Budget Virement Requirement Assets & Infrastructure No. of Virements 2

1 Virement is rec	quired from			
Department	Assets & Infrastructure	2017/18	2018/19	2019/20
Service	Catering Services	£	£	£
<b>Budget Head</b>	Income	(40,000)	0	0
				_
То				
Department	Assets & Infrastructure	2017/18	2018/19	2019/20
Service	SBcContracts	£	£	£
Budget Head	Employee Costs	40,000	0	0
<b>D</b>	Desired to the Hillier of the Control of the Contro	//	0 - 0 1 1 -	
Because	Projected additional income from Catering to of	fiset pressure within SE	scContracts.	
2 Virement is rec	uired from			
Department	Assets & Infrastructure	2017/18	2018/19	2019/20
Service	Catering Services	£	£	£
Budget Head	Supplies & Services	(100,000)	0	0
9		(100,000)	-	
Department	Regulatory Services	2017/18	2018/19	2019/20
Service	Planning Services	£	£	£
<b>Budget Head</b>	Income	(100,000)	0	0
Department	Finance, IT & Procurement	2017/18	2018/19	2019/20
Service	Financial Services	£	£	£
Budget Head	Premises Related	(30,000)	0	0
	<b>-</b>	(222.222)		
	Total	(230,000)	0	0
<b>-</b> .				
To	Accete O Infractives	2047/40	2040/40	2040/20
Department	Assets & Infrastructure	2017/18	2018/19	2019/20
Service	Cleaning & Facilities Management	£	£	£
Budget Head	Employee Costs	230,000	U	0
Because	Delay in implementation of cleaning and janitori	ial review to allow furth	er Trade Union	,
Decause	discussions (£230k) to be funded from additional			
	underspends throughout the department (£100)		, , ,	agou
	underspends unoughout the department (£100)	ny and available rates b	dager (Look).	

Budget Virement Requirement Economic Development & Corporate Services No. of Virements 3

1 Virement is rec		0047/40	0040/40	0040/00
Department Service	Economic Development & Corporate Services  Economic Development	2017/18	2018/19	2019/20
		(0.000)	£ O	£
Budget Head	Employee Costs Supplies & Services	(8,000)	0	0
	Third Party Payments	(20,000)	0	0
	Tilliu Party Payments	(20,000)	U	U
	Total	(50,000)	0	0
То				
Department	Economic Development & Corporate Services	2017/18	2018/19	2019/20
Service	Communications & Marketing	£	£	£
<b>Budget Head</b>	Third Party Payments	50,000	0	0
Because	Delays in implementation of financial plan saving relating			
	Economic Development projected underspend through ef	fficiencies and slippage	in 2017/18 wo	rk plan.
2 Virement is rec	quired from			
Department	Economic Development & Corporate Services	2017/18	2018/19	2019/20
Service	Housing Strategy & Services	£	£	£
<b>Budget Head</b>	Premises Related	(24,000)	0	0
Budget Head	Third Party Payments	(121,000)	0	0
Ü		, , ,	•	
Department	Human Resources	2017/18	2018/19	2019/20
Service	HR Shared Services	£	£	£
<b>Budget Head</b>	Employee Costs	(20,000)	0	0
Comico	Forth Datiromant//aluntamy Coverence		cl	cl
Service	Early Retirement/Voluntary Severance	(400,000)	£ 0	£
Budget Head	Employee Costs	(100,000)	U	0
Department	Customer & Communities	2017/18	2018/19	2019/20
Service	Business Change & Programme Management		£	£ 10,20
Budget Head	Employee Costs	(90,000)	0	0
20090111000		(00,000)	<u> </u>	
Department	Finance, IT & Procurement	2017/18	2018/19	2019/20
Service	Financial Services	£	£	£
<b>Budget Head</b>	Premises Related	(35,000)	0	0
J		, , ,	•	
	Total	(390,000)	0	0
<b>To</b> Department	Economic Development & Corporate Services	2017/18	2018/19	2019/20
Service	Economic Development & Corporate Services  Corporate Transformation	2017/18	_	_
Budget Head	Employee Costs	390,000	£ 0	£
Buuget Head	Linhoyee Costs	390,000	υĮ	U

### Because

Delays in delivery of Financial Plan saving relating to organisational efficiencies (£390k) to be offset by available budget within ER/VS (£100k), additional staff turnover savings within Business Change (£90k) and HR Shared Services (£20k), reduction in Non Domestic Rates poundage (£35k), and consultancy and premises savings within Housing Strategy (£145k).

