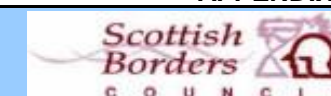


MONTHLY REVENUE MANAGEMENT REPORT
SCOTTISH BORDERS COUNCIL **2023/24**
SUMMARY
AT END OF MONTH: Dec-23


	Base Budget (£'000)	Actual to Date (£'000)	Revised Budget (£'000)	Projected Outturn (£'000)	Outturn Variance (£'000)	Proposed Virement (£'000)	Projected (over)/underspend	Summary Financial Commentary
Infrastructure & Environment	54,408	39,886	55,330	56,963	(1,633)	1,633	0	<p>Increasing commitments primarily relating to Out of Area child placements contributing to an overall pressure of £1.775m in 2023/24. There is a risk that further pressures may materialise in Quarter 4. The permanent effect of known pressures to date is being addressed through the 2024/25 budget setting process. Overall pay award funding of £0.7m allocated.</p> <p>Total pressure of £0.9m in relation to Home to School and Additional Support Needs transport being reported. This pressure relates to the increased cost of retendered contracts. Overall pay award funding of £1.6m allocated.</p> <p>Strategic Commissioning & Partnership are forecasting an overspend position of £0.2m within Information Technology due to increased software licencing and mobile phone costs, iPad refresh and inflationary cost of pensions for staff TUPED over to CGI. Operational pressures in Adult Social Care relating to overtime and agency staff costs amounts to £1.2m and are being funded from non-recurring additional Scottish Government funding in 2023/24. Overall pay award funding of £0.9m allocated.</p>
Social Work & Practice	82,010	48,532	81,222	82,290	(1,069)	(706)	(1,775)	
Education & Lifelong Learning	122,103	95,305	134,395	136,481	(2,086)	1,178	(908)	
Resilient Communities	25,274	(3,203)	30,258	30,550	(292)	292	0	
Finance & Corporate Governance	24,989	9,217	25,932	27,582	(1,650)	1,650	0	
People, Performance and Change	7,484	5,830	7,611	8,088	(477)	477	0	
Strategic Commissioning & Partnership	27,493	25,227	34,326	34,969	(643)	451	(192)	
Total	343,761	220,795	369,073	376,922	(7,849)	4,976	(2,873)	

Financed by:								
Revenue Support Grant	(213,888)	(155,060)	(213,445)	(218,563)	5,118	(5,118)	0	Gross up additional funding for i) Local Government Pay (£3.294m); ii) Self Directed Support (£6k); iii) Ukraine Refugee Resettlement (£625k); iv) Temporary Accommodation (£20k); vi) Teacher Induction Scheme (£942k); and vii) Employability Staffing (£294k). Gross down RSG for i) Summer Programmes (£4k); ii) Climate Intelligence Service (£8k); and iv) National Trauma Training Programme (£50k).
Non-Domestic Rates	(37,818)	(27,636)	(37,818)	(37,818)	0	0	0	Forecast shows an overall pressure within Council Tax at this time (£118k).
Council Tax	(71,809)	(73,689)	(71,809)	(71,691)	(118)	(118)	0	
Second Homes Council Tax	(1,229)	0	(1,331)	(1,331)	0	0	0	
Capital Financed from Current Revenue	0	0	0	0	0	0	0	
Ring fenced grants	(14,106)	(11,463)	(14,102)	(14,102)	0	0	0	
Reserves:								
Earmarked Balances from 2022/23	(3,503)	(31,142)	(31,142)	(31,142)	0	0	0	To earmark budget into 2024/25 for DSM (£732k), Pupil Equity Funding (£413k) as well as Strategic Equity Funding and Care Experienced Children & Young People (£257k)
Earmarked Balances for future years	0	3,779	3,779	5,181	(1,402)	1,402	0	
Transfers to/(from) Reserves	(1,408)	(798)	(3,206)	(4,465)	1,259	(1,259)	0	Drawdown from Service Concession/Change Fund Allocated Reserve to fund implementation costs for Workflow 360 (Comino) to the Cloud (£75k) and unallocated reserve to support the impact of the 2023/24 pay deal (£439k) and digital transformation Financial Plan savings (£745k).
Total	(343,761)	(296,008)	(369,073)	(373,931)	4,857	(4,975)	(118)	

