assumed within Services and plans are

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	Summary Financial Commentary
Early Years	6,045	(1,007)	7,920	4,125	3,795	(3,795)	(0)	Earmark Realising Change Fund grant (£90k) into 2022/23. Earmark 1140 hours allocation from 2021/22 into 2022/23 (£3,705k).
Primary Schools	29,311	22,250	31,734	31,171	563	(563)	0	Indicative DSM carry forward (£191k) earmarked from 2021/22 to 2022/23. Projected Pupil Equity Fund (PEF) (£399k) earmarked from 2021/22 to 2022/23 to cover staffing costs to the end of the academic year. Maternity and long-term sickness forecasted pressure will utilise the Covid-19 funding
Secondary Schools	39,864	31,096	41,594	41,456	138	(138)	(0)	Projected Pupil Equity Fund (PEF) (£94k) earmarked from 2021/22 to 2022/23 to cover staffing costs to the end of the academic year. Maternity and long-term sickness forecasted pressure will utilise the Covid-19 funding.
Additional Support Needs	11,571	7,898	11,760	11,760	(0)	0	0	
Educational Psychology	704	487	697	711	(14)	14	0	Breakeven position - savings have been met. Redetermination of Educational Psychology trainee funding (£14k)
Central Schools	3,222	2,413	6,702	7,588	(886)	886	(0)	Probationer pressure (£148k). Covid-19 funding of £17k utilised to offset maternity and long term sickness pressures in Primary & Secondary schools. Redetermination of Free School Meal Holiday Support (£333k). Net redetermination of Teacher Induction Scheme (£778k). Redetermination of funding for fees for school music tuition (£10k). To earmark balance of Covid-19 education recovery funding to Reserve (£400k).
School Meals	1,756	1,504	1,756	2,343	(587)	587	0	Additional funding for Universal Free School Meals (£587k)
School Transport	3,442	1,807	3,442	3,442	(0)	0	(0)	Contracts awarded subject to minor amendments to routes. Greater efficiency in planning has reduced the number of routes by 28. Wage and fuel inflation has offset route efficiency savings.
Community Learning & Development	948	807	947	947	0	0	0	
Total	96,863	67,253	106,552	103,543	3,009	(3,009)	0	

Key Highlights Challenges & Risks

Primary and Secondary maternity and long term sickness continue to cause a pressure in their respective services, the Covid-19 funding will be utilised to cover these. Contracts have been awarded for a reduced number of school transport routes; unfortunately, wage and fuel inflation has eroded much of the expected savings. Early Years earmark has arisen in part due to the sustainable rates not yet agreed with Private & Voluntary providers and fewer children enrolling than was anticipated; some of this is due to Covid-19 and families preferring to keep children at home to reduce the risk of infection.

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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	Summary Financial Commentary
Business Support	5,160	3,793	5,205	5,105	100	(100)	0	To earmark available budget into 2022/23 to i) fund additional business support resource to backfill Business Managers currently supporting Hubs so they can focus on tasks to achieve Financial Plan savings in 2022/23 (£52k) and temporarily support delivery of Financial Plan savings (£48k).
Community Planning & Engagement	142	124	308	333	(25)	25	0	Balance of undeliverable community capacity Financial Plan saving (£25k).
Localities/Community Fund	1,221	2,655	1,806	4,029	(2,223)	2,223	0	Additional funding from Scottish Government for i) Scottish Child Payment Bridging Payments - Oct & increased winter (£393k); ii) Council's share of flexible funding to tackle financial insecurity flexible funding (£470k); iii) Family Pandemic Payments (£357k); and iv) Low Income Pandemic Payments (£1,164k). To earmark budget into 2022/23 for communities funding (£104k) and BBBB (£57k).
Customer Advice & Support Services	3,208	1,904	3,336	3,159	177	(177)	0	Funding from Scottish Government for Child Disability Payment information gathering (£18k). To earmark available budget into 2022/23 (£195k) to fund various system upgrades delayed due to IT issues.
Economic Development	1,400	(63)	1,779	1,608	171	(171)	0	To earmark available budget into 2022/23 to fund economic development activity (£171k).
Discretionary Housing Payments	733	(105)	1,080	1,080	0		0	
Housing Benefits	623	(190)	679	679	0		0	
Non Domestic Rates Relief	201	(7,620)	150	120	30	(30)	0	Review of reliefs awarded (including some backdated cases from previous years) to individual organisations has resulted in the replacement of some discretionary reliefs with mandatory reliefs and a reduction in outturn figure. The final outturn figure may be further reduced.
Scottish Welfare Fund	596	718	975	975	0		0	
Council Tax Reduction Scheme	5,407	5,537	5,546	5,478	68	(68)	0	Forecast reflects view of the continuing month on month reduction and improving outlook. Position will continue to be monitored closely over the next few months for any further change in trend.
Total	18,688	6,755	20,865	22,567	(1,702)	1,702	0	

