Budget Virement Requirement Chief Executive No. of Virements 3

1	Virement	is	required from
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i virement is rec	qu <u>irea trom</u>			
Department	Chief Executive	2016/17	2017/18	2018/19
Service	Finance	£	£	£
Budget Head	Supplies & Services	(238,313)	(198,313)	(198,313)
Service	Emergency Planning	£	£	£
Budget Head	Employee Costs	(8,000)	0	0
То				
Department	Chief Executive	2016/17	2017/18	2018/19
Service	Information Technology	£	£	£
Budget Head	Third Party Payments	246,313	198,313	198,313
Daagotiioaa	Time i ary i aymonto	210,010	100,010	.00,01

Because

Transfer of available budget as a consequence of manpower adjustments and anticipated underspend in audit fee, and Emergency Planning to fund IT transformation pressure in 2016/17 and beyond.

2 Virement is required from

Department	Chief Executive	2016/17	2017/18	2018/19
Service	Information Technology	£	£	£
Budget Head	Employee Costs	(40,256)	0	0

То

Department		
Service		
Budget Head		

Other	2016/17	2017/18	2018/19
Corporate Transformation	£	£	£
Third Party Payments	40,256	0	0

Because

Contribution towards ICT Programme Manager costs from staff turnover savings within IT.

3 Virement is required from

Department	Chief Executive	2016/17	2017/18	2018/19
Service	Integrated Trusts	£	£	£
Budget Head	Employee Costs	(128,684)	(128,684)	(128,684)

То

Department Service Budget Head

Chief Executive	2016/17	2017/18	2018/19
Business Support	£	£	£
Employee Costs	128,684	128,684	128,684

Because

Permanent transfer of former Cultural Services Business Support staff wef 1 April 2016.

Total

Because

Budget Vireme	ent Requirement People	N	o. of Virement	ts 13
1 Virement is rec	quired from			
Department	People	2016/17	2017/18	2018/19
Service	Early Years	£	£	£
Budget Head	Supplies & Services	(71,718)	0	0
То				
Department	People	2016/17	2017/18	2018/19
Service	Additional Support Needs	£	£	£
Budget Head	Employee Costs	71,718	0	0
Because	To transfer budget from Early Years to cover cos Visiting Teacher savings.	ts relating to Financi	al Plan Pre-Sch	nool Home
2 Virement is red	guired from			
Department	People	2016/17	2017/18	2018/19
Service	Primary	£	£	£
Budget Head	Supplies & Services	(30,000)	0	0
То				
Department	Other	2016/17	2017/18	2018/19
Service	Loan Charges - Capital Financing Costs	£	£	£
Budget Head	Capital Financed from Current Revenue	30,000	0	0
Because	To transfer revenue budget from Primary Schools reception/office space and secure entrance at Ph			
3 Virement is red				
Department	People	2016/17	2017/18	2018/19
Service	Central Schools	£	£	£
Budget Head	Employee Costs	(74,151)	0	0
То				
Department	People	2016/17	2017/18	2018/19
Service	Early Years	£	£	£
Budget Head	Employee Costs	1,554	0	0
Service	Primary Schools	£	£	£
Budget Head	Employee Costs	34,718	0	0
Service	Secondary Schools	£	£	£
Budget Head	Employee Costs	30,640	0	0
Comics	Additional Cuppert Needs		ام	
Service	Additional Support Needs	£ 7.220	£	Ŧ
Budget Head	Employee Costs	7,239	U	0

74,151

To devolve budgets to Early Years, Primary Schools, Secondary Schools and Additional Support Needs for Teachers Continuing Professional Development (CPD).

0

Department	People	2016/17	2017/18	2018/19
Service	Central Schools	£	£	£
Budget Head	Supplies & Services	(599,601)	0	0
То				
Department	People	2016/17	2017/18	2018/19
Service	Primary Schools	£	£	£
Budget Head	Employee Costs	370,808	0	0

Service Budget Head

Secondary Schools	£	£	£
Employee Costs	228,793	0	0
<u></u>			
Total	599 601	0	0

Because

To devolve the agreed 2016/17 Deprivation Allocation to Primary and Secondary Schools.