Total	0	(75,213)	0	2,991	(2,991)	0	(2,991)
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**MONTHLY REVENUE MANAGEMENT REPORT
SCOTTISH BORDERS COUNCIL 2023/24**

AT END OF MONTH: Dec-23



Infrastructure & Environment	Base Budget (£'000)	Actual to Date (£'000)	Revised Budget (£'000)	Projected Outturn (£'000)	Outturn Variance (£'000)	Proposed Virement (£'000)	Projected (over)/underspend	Summary Financial Commentary
Property	15,645	12,891	16,656	16,748	(92)	92	0	
Property Management Services	15,943	13,718	16,958	16,986	(28)	28	0	Pay award funding allocated (£28k). Release uncommitted earmark balance (£318k) and underspend in unitary charge (£57k) to offset undeliverable Financial Plan savings (£296k) and remaining Corporate Landlord pressures.
Estates Management Services	619	505	622	603	19	(19)	0	Pay award funding allocated (£11k). Additional staff turnover savings achieved (£30k).
Commercial Property Income	(1,284)	(1,742)	(1,340)	(1,298)	(42)	42	0	Reduced occupancy (£42k).
Architects	159	142	139	119	20	(20)	0	Pay award funding allocated (£15k). Forecast additional income £35k.
Major Projects	208	269	277	338	(61)	61	0	Pay award funding allocated (£16k). Extension of Project Management Office to 31 March 2024 (£45k).
Facilities	7,552	5,211	6,890	7,336	(446)	446	0	
Catering Services	2,881	1,449	2,217	2,158	59	(59)	0	Pay award funding allocated (£223k). Net pressure in cost of food (£118k) offset by available budget set aside for the roll-out of P6 and P7 FSM (£400k).
Cleaning & Facilities Management	4,671	3,762	4,673	5,178	(505)	505	0	Pay award funding allocated (£297k). Previously reported ongoing Covid recovery pressures relating to additional requirements for cleaning materials and PPE (£70k) and equipment (£92k). Increased staffing costs (£46k).
Parks & Environment	4,879	3,484	4,893	5,440	(547)	547	0	
								Pay award funding allocated (£264k). Forecast pressure within burials income (£93k) and underspend in depreciation due to vehicle disposals (£39k). Undeliverable Financial Plan savings (£229k).
Roads & Infrastructure	10,407	7,402	10,503	11,095	(592)	592	0	
Network & Infrastructure Asset Management	9,684	5,510	9,864	10,121	(257)	257	0	Pay award funding allocated (£257k).
SBCContracts	(425)	170	(728)	(628)	(100)	100	0	Pressure within overheads due to increased utility and rates costs (£100k).
Engineers	924	795	924	1,001	(77)	77	0	Pay award funding allocated (£32k). Additional pressure highlighted for the maintenance of flood schemes and emergency response of checking flood grilles (£45k).
Fleet Management Services	224	986	221	379	(158)	158	0	Pay award funding allocated (£73k). Pressure from increased use of third parties and reduced income (£85k).
Pay Parking	0	(61)	222	222	0	0	0	

**MONTHLY REVENUE MANAGEMENT REPORT
SCOTTISH BORDERS COUNCIL 2023/24**

AT END OF MONTH: Dec-23



Waste Management Services	10,937	6,411	10,574	10,478	96	(96)	0	Pay award funding allocated (£254k). Release forecast underspend in supplies & services within Waste Treatment (£200k). Underspend in depreciation due to vehicle disposals (£150k).
Passenger Transport	2,294	3,585	2,335	2,320	15	(15)	0	Pay award funding allocated (£47k). Additional staff turnover (£52k). Permanent budget transferred from Education & Lifelong Learning following removal of Ayton and Chirside bus routes (£48k) as a contribution towards Financial Plan savings. Underspend in depreciation due to vehicle disposals (£58k).
Planning Services	1,346	583	1,201	1,252	(51)	51	0	Pay award funding allocated (£122k). Release uncommitted budget in sustainability and climate change (£67k) and Community Engagement Fund (£25k), reduced by forecast shortfall in planning fee income (£29k). Gross down Revenue Support Grant for Climate Intelligence Service (£8k).
Housing Strategy & Services	1,348	319	2,280	2,295	(15)	15	0	Pay award funding allocated (£15k).
Total	54,408	39,886	55,330	56,963	(1,633)	1,633	0	

