

**SCOTTISH BORDERS COUNCIL**  
**GENERAL FUND BALANCES AT 31 MARCH 2018**

	GENERAL FUND £'000's	GENERAL FUND (DSM) £'000's	GENERAL FUND (EAR-MARKED) £'000's	ALLOCATED RESERVES £'000's	TOTAL £'000's
<b>Balance at 1 April 2017</b>	<b>5,842</b>	<b>1,690</b>	<b>4,865</b>	<b>6,049</b>	<b>18,445</b>
Projected Income (RSG, NDR, Council Tax)	260,446				<b>260,446</b>
Projected Net Revenue Expenditure	(270,692)				<b>(270,692)</b>
Earmarked Balances from previous year	6,117	(1,690)	(4,427)		<b>0</b>
Earmarked Balances to future years	0	0	0		<b>0</b>
Allocation of 2016/17 underspend to allocated reserve for ERVS	(128)			128	<b>0</b>
Allocation of statutory adjustment balance to ER/VS	(76)			76	<b>0</b>
Funding allocated Financial Plan Revenue	1,506			(1,506)	<b>0</b>
Funding allocated for IT Transformation	2,600			(2,600)	<b>0</b>
Transfer allocated reserve from CFCR to ER/VS				(68)	<b>(68)</b>
Transfer allocated reserve from CFCR to ER/VS				68	<b>68</b>
<b>Projected Balance at 31 March 2018</b>	<b>5,615</b>	<b>0</b>	<b>438</b>	<b>2,147</b>	<b>8,200</b>

Allocated Reserves

	Allocated 2015/16 £'000	Balance £'000	Allocated 2016/17 £'000	Balance £'000	Allocated 2017/18 £'000	Balance £'000
<b>2013/14 :</b>						
Winter Maintenance	650	0	650	0	650	650
Childcare Placements	650	380	270	270	0	0
Financial Plan	450	128	322	322	0	0
Ring fenced Revenue for Capital	345	345	0	0	0	0
Ctt'd returned Police & Fire Reserves	122	91	31	31	0	0
Municipal Mutual	400	32	368	126	242	242
	<b>2,617</b>	<b>976</b>	<b>1,641</b>	<b>749</b>	<b>892</b>	<b>892</b>
<b>2014/15 :</b>						
CFCR's not yet applied to capital	262	34	228	25	203	135
SB Cares PVG checks / residential care home uplift SB Cares	100	48	52	52	0	0
Contribution to Energy Efficiency & Change Fund	300	0	300	0	300	300
Provision for Roads Maintenance	100	100	0	0	0	0
	<b>762</b>	<b>182</b>	<b>580</b>	<b>77</b>	<b>503</b>	<b>435</b>
	<b>3,379</b>	<b>1,158</b>	<b>2,221</b>	<b>826</b>	<b>1,395</b>	<b>1,327</b>
<b>2015/16 :</b>						
Income from Heritable to allocated reserve for ERVS		-201	201	201	0	0
Write back review of bad debt provision to allocated reserve for ERVS		-338	338	140	198	198 ERVS
Write back review of bad debt provision to allocated reserve for <b>IT Transformation</b>		-600	600		600	0
Drawdown of balances for Council's contribution towards Bellwin Scheme claim		0	0		0	0
	<b>0</b>	<b>-1,139</b>	<b>1,139</b>	<b>341</b>	<b>798</b>	<b>198</b>
<b>2016/17 :</b>						
Allocation of 2015/16 underspend to <b>IT transformation</b>				-1284	1284	0
<b>IT Transformation</b> in 2017/18				-716	716	0
Financial Plan allocated reserve				-1506	1506	0
Adverse weather				-200	200	200
	<b>0</b>	<b>0</b>	<b>0</b>	<b>-3,706</b>	<b>3,706</b>	<b>200</b>
<b>2017/18 :</b>						
Allocation of 2016/17 underspend to allocated reserve for ERVS					-128	128 ERVS
Allocation of statutory adjustment balance to ERVS					-76	76 ERVS
Transfer allocated reserve from CFCR to ER/VS					-68	68 ERVS
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-272</b>	<b>272</b>
	<b>3,379</b>	<b>19</b>	<b>3,360</b>	<b>-2,539</b>	<b>5,899</b>	<b>1,997</b>