Key Highlights, Challenges & Risks

The service is grossing up additional Scottish Government funding for Scottish Child Payment Bridging Payments - Oct & increased winter; Council's share of flexible funding to tackle financial insecurity flexible funding; Family Pandemic Payments; Low Income Pandemic Approval to earmark available budget into 2022/23 is being sought from Business Support, the Localities Fund, Customer Advice and Support Services and Economic Development

The service is forecasting a net underspend position primarily as a result of a reduced forecast for Council Tax reduction Scheme, with funding being returned to the Covid-19 reserve

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	Summary Financial Commentary
Covid-19 Reserve Fund	7,300	155	1,044	295	749	(749)	0	Additional Scottish Government funding towards administration costs associated with i) Scottish Child Payment bridging payments (£6k); ii) Local Self-Isolation Assistance Service (£17k); iii) business support grants (£81k); and iv) Family & Low Income Pandemic Payments (£81k). To earmark available budget into 2022/23 to support increase in funding for Culture and Sports Trusts as per the draft Financial Plan (£1m).
Corporate	(1,581)	0	1,861	1,175	686	(686)	0	Council's share of £30m to fund pressures (backdated pay award) £667k. To earmark available budget into 2022/23 to support the Financial Plan as outlined in the draft plan (£1,353k).
Chief Executive	191	134	188	188	0	0	0	
Corporate Policy	348	173	116	116	0	0	0	
Emergency Planning	132	119	159	164	(5)	5	0	Additional overtime forecast (£5k).
Finance	4,322	2,583	4,553	4,520	33	(33)	0	Additional staff turnover savings (£9k). To earmark unapplied additional Revenue Support Grant (£24k).
Legal Services	742	633	905	955	(50)	50	0	Increased costs relating to independent inquiry (£70k) partially offset by additional staff turnover savings (£20k).
Protective Services	1,616	1,126	1,612	1,558	54	(54)	0	To earmark additional funding into 2022/23 to support increased workload of Environmental Health officers due to Covid-19 (£54k).
Audit & Risk	339	245	339	309	30	(30)	0	Staff turnover savings (£30k).
Assessor & Electoral Registration Services	856	644	920	907	13	(13)	0	To earmark available budget into 2022/23 to cover additional electoral registration costs associated with the Local Government Election on 5 May i.e. processing of increased postal vote applications (£13k).
Democratic Services	1,704	1,553	1,747	1,747	0	0	0	
Communications & Marketing	505	366	511	467	44	(44)	0	To earmark available budget into 2022/23 for email distribution tool (£10k). Additional staff turnover adjustment (£34k).
Loan Charges	19,466	5,735	19,312	18,282	1,030	(1,030)	0	Transfer budget to Sports Services to fund depreciation and interest charges for sports pitches (£30k). To earmarked forecast underspend due to favourable interest rates and reduced borrowing requirement due to timing movements in the capital programme to establish a Treasury Reserve (£1m).
Provision for Bad Debts	125	125	125	125	0	0	0	
Recharge to Non-General Fund	(563)	(51)	(563)	(563)	0	0	0	
Total	35,501	13,539	32,831	30,247	2,584	(2,584)	0	