Key Highlights, Challenges and Risks

The service is reporting a balanced position. An allocation of £1.654m from a combination of Scottish Government funding and Council reserves is covering the impact of the 2023/24 pay award which has now been agreed. Within Property management services we are currently showing a balanced position, however the inflationary impact on utilities and property maintenance continues to be challenging and will be monitored over the remainder of the year. A small pressure in Planning Fee income is being reported, this can be a volatile area and will be monitored over the remainder of the year. The service can be impacted by adverse winter weather, cold periods haven been experienced during early December and mid January. The impact of these and any further events will be monitored. The service has £1.926m of financial plan savings to deliver in 2023/24, £0.793m of these have been delivered permanently and £1.133m temporarily.

Social Work & Practice	Base Budget (£'000)	Actual to Date (£'000)	Revised Budget (£'000)	Projected Outturn (£'000)	Outturn Variance (£'000)	Proposed Virement (£'000)	Projected (over)/underspend	
Child Protection	224	171	225	257	(32)	32	0	Pay award funding allocated (£9k). Transfer budget from Generic Services for staffing pressure.(£23k)
Children & Families Social Work	18,319	17,540	22,641	24,668	(2,027)	252	(1,775)	Pressure due to 6 additional Out of Area placements notified in September (£738k) plus further 2 in October as well as price and usage increases identified in October (£232k). 4 further out of area placements commenced in December with 1 child coming back resulting in a net pressure (£76k). Pressure due to a young person required intensive 24 hour care (£907k). Pressure due to Unaccompanied Asylum Seekers funding not being sufficient for number of young people being cared for (£95k). Offset savings in other areas reduce the overall overspend (£176k) with further savings in November amounting to £97k including Family Group Decision Making and CHAD. Pay award funding allocated (£256k) . Gross down RSG in relation to Summer of Activities (£4k)
Adult Protection	374	289	349	380	(31)	31	0	Pay award funding allocated (£13k). Budget transfer from Generic Services to cover staffing pressures £18k)
Emergency Duty Team	332	296	407	393	14	(14)	0	(£9k) to meet pay award pressures within service. Pay award funding allocated (£14k) from within the department.
Quality Improvement	513	386	597	616	(19)	19	0	Pay award funding allocated (£19k).
Services in Criminal Justice System	1,273	488	1,261	1,261	0	0	0	
Safer Communities	2,223	(1,328)	2,444	3,085	(641)	641	0	Pay award funding allocated (£51k). Gross up RSG relating to Ukraine Refugee Support (£625k) and Temporary Accommodation (£20k). Additional temporary accommodation rental income linked to a related pressure within Housing Benefits in Resilient Communities resulting in proposed virement between the services of £55k.
Older People	24,735	6,526	16,677	15,077	1,600	(1,600)	(0)	Pay award funding allocated from within the department (£45k). Temporary additional SG funding (£1,199k) being transferred to Adult Social Care to relieve in-year overtime, agency and car leasing cost pressures. £305k from Commission Services relating to the return of the Social Prescribing Grant budget. Commission Team staffing budget pressure in Strategic Commissioning & Partnerships (£85k). £237k transferred to HR to temporarily fund additional Social Worker training costs. Gross down RSG in relation to The National Trauma Training Programme (£50k).
Joint Learning Disability	20,404	14,587	21,796	21,848	(52)	52	0	Pay award funding allocated from within the department (£52k).
Joint Mental Health	2,178	1,475	2,272	2,316	(44)	44	0	Pay award funding allocated from within the department (£44k).
People with Physical Disabilities	2,698	2,288	3,202	3,103	99	(99)	0	Service savings in client specific direct payment and void rent costs £99k.
Generic Services	8,639	5,759	9,251	9,184	67	(67)	0	Pay award funding allocated from within the department (£220k). £171k to meet further pay awards within the service. Transfer (£81k) to Education & Lifelong Learning for CYPPP. (£41k) to Child Protection and Adult Protection to cover staffing pressures. Gross up RSG in relation to Self Directed Transformation funding (£6k).
Total	81,912	48,477	81,124	82,190	(1,066)	(709)	(1,775)	