5 Virement is required from

o vincincint is req	lanoa nom			
Department	People	2016/17	2017/18	2018/19
Service	Central Schools	£	£	£
Budget Head	Supplies & Services	(63,640)	0	0
Service	Primary Schools	£	£	£
Budget Head	Employee Costs	(4,225)	0	0
	Total	(67,865)	0	0
То				
Department	People	2016/17	2017/18	2018/19
Service	Secondary Schools	£	£	£
Budget Head	Employee Costs	67,865	0	0

Because

To devolve budgets to Primary and Secondary Schools to reflect probationer funding for 2015/16 summer academic term.

6 Virement is required from

Department	People	2016/17	2017/18	2018/19
Service	Central Schools	£	£	£
Budget Head	Supplies & Services	(40,000)	0	0
	·			

То

Department
Service
Budget Head

People	2016/17	2017/18	2018/19
Secondary Schools	£	£	£
Supplies & Services	40,000	0	0

Because

To devolve budget from Central Schools to Secondary Schools for the Scottish Rugby Union School of Rugby programme.

Department	People	2016/17	2017/18	2018/19
Service	Central Schools	£	£	£
Budget Head	Supplies & Services	(90,000)	0	0

To

Department
Service
Budget Head

People	2016/17	2017/18	2018/19
Secondary Schools	£	£	£
Employee Costs	90,000	0	0

Because

To devolve budgets to Secondary Schools to support the Development of the Young Workforce.

8 Virement is required from

Department	People	2016/17	2017/18	2018/19
Service	Central Schools	£	£	£
Budget Head	Supplies & Services	(1,430)	0	0

То

Department Service Budget Head

People	2016/17	2017/18	2018/19
Children &Families (Social Work)	£	£	£
Employee Costs	1,430	0	0

Because

To transfer budget to Children & Families (Social Work) to fund Leadership training for managers.

9 Virement is required from

Department	People	2016/17	2017/18	2018/19
Service	Central Schools	£	£	£
Budget Head	Supplies & Services	(100,000)	(100,000)	(100,000)

То

Department Service Budget Head

Chief Executive	2016/17	2017/18	2018/19
Information Technology	£	£	£
Third Party Payments	100,000	100,000	100,000

Because

To permanently transfer budget to Chief Executive's department as a contribution towards increased IT Bandwidth in schools.

