Budget Virement Requirement

Culture & Sport

No. of Virements 2

1 Virement is required from

Department	Culture & Sport	2017/18	2018/19	2019/20
Service	Cultural Services	£	£	£
Budget Head	Premises Related Expenditure	(22,298)	0	0
	-			

To

Department Service **Budget Head**

Customer & Communities	2017/18	2018/19	2019/20
Non Domestic Rates Relief	£	£	£
Third Party Payments	22,298	0	0

Because

Pressure within Non Domestic Rates Relief due to additional relief granted to properties transferred to Culture Trust, funded from corresponding underspend within Cultural Services.

2 Virement is required from

Department	Culture & Sport	2017/18	2018/19	2019/20
Service	Cultural Services	£	£	£
Budget Head	Premises Related Expenditure	(30,000)	0	0

To

Department Service **Budget Head**

Economic Development & Corporate Services	2017/18	2018/19	2019/20
Corporate Transformation	£	£	£
Employee Costs	30,000	0	0

Because

Increased non domestic rates savings from transfer of Cultural Services to Live Borders to partially offset in year delays in delivery of Digital Transformation savings.

Budget Virement Requirement Assets & Infrastructure No. of Virements 3

1 Virement is required from

Department	Assets & Infrastructure	2017/18	2018/19	2019/20
Service	Waste Management Services	£	£	£
Budget Head	Employee Costs	(170,000)	0	0
То				
Department	Regulatory Services	2017/18	2018/19	2019/20
Service	Planning Services	£	£	£
Budget Head	Income	170,000	0	0
		-		
Because	Transfer of budget to cover anticipated planning inco	me fee pressure		

2 Virement is required from

2 Virement is req	uired from			
Department	Assets & Infrastructure	2017/18	2018/19	2019/20
Service	Property Management Services	£	£	£
Budget Head	Employee Costs	(50,000)	0	0
Service	Neighbourhood Operations	£	£	£
Budget Head	Employee Costs	(50,000)	0	0
Service	Fleet Management Services	£	£	t
Budget Head	Income	(20,000)	0	0
Service	Waste Management Services	£	£	£
Budget Head	Premises Related Expenses	(100,000)	0	0
	Total	(220,000)	0	0
То				
Department	Economic Development & Corporate Services	2017/18	2018/19	2019/20
Service	Corporate Transformation	£	£	£
Budget Head	Employee Costs	220,000	0	0
Because	Transfer of available budget to offset in year delays in delivery of Digital Transformation			

3 Virement is required from

savings.

3 Virement is req	uired from			
Department	Assets & Infrastructure	2017/18	2018/19	2019/20
Service	Cleaning & Facilities Management	£	£	£
Budget Head	Transport Related Expenditure	(475)	0	0
Service	Network & Infrastructure Asset Management	£	£	£
Budget Head	Transport Related Expenditure	(149)	0	0
Service	Waste Management Services	£	£	£
Budget Head	Transport Related Expenditure	(8,543)	0	0
Service	Neighbourhood Operations	£	£	£
Budget Head	Transport Related Expenditure	(6,222)	0	0
	Total	(15,389)	0	0
То				
Department	Health & Social Care	2017/18	2018/19	2019/20
Service	Older People	£	£	£
Budget Head	Third Party Payments	15,389	0	0

Because

Transfer of budget to fund in year delay in delivery of an element of SBCares planned efficiency savings.

Budget Virement Requirement Eco

Economic Development & Corporate Services

No. of Virements 1

1 Virement is required from

Department	Economic Development & Corporate Services	2017/18	2018/19	2019/20
Service	Emergency Planning	£	£	£
Budget Head	Supplies & Services	(10,000)	0	0
Service	Housing Strategy & Services	£	£	£
Budget Head	Employee Costs	(6,000)	0	0
	Supplies & Services	(32,000)	0	0
	Third Party Payments	(22,000)	0	0
	Total	(70,000)	0	0
То				
Department	Economic Development & Corporate Services	2017/18	2018/19	2019/20
Service	Corporate Transformation	£	£	£
Budget Head	Employee Costs	70,000	0	0

Because

Transfer of underspends to fund in year delays in delivery of Financial Plan saving relating to a review of commissioning arrangements - Grants.