MONTHLY REVENUE MANAGEMENT REPORT

SCOTTISH BORDERS COUNCIL

2023/24

AT END OF MONTH:

Dec-23

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Public Health	Base Budget (£'000)	Actual to Date (£'000)	Revised Budget (£'000)	Projected Outturn (£'000)	Outturn Variance (£'000)	Proposed Virement (£'000)	Projected (over)/under spend	
Public Health	98	55	98	101	(3)	3	0	Pay award funding allocated (£3k).
Total	98	55	98	101	(3)	3	0	

Key Highlights, Challenges and Risks

Increasing pressures within Children & Families SW relating to new client commitments and increasing commitments for existing clients receiving care since the reported position in September, as detailed above. This pressure is after significant budget support already in 2023-24, the permanent effect of which is being addressed in the 2024/25 budget setting process. There is a risk that the budget set for Out of Area Placements within this service in 2023/24 is insufficient if the number of placements continue to rise. Lower than anticipated expenditure in Older Peoples, Generic and Physical Disabilities services amounting to £663k - largely due to staffing vacancies and reduced extra care housing care costs - used to fund non-budgeted, in-year pay award pressures within IJB delegated services including Adult Social Care (ASC). Further pay award pressures amounting to £935k being allocated through a combination of Scottish Government funding and Council reserves (including £584k in ASC). The service has £0.604m of financial plan savings to deliver in 2023/24, all of which has been delivered on a permanent basis.

Education & Lifelong Learning	Base Budget (£'000)	Actual to Date (£'000)	Revised Budget (£'000)	Projected Outturn (£'000)	Outturn Variance (£'000)	Proposed Virement (£'000)	Projected (over)/underspend	Summary Financial Commentary
Early Years	17,547	14,107	21,527	22,272	(745)	745	0	Working towards meeting pressure arising from reduced SG funding (£1.7m) any shortfall will be met through their earmarked balance brought forward from 22/23. Pay award funding allocated (£745k).
Primary Schools	30,408	25,907	33,737	34,558	(821)	821	0	Pupil Equity Funding (PEF) (£1.421m). Indicative DSM carry forward earmarked from 2023/24 to 2024/25 (£239k). Projected Pupil Equity Fund (PEF) earmarked from 2023/24 to 2024/25 to cover staffing costs to the end of the academic year (£317k). Projected Strategic Equity Fund (SEF) and Care Experienced Children & Young People (CECYP) funding earmarked from 2023/24 to 2024/25 to cover staffing costs to the end of the academic year (£152k). Pay award funding allocated (£108k).
Secondary Schools	48,309	38,704	53,804	53,687	117	(117)	0	Pupil Equity Funding (PEF) (£528k). Indicative DSM carry forward earmarked from 2023/24 to 2024/25 (£493k). Projected Pupil Equity Fund (PEF) earmarked from 2023/24 to 2024/25 to cover staffing costs to the end of the academic year (£96k). Projected Strategic Equity Fund (SEF) and Care Experienced Children & Young People (CECYP) funding earmarked from 2023/24 to 2024/25 to cover staffing costs to the end of the academic year (£105k). Pay award funding allocated (£49k).
Additional Support Needs	12,790	8,595	11,430	12,575	(1,145)	635	(510)	Pressure on service as needs have increased, especially following Covid (£869k) which is expected to be managed within the service. P. Re-tending of transport costs during quarter 3 of 2023/24 has resulted in a pressure (£510k). Pay award funding allocated (£635k).
Educational Psychology	741	527	764	764	0		0	
Central Schools	5,394	3,567	5,948	5,038	910	(910)	0	Allocate Pupil Equity Funding to schools (£1.949m). Agreed funding from Social Work & Practice towards Children & Young Peoples Partnership Plan (CYPPP) (£81k). Additional funding from Scottish Government for Teachers Induction Scheme (£942k). Pay award funding allocated (£16k).
School Meals	1,756	1,827	2,042	2,042	0		0	Further analysis to be carried out in conjunction with catering service.
School Transport	4,123	1,172	4,120	4,470	(350)	(48)	(398)	Forecast pressure due to contracts handed back by suppliers being replaced by more expensive provision in the short term. Re-tendering during quarter 3 of 2023/24 has resulted in an additional increased pressure (£398k). Saving transferred to Passenger Transport as a result of removal of Avton and Chirnside school bus routes (£48k).
Community Learning & Development	1,035	901	1,023	1,075	(52)	52	0	Pay award funding allocated (£52k).
Total	122,103	95,305	134,395	136,481	(2,086)	1,178	(908)	

