

Budget Virement Requirement

Chief Executive

No. of Virements 5

1 Virement is required from

Department	Chief Executive	2016/17	2017/18	2018/19
Service	Executive Support	£	£	£
Budget Head	Employee Costs	(12,000)	0	0

To

Department	Chief Executive	2016/17	2017/18	2018/19
Service	Democratic Services	£	£	£
Budget Head	Employee Costs	12,000	0	0

Because

Additional staff turnover savings to fund pressure within Democratic Services.

2 Virement is required from

Department	Chief Executive	2016/17	2017/18	2018/19
Service	Economic Development	£	£	£
Budget Head	Employee Costs	(39,000)	0	0
	Supplies & Services	(15,000)	0	0
	Third Party Payments	(6,000)	0	0
Total		(60,000)	0	0

To

Department	Chief Executive	2016/17	2017/18	2018/19
Service	Communications	£	£	£
Budget Head	Employee Costs	50,000	0	0
	Supplies & Services	10,000	0	0
Total		60,000	0	0

Because

Staff turnover savings (£39k), reduction in events budget not required in 2016/17 (£15k) and managed savings with Economic Development (£6k) to offset a range of pressures in Communications including printing and copying.

3 Virement is required from

Department	Chief Executive	2016/17	2017/18	2018/19
Service	Integrated Trusts	£	£	£
Budget Head	Premises Related	(88,000)	0	0

To

Department	Other	2016/17	2017/18	2018/19
Service	Capital Financed from Current Revenue (CFCR)	£	£	£
Budget Head	Capital Financing Costs	88,000	0	0

Because

To transfer revenue budget to capital for pitch replacement in 2017/18 (Newcastleton and St Ronan's) in line with previously approved strategy.

4 Virement is required from

Department	Chief Executive	2016/17	2017/18	2018/19
Service	Strategy & Policy	£	£	£
Budget Head	Employee Costs	(28,724)	0	0
	Third Party Payments	(8,844)	0	0
	Total	(37,568)	0	0

To

Department	People	2016/17	2017/18	2018/19
Service	Safer Communities	£	£	£
Budget Head	Employee Costs	37,568	0	0

Because

To transfer Community Justice funding carried forward from 2015/16 and balance of funds in 2016/17 to Safer Communities for delivery.

5 Virement is required from

Department	Chief Executive	2016/17	2017/18	2018/19
Service	Chief Executive	£	£	£
Budget Head	Supplies & Services	(9,000)	0	0
	Third Party Payments	(2,000)	0	0

Service	Strategy & Policy	£	£	£
Budget Head	Employee Costs	(15,000)	0	0

Service	Human Resources	£	£	£
Budget Head	Employee Costs	(2,000)	0	0
	Third Party Payments	(20,000)	0	0

Service	Business Support	£	£	£
Budget Head	Employee Costs	(73,500)	0	0
	Premises Related	(6,000)	0	0
	Supplies & Services	(7,500)	0	0
	Third Party Payments	(3,000)	0	0

Service	Housing Strategy & Services	£	£	£
Budget Head	Employee Costs	(37,000)	0	0
	Premises Related	(26,000)	0	0
	Supplies & Services	(20,000)		
	Income	(20,000)	0	0

Total		(241,000)	0	0
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To

Department	Chief Executive	2016/17	2017/18	2018/19
Service	Information Technology	£	£	£
Budget Head	Supplies & Services	126,000	0	0

Service	HRSS	£	£	£
Budget Head	Employee Costs	41,000	0	0
	Income	7,000	0	0

Department	Place	2016/17	2017/18	2018/19
Service	Planning	£	£	£
Budget Head	Income	58,000	0	0

Department	Other	2016/17	2017/18	2018/19
Service	Corporate Transformation	£	£	£
Budget Head	Employee Costs	9,000	0	0

Total		241,000	0	0
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Because

To transfer available budget within Chief Executive's to fund pressures within IT (£126k), HRSS (unachievable salary sacrifice saving and income) £48k, under recovery of planning fee income (£58k) and Corporate Transformation Pressure (£9k).

Budget Virement Requirement People No. of Virements 4

1 Virement is required from

Department	People	2016/17	2017/18	2018/19
Service	Primary Schools	£	£	£
Budget Head	Supplies & Services	(30,000)	0	0

To

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 to Capital in relation to a Multi-Use Games Area at Earlston Primary School.

2 Virement is required from

Department	People	2016/17	2017/18	2018/19
Service	Primary Schools	£	£	£
Budget Head	Supplies & Services	(113,091)	(113,091)	0

To

Department	People	2016/17	2017/18	2018/19
Service	Secondary Schools	£	£	£
Budget Head	Premises Related Expenses	113,091	113,091	0

Because

To permanently transfer available budget in Primary Schools to Secondary Schools to address a rates pressure.