Revenue Financial Plan 2017/18

Appendix 2

Budget Virement Requirement Children & Young People No. of Virements 5

1 Virement is required from

Department	Children & Young People	2017/18	2018/19	2019/20
Service	Central Schools	£	£	£
Budget Head	Third Party Payments	(1,840,800)	0	0
_				
То		0017/10	0010110	2212/22
Department	Children & Young People	2017/18	2018/19	2019/20
Service	Primary Schools	£	£	£
Budget Head	Third Party Payments	1,372,800	0	0
Service	Secondary Schools	£	£	£
Budget Head	Third Party Payments	468,000	0	0
Budget Head	Third Farty Fayments	400,000	<u> </u>	U
	Total	1,840,800	0	0
		, , ,	•	
Because	To allocate Pupil Equity Funding to Primary a	nd Secondary Schools.		
2 Virement is req	juired from	2017/10	0040440	0040/00
Department	Children & Young People	2017/18	2018/19	2019/20
Service	Central Schools	£ (222,222)	£	£
Budget Head	Employee Costs	(360,000)	0	0
To	Obildran O Varran Danala	0047/40	0040/40	0040/00
Department	Children & Young People Primary Schools	2017/18	2018/19	2019/20
Service	IPrimary Schools	+ 1	* 1	+
D. describeration		100.000	£	£
Budget Head	Third Party Payments	180,000	0	0
· ·	Third Party Payments		0	0
Service	Third Party Payments Secondary Schools	£	0 £	£
· ·	Third Party Payments		0	0
Service	Third Party Payments Secondary Schools	£ 180,000	0 £	0 £ 0
Service	Third Party Payments Secondary Schools Third Party Payments	£	0 £ 0	£
Service	Third Party Payments Secondary Schools Third Party Payments Total	£ 180,000 360,000	0 £ 0	0 £ 0
Service Budget Head	Third Party Payments Secondary Schools Third Party Payments	£ 180,000 360,000	0 £ 0	0 £ 0

3 Virement is req				
Department	Children & Young People	2017/18	2018/19	2019/20
Service	Central Schools	£	£	£
Budget Head	Employee Costs	(73,885)	0	0
То				
Department	Children & Young People	2017/18	2018/19	2019/20
Service	Early Years	£	£	£
Budget Head	Third Party Payments	1,629	0	0
Service	Primary Schools	£	£	£
Budget Head	Third Party Payments	34,538	0	0
•				
Service	Secondary Schools	£	£	£
Budget Head	Third Party Payments	30,696	0	0
Service	Additional Support Needs	£	£	£
Budget Head	Third Party Payments	7,022	0	0
Duagotitoas				
	Total	73,885	0	0
Besselles	To devolve budget to Early Years, Primary Schools,	Cacandani Schor	- '- and Addition	- al Cupport
Because	Needs for Teachers Continuing Professional Develo)IS and Addition	iai Support
	Needs for Teachers Continuing From Social 2010.5	эршен (От <i>ъ</i> _j .		
				-
4 Manual in rov	1 - 1			
4 Virement is required Department	quired from Children & Young People	2017/18	2018/19	2019/20
Service	Children & Families (Social Work)	- 2017/15	2018/19 £	2019/20 £
Budget Head	Supplies & Services	(300,000)	0	0
<u> </u>	Cappillos s. Co. IIII	(===,==,	- •	
То				
Department	Economic Development & Corporate Services	2017/18	2018/19	2019/20
Service	Corporate Transformation	£	£	£
Budget Head	Employee Costs	300,000	0	0
Because	Transfer of available budget to offset in year delays	in delivery of Digit	al Transformati	ion
• -	savings.	•		
5 Virement is req				
Department	Children & Young People	2017/18	2018/19	2019/20
Service	Early Years	£	£	£
Budget Head	Employee Costs	(200,000)	0	0
- -				
To Department	Health & Social Care	2017/18	2018/19	2019/20
Service	Older People	- 2011, E	2016/19 £	2019/20 £
Budget Head	Third Party Payments	200,000	0	0
Duagotiloas	Tilliu r alty i aymonto	200,000	<u> </u>	
Because	Transfer of budget to fund in year delay in delivery of	of an element of SF	BCares planned	d efficiency
	savings.			

Budget Virement Requirement

Customer & Communities

No. of Virements 2

1 Virement is required from

Department	Customer & Communities	2017/18	2018/19	2019/20
Service	Scottish Welfare Fund	£	£	£
Budget Head	Supplies & Services	(74,641)	0	0
To Department Service	Customer & Communities Customer Advice & Support Services	2017/18 £	2018/19 £	2019/20 £
Budget Head	Employee Costs	74,641	0	0

Transfer of Scottish Welfare Fund administration budget for delivery by Customer Advice &

Support Services.