Key Highlights Challenges & Risks

The Additional Support Needs service has a pressure of c. £869k partly caused by the return to post covid normality across the whole education spectrum as well as a transport pressure of £510k, staffing pressures are expected to be met from within existing budgets. Schools passenger transport pressures amount to £592k and relates to increased pricing on retendered contracts. The service has £0.155m of financial plan savings to deliver in 2023/24, £0.030m of these have been delivered permanently and £0.125m temporarily. £1.6m allocated to cover 23/24 pay award which has been allocated through a combination of Scottish Government funding and Council reserves.

MONTHLY REVENUE MANAGEMENT REPORT

SCOTTISH BORDERS COUNCIL

2023/24

AT END OF MONTH:

Dec-23



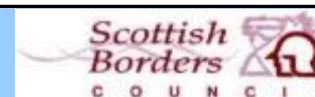
Resilient Communities	Base Budget (£'000)	Actual to Date (£'000)	Revised Budget (£'000)	Projected Outturn (£'000)	Outturn Variance (£'000)	Proposed Virement (£'000)	Projected (over)/underspend	Summary Financial Commentary
Business Support	5,512	4,473	5,553	5,865	(312)	312	0	Pay award funding allocated (£303k). Undeliverable staff turnover (£9k).
Community Planning & Engagement	485	375	483	486	(3)	3	0	Pay award funding allocated (£20k). Additional staff turnover savings (£17k).
Neighbourhood Support Fund	471	368	1,493	1,431	62	(62)	0	Release uncommitted earmarking for Community Grants (£39k) and LACER (£23k).
Customer Advice & Support Services	3,153	1,931	2,978	3,204	(226)	226	0	Pay award funding allocated (£226k).
Economic Development	1,885	162	3,435	3,135	300	(300)	0	Pay award funding allocated (£83k). Release Borderlands Business Infrastructure project earmarking (£25k) due to successful grant application. Underspends in NOLB (£375k) and PESF (£22k) earmarking from 22/23. Additional staff turnover within the Access Team (£118k) and Employment Support Service (£50k) and planned underspend in discretionary Tourism budget (£87k).
Cultural Services	3,442	4,435	4,403	4,403	0	0	0	
Sports Services	1,836	1,707	1,904	1,904	0	0	0	
Discretionary Housing Payments	0	600	1,132	1,132	0	0	0	
Housing Benefits	608	439	839	945	(106)	106	0	Additional HB expenditure linked to additional temporary accommodation reported under Safer Communities (£106k). Pressure partially offset by transfer of available budget from Social Work & Practice (£55k).
Non Domestic Rates Relief	1,561	(23,821)	1,535	1,450	85	(85)	0	Underspend due to relief applied to new sites added to the valuation role on 1 April 2023.
Scottish Welfare Fund	586	302	736	860	(124)	124	0	Expenditure on Community Care Grants in December was lower than expected however the total budget of £736k is likely to be fully utilised by early/mid February.
Council Tax Reduction Scheme	5,735	5,824	5,767	5,735	32	(32)	0	Forecast underspend based on a reduction of 4 cases per week for the remainder of the year. This outturn brings us back in line with the base budget.
Total	25,274	(3,203)	30,258	30,550	(292)	292	0	

