

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	Customer & Communities	2017/18	2018/19	2019/20
Service	Non Domestic Rates Relief	£	£	£
Budget Head	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	Economic Development & Corporate Services	2017/18	2018/19	2019/20
Service	Corporate Transformation	£	£	£
Budget Head	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

To

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 income fee pressure.

2 Virement is required 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	£	£	£
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
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To

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 savings.

3 Virement is required 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
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To

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 **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
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To

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.
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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

To

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

Total		1,840,800	0	0
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Because

To allocate Pupil Equity Funding to Primary and Secondary Schools.

2 Virement is required from

Department	Children & Young People	2017/18	2018/19	2019/20
Service	Central Schools	£	£	£
Budget Head	Employee Costs	(360,000)	0	0

To

Department	Children & Young People	2017/18	2018/19	2019/20
Service	Primary Schools	£	£	£
Budget Head	Third Party Payments	180,000	0	0

Service	Secondary Schools	£	£	£
Budget Head	Third Party Payments	180,000	0	0

Total		360,000	0	0
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Because

To devolve the agreed 2017/18 Deprivation Allocation to Primary and Secondary Schools.

3 Virement is required from

Department	Children & Young People	2017/18	2018/19	2019/20
Service	Central Schools	£	£	£
Budget Head	Employee Costs	(73,885)	0	0

To

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

Total		73,885	0	0
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Because

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

4 Virement is required from

Department	Children & Young People	2017/18	2018/19	2019/20
Service	Children & Families (Social Work)	£	£	£
Budget Head	Supplies & Services	(300,000)	0	0

To

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 Digital Transformation savings.

5 Virement is required from

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	£	£	£
Budget Head	Third Party Payments	200,000	0	0

Because

Transfer of budget to fund in year delay in delivery of an element of SBCares planned 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	Customer & Communities	2017/18	2018/19	2019/20
Service	Customer Advice & Support Services	£	£	£
Budget Head	Employee Costs	74,641	0	0

Because

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

2 Virement is required from

Department	Customer & Communities	2017/18	2018/19	2019/20
Service	Discretionary Housing Payments	£	£	£
Budget Head	Transfer Payments	(17,641)	0	0

To

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

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

To

Department	Finance, IT & Procurement	2017/18	2018/19	2019/20
Service	Information Technology	£	£	£
Budget Head	Third Party Payments	1,500,000	0	0

Because

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

2 Virement is required from

Department	Finance, IT & Procurement	2017/18	2018/19	2019/20
Service	Information Technology	£	£	£
Budget Head	Transport Related Expenditure	(637)	0	0

To

Department	Health & Social Care	2017/18	2018/19	2019/20
Service	Older People	£	£	£
Budget Head	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
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To

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)

To

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

To

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

Total		(154,974)		
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To

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 7

1 Virement is required from

Department	Financed by	2017/18	2018/19	2019/20
Service	Revenue Support Grant	£	£	£
Budget Head	Income	(63,000)	0	0

To

Department	Children & Young People	2017/18	2018/19	2019/20
Service	Central Schools	£	£	£
Budget Head	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

To

Department	Children & Young People	2017/18	2018/19	2019/20
Service	Central Schools	£	£	£
Budget Head	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

To

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

Because

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

4 Virement is required from

Department	Financed by	2017/18	2018/19	2019/20
Service	Revenue Support Grant	£	£	£
Budget Head	Income	(55,914)	0	0

To

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 required from

Department	Financed by	2017/18	2018/19	2019/20
Service	Revenue Support Grant	£	£	£
Budget Head	Income	735,000	0	0

To

Department	Financed By	2017/18	2018/19	2019/20
Service	Non-Domestic Rates	£	£	£
Budget Head	Premises Related	(735,000)	0	0

Because

Re-allocation of Revenue Support Grant funding for non-domestic Rates (NDR).

6 Virement is required from

Department	Financed by	2017/18	2018/19	2019/20
Service	Reserves	£	£	£
Budget Head	Supplies & Services	(2,600,000)	0	0

To

Department	Finance, IT & Procurement	2017/18	2018/19	2019/20
Service	Information Technology	£	£	£
Budget Head	Third Party Payments	2,600,000	0	0

Because

Transfer from Reserves to fund IT as previously approved by Executive.

7 Virement is required 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

Total	(450,000)			
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To

Department	Economic Development & Corporate Services	2017/18	2018/19	2019/20
Service	Corporate Transformation	£	£	£
Budget Head	Employee Costs	450,000	0	0

Because

Transfer of available budget based on current Council Tax income projections to offset in year delays in delivery of Digital Transformation savings.