2 Virement is red	nuired from			
Department	Customer & Communities	2017/18	2018/19	2019/20
Service	Discretionary Housing Payments	£	£	£
Budget Head	Transfer Payments	(17,641)	0	0
То				
Department	Children & Young People	2017/18	2018/19	2019/20
Service	Community Learning & Development	£	£	£
Budget Head	Employee Costs	17,641	0	0

Because

Budget transfer to fund Borders Guarantee post.

Budget Virement Requirement

Third Party Payments

Finance, IT & Procurement

No. of Virements 2

1 Virement is required from

Department	Finance, IT & Procurement	2017/18	2018/19	2019/20
Service	Loans Charges	£	£	£
Budget Head	Capital Financing Costs	(1,500,000)	0	0
То				
Department	Finance, IT & Procurement	2017/18	2018/19	2019/20
Service	Information Technology	£	£	£

Because

Budget Head

Transfer from Loans Charges to fund IT contract per Business Case approved by Council in April 2016.

1,500,000

2 Virement is required from

Z VII CIIICIIL IS IC	qu <u>irea iroin</u>			
Department	Finance, IT & Procurement	2017/18	2018/19	2019/20
Service	Information Technology	£	£	£
Budget Head	Transport Related Expenditure	(637)	0	0
		•	-	-
То				
Department	Health & Social Care	2017/18	2018/19	2019/20

Department Service Budget Head

Health & Social Care	2017/18	2018/19	2019/20
Older People	£	£	£
Third Party Payments	637	0	0

Because

Transfer of budget to fund in year delay in delivery of an element of SBCares planned efficiency savings.

Budget Virement Requirement

Human Resources

No. of Virements 2

1 Virement is required from

Department	Human Resources	2017/18	2018/19	2019/20
Service	HR Shared Services	£	£	£
Budget Head	Employee Costs	(2,000)	0	0
	Supplies & Services	(7,000)	0	0
	Income	(3,000)	0	0
Service	Human Resources	£	£	£
Budget Head	Employee Costs	(30,000)	0	0
Service	Early Retirement/Voluntary Severance	£	£	£
Budget Head	Employee Costs	(50,000)	0	0
		•		
	Total	(92,000)	0	0
				_
То				
Department	Health & Social Care	2017/18	2018/19	2019/20
Service	Older People	£	£	£
Budget Head	Third Party Payments	92,000	0	0
		•	-	

Because

Transfer of available budget to fund in year delay in delivery of an element of SBCares planned efficiency savings.

2 Virement is required from

Department	Human Resources	2017/18	2018/19	2019/20
Service	HR Shared Services	£	£	£
Budget Head	Employee Costs	(30,000)	(30,000)	(30,000)
_				
То				
Department	Human Resources	2017/18	2018/19	2019/20
Service	Human Resources	£	£	£
Budget Head	Employee Costs	30,000	30,000	3,000

Because

Available Financial Plan growth for salary sacrifice to be used to offset unachievable 2016/17 Financial Plan saving relating to training (£30k).

Budget Virement Requirement

Regulatory Services

No. of Virements 2

1 Virement is required from

Department	Regulatory Services	2017/18	2018/19	2019/20
Service	Planning Services	£	£	£
Budget Head	Employee Costs	(60,000)	0	0
Service	Protective Services	£	£	£
Budget Head	Employee Costs	(20,000)	0	0
То				
Department	Economic Development & Corporate Services	2017/18	2018/19	2019/20
Service	Corporate Transformation	£	£	£
Budget Head	Supplies & Services	80,000	0	0
		-	-	-

Because

Transfer of underspends to fund in year delays in delivery of Financial Plan saving relating to a review of commissioning arrangements - Grants.

2 Virement is required from

Department	Regulatory Services	2017/18	2018/19	2019/20
Service	Assessor & Electoral Registration Service	£	£	£
Budget Head	Employee Costs	(51,000)	0	0
Service	Audit & Risk	£	£	£
Budget Head	Employee Costs	(10,000)	0	0
Service	Legal Services	£	£	£
Budget Head	Employee Costs	(25,000)	0	0
Service	Protective Services	£	£	£
Budget Head	Employee Costs	(62,000)	0	0
			·	
Service	Passenger Transport	£	£	£
Budget Head	Transport Related Expenditure	(6,974)	0	0
	<u></u>			
	Total	(154,974)		
То				
Department	Health & Social Care	2017/18	2018/19	2019/20
Service	Older People	£	£	£
Budget Head	Third Party Payments	154,974	0	0

Because

Transfer of budget to fund in year delay in delivery of an element of SBCares planned efficiency savings.