3 Virement is required from

Department	People	2016/17	2017/18	2018/19
Service	Early Years	£	£	£
Budget Head	Supplies & Services	(34,919)	0	0

To

Department	People	2016/17	2017/18	2018/19
Service	Transportation	£	£	£
Budget Head	Transport Related Expenditure	34,919	0	0

Because

To transfer available budget in Early Years to cover increased school transport costs.

4 Virement is required from

Department	People	2016/17	2017/18	2018/19
Service	Early Years	£	£	£
Budget Head	Supplies & Services	(54,000)	0	0

Service	Central Schools	£	£	£
Budget Head	Supplies & Services	(115,000)	0	0

Service	Children & Families	£	£	£
Budget Head	Third Party Payments	(275,000)	0	0

Total		(444,000)	0	0
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To

Department	Financed by	2016/17	2017/18	2018/19
Service	Reserves	£	£	£
Budget Head	Supplies & Services	162,000	0	0

Department	Chief Executive	2016/17	2017/18	2018/19
Service	Finance	£	£	£
Budget Head	Employee Costs	30,000	0	0

Service	Recharge to non General Fund	£	£	£
Budget Head	Income	61,000	0	0

Total		91,000	0	0
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Department	Other	2016/17	2017/18	2018/19
Service	Corporate Transformation	£	£	£
Budget Head	Employee Costs	191,000	0	0

Total		444,000	0	0
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Because

To transfer available budget within Children & Young People to IT Allocated Reserve (£162k) and pressures within Corporate Transformation (£191k), Finance (£30k) and Recharge to Non General Fund (£61k).
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Budget Virement Requirement Place No. of Virements 8

1 Virement is required from

Department	Place	2016/17	2017/18	2018/19
Service	Infrastructure Asset Management	£	£	£
Budget Head	Third Party Payments	(6,700)	0	0

To

Department	Other	2016/17	2017/18	2018/19
Service	Capital Financing	£	£	£
Budget Head	Third Party Payments	6,700	0	0

Because

Transfer of Revenue budget for Gibson Park to Capital as CFR.

2 Virement is required from

Department	Place	2016/17	2017/18	2018/19
Service	Property & Facilities Management	£	£	£
Budget Head	Supplies and Services	(3,177)	0	0

To

Department	Other	2016/17	2017/18	2018/19
Service	Capital Financing	£	£	£
Budget Head	Third Party Payments	3,177	0	0

Because

Transfer of Revenue budget for Catering capital equipment as CFR.

3 Virement is required from

Department	Place	2016/17	2017/18	2018/19
Service	Design Services	£	£	£
Budget Head	Employee Costs	(17,000)	0	0
Budget Head	Income	(15,000)	0	0

Service	Projects	£	£	£
Budget Head	Third Party Payments	(25,000)	0	0

Service	Infrastructure Asset Management	£	£	£
Budget Head	Income	(100,000)	0	0

Service	Property & Facilities Management	£	£	£
Budget Head	Income	(43,000)	0	0

Total		(200,000)	0	0
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To

Department	Place	2016/17	2017/18	2018/19
Service	Trading Contribution	£	£	£
Budget Head	Income	200,000	0	0

Because

Transfer of underspends from Passenger Transport, Projects, Infrastructure Asset Management & Property to cover pressure in SBc Contracts surplus

4 Virement is required from

Department	Place	2016/17	2017/18	2018/19
Service	Passenger Transport	£	£	£
Budget Head	Supplies and Services	(6,000)	0	0
Budget Head	Income	(21,000)	0	0

Service	Property & Facilities Management	£	£	£
Budget Head	Supplies and Services	(35,000)	0	0
Budget Head	Income	(15,000)	0	0

Service	Regulatory Services	£	£	£
Budget Head	Employee Costs	(31,886)	0	0

Service	Legal Services	£	£	£
Budget Head	Employee Costs	(20,432)	0	0
Budget Head	Supplies and Services	(5,000)	0	0

Service	Health & Safety	£	£	£
Budget Head	Employee Costs	(72,013)	0	0
Budget Head	Transport Related Expenditure	(2,449)	0	0

Total		(208,780)	0	0
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To

Department	Place	2016/17	2017/18	2018/19
Service	Planning	£	£	£
Budget Head	Income	208,780	0	0

Because

Transfer to cover Planning & Building Standards fee income pressure from underspends in Passenger Transport, Property and Facilities Management, Regulatory Services, Legal Services & Health & Safety
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5 Virement is required from

Department	Place	2016/17	2017/18	2018/19
Service	Health & Safety	£	£	£
Budget Head	Employee Costs	(9,661)	0	0

To

Department	Place	2016/17	2017/18	2018/19
Service	Audit & Risk	£	£	£
Budget Head	Employee Costs	9,661	0	0

Because

Underspend in Health and Safety manpower to cover part year savings not achieved in Audit & Risk.