Key Highlights, Challenges & Risks

The service is reporting a balanced position. An allocation of £632k from a combination of Scottish Government funding and Council reserves is covering the impact of the 2023/24 pay award which has now been agreed. A pressure in Housing Benefit subsidy is being driven by additional homeless properties. The homeless service is reported within the Social Work & Practice Service and additional net income is being reported in that area which partially offsets this subsidy pressure. As approved during the Council Meeting on 14th December 2023 additional funding of £1m was provided to Live Borders during this period. Up to a further £500k may be transferred if required during the final quarter of the financial year. The service has £0.546m of financial plan savings to deliver in 2023/24, £0.210m of these have been delivered permanently and £0.336m temporarily.

MONTHLY REVENUE MANAGEMENT REPORT
SCOTTISH BORDERS COUNCIL 2023/24

AT END OF MONTH: Dec-23



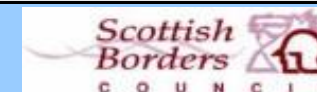
Finance & Corporate Governance	Base Budget (£'000)	Actual to Date (£'000)	Revised Budget (£'000)	Projected Outturn (£'000)	Outturn Variance (£'000)	Proposed Virement (£'000)	Projected (over)/underspend	Summary Financial Commentary
Recovery Fund	0	(5)	(9)	(9)	0		0	
Corporate	(3,082)	0	(2,048)	(912)	(1,136)	1,136	0	Undeliverable Financial Plan savings relating to new commissioning Strategy (£250k) and Digital Transformation (£1,744k) being offset by additional staff turnover (£309k), Council's share of Bridge Homes remaining funds (£349k), balance of 2022/23 underspend not required to address impact of 2023/24 pay award (£745k). Transfer available budget from Infrastructure & Environment (£61k) and Resilient Communities (£525k)
Chief Executive	192	166	209	215	(6)	6	0	Pay award funding allocated (£6k).
Emergency Planning	221	186	217	260	(43)	43	0	Pay award funding allocated (£9k). Pressures in staffing, overtime/standby payments and undeliverable staff turnover savings (£13k), as well as supplies and services (£21k).
Finance	4,544	3,433	4,494	4,578	(84)	84	0	Pay award funding allocated (£84k).
Legal Services	716	436	667	703	(36)	36	0	Pay award funding allocated (£40k). Small underspend forecast due to discretionary spend freeze (£4k).
Protective Services	1,559	1,271	1,604	1,769	(165)	165	0	Pay award funding allocated (£110k). Pressures due to i) Avian flu (£10k); ii) shortfall in income (£4k); iii) staffing pressure including unachievable remaining staff turnover (£25k); and iv) undeliverable Financial Plan savings (£16k).
Audit & Risk	384	289	383	399	(16)	16	0	Pay award funding allocated (£12k). Small pressure from external audit resource (£4k).
Assessor & Electoral Registration Services	1,006	758	991	1,002	(11)	11	0	Pay award funding allocated (£40k). Additional staff turnover savings (£29k).
Democratic Services	1,859	1,479	1,806	1,936	(130)	130	0	Pay award funding allocated (£31k). Pressures due to i) forecast cost of By-election to be held in February 2024 (£50k); ii) shortfall in Street Naming & Numbering income (£22k); iii) increase in Members travel (£12k);, and iv) undeliverable staff turnover savings (£15k).
Communications & Marketing	553	422	526	550	(24)	24	0	Pay award funding allocated (£24k).
Loan Charges	17,520	608	17,572	17,572	0		0	
Provision for Bad Debts	125	125	125	125	0		0	
Recharge to Non-General Fund	(608)	(57)	(608)	(608)	0		0	
Total	24,989	9,217	25,932	27,582	(1,650)	1,650	0	