Budget Virement Requirement Financed by No. of Virements	•	1
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1 ¹	Virement	is rec	uired	from
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Department	Financed by	2017/18	2018/19	2019/20
Service	Revenue Support Grant	£	£	£
Budget Head	Income	(63,000)	0	0
	•	•	•	

То

Department Service Budget Head

Children & Young People	2017/18	2018/19	2019/20
Central Schools	£	£	£
Third Party Payments	63,000	0	0

Because

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

2 Virement is required from

Department	Financed by	2017/18	2018/19	2019/20
Service	Revenue Support Grant	£	£	£
Budget Head	Income	(10,800)	0	0

То

Department Service Budget Head

Children & Young People	2017/18	2018/19	2019/20
Central Schools	£	£	£
Third Party Payments	10,800	0	0

Because

Additional Pupil Equity Funding above Financial Plan estimate received from Scottish Government to be allocated to schools, targeting children most affected by the poverty related attainment gap.

3 Virement is required from

Department	Financed by	2017/18	2018/19	2019/20
Service	Revenue Support Grant	£	£	£
Budget Head	Income	(790,079)	0	0

То

Department Service Budget Head

Customer & Communities	2017/18	2018/19	2019/20
Discretionary Housing Payments	£	£	£
Transfer Payments	790,079	0	0

Because

To allocate additional Revenue Support Grant funding to Discretionary Housing Payments (DHP).

4 Virement is rec	quired from					
Department	Financed by	2017/18	2018/19	2019/20		
Service	Revenue Support Grant	£	£	£		
Budget Head	Income	(55,914)	0	0		
•		, , , , , ,	•			
То						
Department	Customer & Communities	2017/18	2018/19	2019/20		
Service	Scottish Welfare Fund	£	£	£		
Budget Head	Supplies & Services	55,914	0	0		
Because	To allocate additional Revenue Support Grant funding to Scottish Welfare Fund (SWF).					
5 Virement is rec	uired from					
Department	Financed by	2017/18	2018/19	2019/20		
Service	Revenue Support Grant	- 2017/18 £	£ £	اء		
Budget Head	Income	735,000	0	£ 0		
Buuget Head	income	735,000	U _I	<u> </u>		
То						
Department	Financed By	2017/18	2018/19	2019/20		
Service	Non-Domestic Rates	- 2017/10 f	£ £	£		
Budget Head	Premises Related	(735,000)	0	0		
Duagetricad	1 Terrises related	[(733,000)]	<u> </u>			
Because	Re-allocation of Revenue Support Grant funding for	non-domestic Rate	es (NDR).			
6 Virement is red	usired from					
Department	Financed by	2017/18	2018/19	2019/20		
Service	Reserves	ا 2017/10	_	_		
Budget Head	Supplies & Services	(2,600,000)	£ 0	£		
Duagetricad	eupplies & ectivities	(2,000,000)	<u> </u>	<u> </u>		
То						
Department	Finance, IT & Procurement	2017/18	2018/19	2019/20		
Service	Information Technology	- 2017/10 f	£ £	£015/20		
Budget Head	Third Party Payments	2,600,000	0	0		
Buagetricad						
Because	Because Transfer from Reserves to fund IT as previously approved by Executive.					
7 Virement is rec	quired from					
Department	Financed by	2017/18	2018/19	2019/20		
Service	Council Tax	£	£	£		
Budget Head	Income	(300,000)	0	0		
			,			
Service	Council Tax Reduction Scheme	£	£	£		
Budget Head	Supplies & Services	(150,000)	0	0		
	—	1 ((======)				
	Total	(450,000)				
То						
-	Foonamia Davalanment & Carnarata Carriaga	2017/10	2019/10	2010/20		
Department	Economic Development & Corporate Services	2017/18	2018/19	2019/20		
Service	Corporate Transformation	450,000	£ 0	t o		
Budget Head	Employee Costs	450,000	υ <u>l</u>	0		
Because	Transfer of available budget based on current Coundelays in delivery of Digital Transformation savings.		ections to offse	et in year		