Key Highlights, Challenges & Risks

Additional costs of £70k are expected in relation to the independent inquiry. These are being offset by continued staff turnover savings. Favourable interest rates and reduced borrowing due to timing movements in the capital program is enabling the establishment of a Treasury Reserve (£1m)

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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	Summary Financial Commentary
Human Resources	4,726	3,316	4,783	4,862	(79)	79	0	Pressure from Social Work Traineeship (Module Fees and Practice Educator costs), partly offset by projected underspend in occupational health/medical fees and additional staff turnover savings (£49k). Increased investment required in training, disclosure and advertising costs associated with SB Cares recruitment issues (£30k).
Early Retiral/Voluntary Severance	67	90	90	90	0	0	0	
Corporate Transformation	790	680	1,227	1,017	210	(210)	0	To earmark available budget into 2022/23 to fund Transformation (£210k).
Employment Support Service	383	162	322	249	73	(73)	0	Skills Development Scotland income and additional staff turnover.
Business Change & Programme Management	1,211	786	1,043	1,081	(38)	38	0	Undeliverable in-year subscription Financial Plan saving (£38k).
Business Planning Performance & Policy Development	433	266	408	391	17	(17)	0	Staff turnover savings and additional income.
Total	7,611	5,301	7,873	7,690	183	(183)	0	

Key Highlights, Challenges & Risks

The Social Work Traineeship and increased investment in training, disclosure and advertising costs associated with SB cares are causing pressures of £79k , these are being offset by income from Skills development Scotland and staff turnover £90k.

MONTHLY REVENUE MANAGEMENT REPORT
SCOTTISH BORDERS COUNCIL **2021/22**

AT END OF MONTH: **Dec-21**



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	Summary Financial Commentary
Information Technology	11,435	6,839	14,430	9,213	5,217	(5,217)	0	To earmark available budget into 2022/23 to support IT Transformation (£5,217k).
SB Cares	16,924	13,780	14,394	15,332	(938)	938	0	Savings in Disability Services relating to continued reduction in service provision due to Covid-19 (£135k). Lower than anticipated staffing costs in Care Homes and Home Care services due to continued high level of vacancies and also savings in associated clothing / uniform costs (£90k). Community Equipment Store forecasting a balanced position, however increasing demands on service may cause financial pressure. This is being closely monitored, including Covid related pressures. Total service savings (£225k) allocated against current undelivered savings. In addition, pressures around interim care, current funded from within the service has allowed confirmed in-year Scottish Government funding to be allocated against remaining undelivered savings - Reablement of Homecare and Enterprise Mobility. Proposed virement reflects this confirmed redetermination funding (£225k).
Cultural Services	3,506	2,680	3,471	3,471	0	0	0	
Sports Services	1,957	1,342	1,958	1,988	(30)	30	0	Transfer budget from Loan Charges to fund depreciation and interest charges for sports pitches (£30k).
Total	33,822	24,641	34,253	30,004	4,249	(4,249)	0	

Key Highlights, Challenges & Risks

The service is reporting a balanced position up to the end of December 2021.
Information Technology has earmarked budget into 2022/23 to support on going Transformation work. SB Cares has realised some service savings in their current position due to reduced service provision and lower staffing costs, which are being used to offset undelivered savings in 2021/22 on a temporary basis. Additional Scottish Government Funding for 2021/22 has been assumed within SB Cares and plans are being developed to utilise this funding and earmark any balances to 2022/23 to support further development work. Sports Services has a small overspend related to Depreciation and Interest which will be covered from Loan Charges.