Department	People	2016/17	2017/18	2018/
Service	Primary	£	£	
Budget Head	Supplies & Services	(123,968)	(123,968)	(123,96
Service	School Meals	£	£	
Budget Head	Supplies & Services	(351,032)	(351,032)	(351,03
	Total	(475,000)	(475,000)	(475,00
То				
Department	People	2016/17	2017/18	2018/
Service	Transportation	£	£	2010/
Budget Head	Transport Related Expenses	275,000	275,000	275,0
Service	Children & Families (Social Work)	£	£	
Budget Head	Third Party Payments	200,000	200,000	200,0
	Total	475,000	475,000	475,0
	(Social Work) to enable the provision of addit for home to School Transport.		als to Children ts and to provi	
Virement is rec	for home to School Transport.			
	for home to School Transport. quired from	tional External Placemen	ts and to provi	de budge
Department	for home to School Transport. quired from People	tional External Placemen	ts and to provi 2017/18	de budge
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Department Service Budget Head	for home to School Transport. quired from People Generic Third Party Payments People	tional External Placemen	2017/18	de budge
Department Service Budget Head To Department Service	for home to School Transport. quired from People Generic Third Party Payments People PWPD	2016/17 £ 100,000	2017/18 £ 0	de budge 2018
Department Service Budget Head To Department	for home to School Transport. quired from People Generic Third Party Payments People	2016/17 £ 100,000	2017/18 £ 0	de budge 2018
Department Service Budget Head To Department Service	for home to School Transport. quired from People Generic Third Party Payments People PWPD	2016/17 £ 100,000 2016/17 £ (100,000)	2017/18 £ 0	2018 2018
Department Service Budget Head To Department Service Budget Head Because	for home to School Transport. quired from People Generic Third Party Payments People PWPD Third Party Payments To temporarily transfer budget from PWPD to	2016/17 £ 100,000 2016/17 £ (100,000)	2017/18 £ 0	2018, 2018,
Department Service Budget Head To Department Service Budget Head Because	for home to School Transport. quired from People Generic Third Party Payments People PWPD Third Party Payments To temporarily transfer budget from PWPD to	2016/17	2017/18 £ 0 2017/18 £ 0 Other Package	2018, 2018, of Care
Department Service Budget Head To Department Service Budget Head Because Virement is rec Department	for home to School Transport. quired from People Generic Third Party Payments People PWPD Third Party Payments To temporarily transfer budget from PWPD to quired from People People	2016/17 £ 100,000 2016/17 £ (100,000) O Generic to fund Adult C	2017/18 £ 0 2017/18 £ 0 2017/18	2018, 2018, of Care
Department Service Budget Head To Department Service Budget Head Because	for home to School Transport. quired from People Generic Third Party Payments People PWPD Third Party Payments To temporarily transfer budget from PWPD to	2016/17	2017/18 £ 0 2017/18 £ 0 Other Package	2018, 2018,
Department Service Budget Head To Department Service Budget Head Because Virement is rec Department Service Budget Head	for home to School Transport. quired from People Generic Third Party Payments People PWPD Third Party Payments To temporarily transfer budget from PWPD to quired from People Older People	2016/17 £ 100,000 2016/17 £ (100,000) O Generic to fund Adult C	2017/18 £ 0 2017/18 £ 0 2017/18 £	2018 2018 of Care
Service Budget Head To Department Service Budget Head Because Virement is rec Department Service	for home to School Transport. quired from People Generic Third Party Payments People PWPD Third Party Payments To temporarily transfer budget from PWPD to quired from People Older People	2016/17 £ 100,000 2016/17 £ (100,000) O Generic to fund Adult C	2017/18 £ 0 2017/18 £ 0 2017/18 £	2018 2018 of Care

Because

Budget Head

Service

Generic

Third Party Payments

To reallocate budget to reflect transfer as a result of clients transitioning to SDS.

6,940

6,940

6,940

13	Virement	is	required	from

Department	People	2016/17	2017/18	2018/19
Service	PWPD	£	£	£
Budget Head	Third Party Payments	(42,053)	(42,053)	(42,053)
		-	-	-
То				
Department	People	2016/17	2017/18	2018/19
Service	Older People	£	£	£
Budget Head	Third Party Payments	40,717	40,717	40,717
Service	AWLD	£	£	£
Budget Head	Third Party Payments	1,336	1,336	1,336
	Total	42,053	42,053	42,053
			·	
Because	Reallocate homecare budgets to reflect client catego	ry changes.		