6 Virement is required from

Department	Place	2016/17	2017/18	2018/19
Service	Health & Safety	£	£	£
Budget Head	Employee Costs	(18,958)	0	0

To

Department	Place	2016/17	2017/18	2018/19
Service	Planning	£	£	£
Budget Head	Employee Costs	18,958	0	0

Because

Transfer to Planning towards financial plan savings from underspends in Health & Safety.
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7 Virement is required from

Department	Place	2016/17	2017/18	2018/19
Service	Waste	£	£	£
Budget Head	Transport Costs	(13,595)	0	0
Budget Head	Income	(36,405)	0	0
Total		(50,000)	0	0

To

Department	Other	2016/17	2017/18	2018/19
Service	Corporate Transformation	£	£	£
Budget Head	Third Party Payments	50,000	0	0

Because

Additional Income and underspend in Transport costs to offset pressure in Corporate Transformation.

8 Virement is required from

Department	Place	2016/17	2017/18	2018/19
Service	Property & Facilities Management	£	£	£
Budget Head	Premises related expenditure	(21,440)	0	0

To

Department	Other	2016/17	2017/18	2018/19
Service	Capital Financing	£	£	£
Budget Head	Third Party Payments	21,440	0	0

Because

Transfer of Revenue budget for HQ window replacement as CFCR.

Budget Virement Requirement **Other** **No. of Virements** **2**

1 Virement is required from

Department	Other	2016/17	2017/18	2018/19
Service	Fairer Scotland	£	£	£
Budget Head	Third Party Payments	(6,000)	0	0

Service	Loan Charges	£	£	£
Budget Head	Capital Financing Costs	(121,000)	0	0

Service	Housing Benefits	£	£	£
Budget Head	Transfer Payments	(23,000)	0	0

Service	Council Tax Reduction Scheme	£	£	£
Budget Head	Supplies & Services	(19,000)	0	0

Service	Non Domestic Rates Relief	£	£	£
Budget Head	Supplies & Services	(31,000)	0	0

Total		(200,000)	0	0
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To

Department	Other	2016/17	2017/18	2018/19
Service	Corporate Transformation	£	£	£
Budget Head	Third Party Payments	200,000	0	0

Because

Various projected underspends within Other to offset pressure within Corporate Transformation.
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2 Virement is required from

Department	Other	2016/17	2017/18	2018/19
Service	Loan Charges	£	£	£
Budget Head	Capital Financing Costs	(377,000)	0	0

To

Department	Financed by	2016/17	2017/18	2018/19
Service	Reserves	£	£	£
Budget Head	Supplies & Services	377,000	0	0

Because

To transfer underspend within Loan Charges as a consequence of favourable interest rates (£377k), to IT Allocated Reserve.
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Budget Virement Requirement Financed by No. of Virements 4

1 Virement is required from

Department	Financed by	2016/17	2017/18	2018/19
Service	Revenue Support Grant	£	£	£
Budget Head	Income	114,000	0	0

To

Department	Place	2016/17	2017/18	2018/19
Service	Customer Services	£	£	£
Budget Head	Income	(114,000)	0	0

Because

Transfer of funding from RSG to Customer Services for Flooding Support Grant income due to be received in March 2017.

2 Virement is required from

Department	Financed by	2016/17	2017/18	2018/19
Service	Reserves	£	£	£
Budget Head	Supplies & Services	(25,000)	0	0

To

Department	Other	2016/17	2017/18	2018/19
Service	Early Retirement/Voluntary Severance	£	£	£
Budget Head	Employee Costs	25,000	0	0

Because

Drawdown of allocated reserve for ERVS to fund current approved applications (£25k).

3 Virement is required from

Department	Financed by	2016/17	2017/18	2018/19
Service	Revenue Support Grant	£	£	£
Budget Head	Income	(462,602)	0	0

To

Department	People	2016/17	2017/18	2018/19
Service	Central Schools	£	£	£
Budget Head	Supplies & Services	462,602	0	0

Because

To create income and expenditure budgets to reflect funding through Revenue Support Grant (RSG) for Probationers Teachers.

4 Virement is required from

Department	Financed by	2016/17	2017/18	2018/19
Service	Revenue Support Grant	£	£	£
Budget Head	Income	(106,376)	0	0

To

Department	People	2016/17	2017/18	2018/19
Service	Central Schools	£	£	£
Budget Head	Supplies & Services	106,376	0	0

Because

To allocate Revenue Support Grant funding for implementation of the 1+2 language policy.