Key Highlights, Challenges & Risks

The service is reporting a balanced position. An allocation of £356k from a combination of Scottish Government funding and Council reserves is covering the impact of the 2023/24 pay award which has now been agreed. Undeliverable savings linked to Council wide commissioning and Digital Transformation (£1.994m) are being offset by Reserves (£745k), the Council's share of remaining funding from Bridge Homes (£349k) and additional staff turnover across the wider Council (£309k), available budget from Infrastructure & Environment (£61k) and Resilient Communities (£525k).
The Recovery Fund is held within the Finance & Corporate Governance service to be allocated to services as required, a balance of £400k remains uncommitted.
There are £6.143m of financial plan savings to be delivered in 2023/24, £3.837m of these have been delivered permanently and £2.306m temporarily.

MONTHLY REVENUE MANAGEMENT REPORT
SCOTTISH BORDERS COUNCIL **2023/24**

AT END OF MONTH: Dec-23



People, Performance & Change	Base Budget (£'000)	Actual to Date (£'000)	Revised Budget (£'000)	Projected Outturn (£'000)	Outturn Variance (£'000)	Proposed Virement (£'000)	Projected (over)/underspend	Summary Financial Commentary
Human Resources	4,959	3,832	4,927	5,241	(314)	314	0	Pay award funding allocated (£123k). Pressure relating to Social Work Trainee Programme (£237k) to be funded by Social Work & Practice. Additional staff turnover savings (£46k).
Early Retiral/Voluntary Severance	67	8	67	33	34	(34)	0	Forecast underspend based on actuals to date and known estimates (£34k).
Corporate Transformation	730	598	674	806	(132)	132	0	Pay award funding allocated (£38k). Staffing pressure due to increased/extended support to Pathfinder, HR and Fleet projects (£94k).
Business Change & Programme Management	1,261	1,015	1,498	1,534	(36)	36	0	Pay award funding allocated (£58k). Additional staff turnover savings (£22k).
Business Planning Performance & Policy Development	467	379	446	475	(29)	29	0	Pay award funding allocated (£21k). Small staffing pressure (£8k).
Total	7,484	5,830	7,611	8,088	(477)	477	0	

Key Highlights, Challenges & Risks

The service is reporting a balanced position. An allocation of £240k from a combination of Scottish Government funding and Council reserves is covering the impact of the 2023/24 pay award which has now been agreed. Additional costs relating to the Social Work Trainee Programme are being funded from available budget in Social Work & Practice.
 The service had £0.161m of financial plan savings to deliver in 2023/24, £0.028m of these have been delivered permanently and £0.133m 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)/underspend	Summary Financial Commentary
Information Technology	11,918	10,609	16,445	15,220	1,225	(1,417)	(192)	Pay award funding allocated (£8k). Switch out Scottish Government funding between capital and revenue to support 2023/24 pay deal (£1.5m). Implementation costs for Workflow 360 (Comino) to the Cloud (£75k), to be funded from Service Concession/Change Fund Allocated Reserve. Pressures relating to i) inflationary increase in pension costs associated with SBC staff TUPED over to CGI (£13k); ii) iPad refresh (£44k); iii) increased software licensing costs (£89k); and iv) additional mobile phones charges (£46k).
Adult Social Care	16,341	14,361	16,920	19,008	(2,088)	2,088	0	Operational pressure amounting to (£1.2m) being funded from uncommitted additional SG funding in Social Work and Practice on a temporary basis. These pressures relate to higher than anticipated overtime and agency costs as well as increased vehicle leasing costs. Pay award funding allocated (£889k) of which (£302k) has been funded from Social Work & Practice.
Commissioning	(766)	258	961	741	220	(220)	0	Return of Social Prescribing Grant (£305k) budget to Social Work & Practice . (£85k) commissioning team staffing pressure funded from additional SG funding.
Total	27,493	25,227	34,326	34,969	(643)	451	(192)	

Key Highlights, Challenges & Risks

The service has £1.970m of financial plan savings to deliver in 2023/24, £0.846m of these have been delivered permanently and £1.124m temporarily.