Scottish Borders Council Executive 16 August 2016

Revenue Financial Plan 2016/17

Appendix 2

Budget Viremen	t Requirement Place	N	lo. of Virements	7			
1 Virement is requ	uired from						
Department	Place	2016/17	2017/18	2018/19			
Service	Planning		£	£			
Budget Head	Third Party payments	(10,000)	0	0			
2 4 4 9 5 1 1 5 4 4	······································	(10,000)					
То							
Department	Other	2016/17	2017/18	2018/19			
Service	Loan Charges - Capital Financing Costs	£	£	£			
Budget Head	Capital Financed from Current Revenue	10,000	0	0			
· ·			•				
Because	Transfer of Planning Revenue budget to Capital for the enhanced home and mobile working for the Planning Officers. (e-Development IT)						
2 Virement is requ	uired from						
Department	Place	2016/17	2017/18	2018/19			
Service	Legal Services	£	£	£			
Budget Head	Employee Costs	(66,796)	(18,796)	(18,796)			
Service	Assessors & Electoral Registration	£	£	£			
Budget Head	Employee Costs	(34,000)	0	0			
•	DAZ .	1 1	ما				
Service	Waste	£ (07.4.477)	£	£			
Budget Head	Supplies & Services	(274,477)	0	0			
-							
To	Diagram	0040/47	0047/40	0040/40			
Department	Place	2016/17	2017/18	2018/19			
Service Budget Head	Planning Family 100 Costs	22,796	18,796	18,796			
Budget Head Budget Head	Employee Costs Income	352,477	0	0			
Dudget Head	income	332,477	U _I				
	Total	375,273	18,796	18,796			
	Total	070,270	10,700	10,700			
Because	To transfer budgets from Legal Services, Assessover Planning Income pressure, permanent shotemporary staffing shortfall.	_					
3 Virement is requ	uired from						
Department	Place	2016/17	2017/18	2018/19			
Service	Health and Safety	£	£	£			
Budget Head	Employee Costs	(87,839)	0	0			
To			•				
-	Place	2016/17	2017/18	2018/19			
Department Service		2010/17	_	اء			
Budget Head	Planning Employee Costs	87,839	£	<u>£</u>			
Duuget Head	Initiolize costs	01,039	υ <u>j</u>	U			
Because	Transfer of budget from employee costs towards	Regulatory Services	Financial Plan sa	avings.			

4 Virement is req	uired from			
Department	Place	2016/17	2017/18	2018/19
Service	Fleet Management	£	£	£
Budget Head	Premises Related Expenses	(124)	(124)	(124)
Ü	·		` ',	, , ,
Service	Neighbourhood Services	£	£	£
Budget Head	Premises Related Expenses	(372)	(372)	(372)
_		· · · · · · · · · · · · · · · · · · ·	, ,	,
Department	Chief Executives	2016/17	2017/18	2018/19
Service	Integrated Trusts	£	£	£
Budget Head	Premises Related Expenses	(9,297)	(9,297)	(9,297)
_		, , , , ,	,	,
Department	People	2016/17	2017/18	2018/19
Service	Secondary Schools	£	£	£
Budget Head	Premises Related Expenses	(6,311)	(6,311)	(6,311)
Ü	·	, , , , , , , , , , , , , , , , , , , ,	, , , , ,	, , ,
Service	Additional Support Needs	£	£	£
Budget Head	Premises Related Expenses	(597)	(597)	(597)
· ·	<u> </u>	, ,,	` '!	, ,
Service	Primary Schools	£	£	£
Budget Head	Premises Related Expenses	(34,085)	(34,085)	(34,085)
· ·	·	, , ,	· / ·	
	Total	(50,786)	(50,786)	(50,786)
		· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·	
То				
Department	Place	2016/17	2017/18	2018/19
Service	Property and Facilities Management	£	£	£ 2010/10
Budget Head	Premises Related Expenses	50,786	50,786	50,786
DaagetTlead	Tremises Related Expenses	00,700	00,700	00,700
Because	Transfer of budget to meet Financial Plan energ	ny efficiency savings		
Decause	Transfer of badget to meet i mandair fair onerg	gy chiciently savings.		
5 Virement is req	uired from			
Department	Place	2016/17	2017/18	2018/19
Service	Safer Communities	£	£	£
Budget Head	Third Party Payments	(13,000)	0	0
DaagotTload	Time Faity Faymonio	(10,000)	<u> </u>	
То				
Department	Chief Executive	2016/17	2017/18	2018/19
Service	Information Technology		£	_0,0,10
Budget Head	Third Party Payments	13,000	0	0
Daagotiioad		10,000	<u> </u>	<u>~</u>
Because	Transfer of available budget to fund IT transform	nation in 2016/17		
	The standard addy to rund in transform			

6 Virement is required from

Department	Place	2016/17	2017/18	2018/19
Service	Planning	£	£	£
Budget Head	Employee Costs	(200,000)	(200,000)	(200,000)

To

Department
Service
Budget Head

Chief Executive	2016/17	2017/18	2018/19
Place Business Support	£	£	£
Supplies and Services	200,000	200,000	200,000

Because

Budget transfer to move Financial Plan savings from Business Support to Planning to sit within correct service.

7 Virement is required from

Department	Place	2016/17	2017/18	2018/19
Service	Assessors & Electoral Registration	£	£	£
Budget Head	Supplies & Services	(8,000)	0	0

То

Department Service Budget Head

Place	2016/17	2017/18	2018/19
Property & Facilities Management	£	£	£
Supplies & Services	8,000	0	0

Because

Transfer of budget for the additional cost of postages relating to the Individual Electoral Registration.

Budget Vireme	ent Requirement Other	١	No. of Virements	6
1 Virement is req	uuired from			
Department	Other	2016/17	2017/18	2018/19
Service	Discretionary Housing Payments	£	£	£
Budget Head	Supplies & Services	(57,000)	0	0
То				
Department	Place	2016/17	2017/18	2018/19
Service	Customer Services	£	£	£
Budget Head	Employee Costs	23,000	0	0
Department	People	2016/17	2017/18	2018/19
Service	Community Learning & Development	f	£	_
Budget Head	Employee Costs	34,000	0	£
Duuyet rieau	Employee Costs	34,000	<u> </u>	
	Total	57,000	0	0
Because	Transfer of budget from Discretionary Housing funding (£34k) and additional temporary staffir			nent
2 Virement is req				
Department	Other	2016/17	2017/18	2018/19
Service	Scottish Welfare Fund	£	£	£
Budget Head	Transfer Payments	(68,000)	0	0
То				
Department	Place	2016/17	2017/18	2018/19
Service	Customer Services	£	£	£
Budget Head	Employee Costs	68,000	0	0
Because	Transfer of budget to Customer Services for the	ne administration of the	Scottish Welfare	Fund.
3 Virement is req	quired from			
Department	Other	2016/17	2017/18	2018/19
Service	Loan Charges	£	£	£
Budget Head	Capital Financing Costs	(18,558)	0	0
То				
Department	Chief Executive	2016/17	2017/18	2018/19
Service	Information Technology	£	£	£
Budget Head	Third Party Payments	18,558	0	0
Because	Transfer of available budget to fund IT transfor	,		
Decause	Transfer of available budget to fund it transfor	mation in 2010/17.		

1	Virement	ie	required	from
4	vireillelit	13	reduired	110111

Department	Other	2016/17	2017/18	2018/19
Service	Discretionary Housing Payments	£	£	£
Budget Head	Income	(500,000)	0	0
	•			

То

Department Service Budget Head

Other	2016/17	2017/18	2018/19
Discretionary Housing Payments	£	£	£
Supplies & Services	500,000	0	0

Because

Funding towards Discretionary Housing Payments from the Department of Work & Pensions (DWP).

5 Virement is required from

Department	Other	2016/17	2017/18	2018/19
Service	Corporate Transformation	£	£	£
Budget Head	Third Party Payments	(100,000)	(100,000)	(100,000)

To

Department Service Budget Head

Chief Executive	2016/17	2017/18	2018/19
Communications	£	£	£
Employee Costs	100,000	100,000	100,000

Because

Budget transfer to move Printer Refresh savings to sit with other digital transformation savings within Corporate Transformation.

6 Virement is required from

Department	Other	2016/17	2017/18	2018/19
Service	Interest on Revenue Balances	£	£	£
Budget Head	Income	(10,000)	0	0

То

Department Service Budget Head

Chief Executive	2016/17	2017/18	2018/19
Finance	£	£	£
Income	10.000	0	0

Because

Budget transfer to Recharge to General Fund to support historical income pressure

Reve Scottish Borders Council Executive 16 August 2016

Revenue Financial Plan 2015/16

Appendix 2

Budget Virement Requirement Financed By No. of Virements 1

				•
1	Vireme	nt is re	allired	trom

Department	Financed By	2016/17	2017/18	2018/19
Service	Revenue Support Grant	£	£	£
Budget Head	Income	(201,000)	0	0

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Department
Service
Budget Head

Other	2016/17	2017/18	2018/19
Discretionary Housing Payments	£	£	£
Supplies & Services	201,000	0	0

Because

Additional funding from Scottish Government for Discretionary Housing grants.