3 Virement is red	quired from			
Department	Economic Development & Corporate Services	2017/18	2018/19	2019/20
Service	Housing Strategy & Services	£	£	£
<b>Budget Head</b>	Third Party Payments	(12,000)	0	0
5	E: 17.0 D		0040/40	0040/00
Department	Finance, IT & Procurement	2017/18	2018/19	2019/20
Service	Financial Services	£	£	£
Budget Head	Premises Related	(20,000)	0	0
Department	Regulatory Services	2017/18	2018/19	2019/20
Service	Audit & Risk	£	£	£
<b>Budget Head</b>	Employee Costs	(19,000)	0	0
				2212/22
Department	Regulatory Services	2017/18	2018/19	2019/20
Service	Planning Services	£	£	£
Budget Head	Employee Costs	(12,646)	0	0
Department	Human Resources	2017/18	2018/19	2019/20
Service	Early Retirement/Voluntary Severance	£	£	£
Budget Head	Employee Costs	(32,000)	0	0
	Total	(95,646)	0	0
	Total	(93,040)	<u> </u>	
То				
Department	Economic Development & Corporate Services	2017/18	2018/19	2019/20
Service	Corporate Transformation	£	£	£
<b>Budget Head</b>	Third Party Payments	95,646	0	0
Because	Available ER/VS (£32k) and rates (£20k) budget, staffing	underspends in Audit &	Risk (£19k) ar	nd
_ 3 3 3 3 3 3 3	Planning Services (£13k) and reduced consultancy in Hou	•	` ,	

**Budget Virement Requirement** 

**Children & Young People** 

No. of Virements 5

Department	quired from Children & Young People	2017/18	2018/19	2019/20
Service	Early Years	2017/10	2016/19 £	2019/20 £
Budget Head	Employee Costs	(71,718)	0	0
Duagerriead	Employee Costs	(11,110)		
То				
Department	Children & Young People	2017/18	2018/19	2019/20
Service	Additional Support Needs	£	£	£
Budget Head	Employee Costs	71,718	0	0
Because	To transfer budget from Early Years to Add	litional Support Needs to fu	nd pre-school	visiting
Doddaoo	teachers.	mioriai Support Hoods to la	na pro concer.	/ISILIIII
2 Virement is rec	nuired from			
Department	Children & Young People	2017/18	2018/19	2019/20
Service	Central Schools	£	£	£
Budget Head	Employee Costs	(24,685)	0	0
		1 ,	•	_
To	D. 144. O. 144.	0047/40	0010/40	0040/00
Department	Regulatory Services	2017/18	2018/19	2019/20
Service	Legal Services	24 005	£	£
Budget Head	Employee Costs	24,685	0	0
Because	To transfer budget from Central Schools to	Regulatory Services to fun	nd dedicated led	nal support
Dodauss	for the School Estates Review.	regulatory contribute to tall	a addidated .e.	jai oappo
	Tot the control Educes Harristin			
2 Viromont is rou	united from			
3 Virement is reconstructed Department	Children & Young People	2017/18	2018/19	2019/20
HANSIIIIEII		2017/10		2019/20
•	ICantral Schools	£		£.
Service	Central Schools	£ (240.757)	£	£
•	Central Schools Employee Costs	£ (240,757)	0	0
Service		£ (240,757)		0
Service Budget Head <b>To</b>	Employee Costs			
Service Budget Head	Employee Costs  Children & Young People	£ (240,757) 2017/18 £	0	2019/20
Service Budget Head  To Department	Employee Costs		2018/19	
Service Budget Head  To Department Service Budget Head	Employee Costs  Children & Young People Primary Schools Employee Costs	2017/18 £	0 2018/19 £	2019/20 £
Service Budget Head  To Department Service Budget Head  Service	Employee Costs  Children & Young People Primary Schools Employee Costs  Secondary Schools	2017/18 £ 113,673	0 2018/19 £ 0	2019/20 £ 0
Service Budget Head  To Department Service Budget Head	Employee Costs  Children & Young People Primary Schools Employee Costs	2017/18 £ 113,673	0 2018/19 £ 0	2019/20 £ 0
Service Budget Head  To Department Service Budget Head  Service	Employee Costs  Children & Young People Primary Schools Employee Costs  Secondary Schools Employee Costs	2017/18 £ 113,673 £ 127,084	0 2018/19 £ 0	2019/20 £ 0
Service Budget Head  To Department Service Budget Head  Service	Employee Costs  Children & Young People Primary Schools Employee Costs  Secondary Schools	2017/18 £ 113,673	0 2018/19 £ 0	2019/20 £

4	Virement	is	required from	n
_	VII CIIICIIL		i cquii cu ii oi	

Department	Children & Young People	2017/18	2018/19	2019/20
Service	Central Schools	£	£	£
<b>Budget Head</b>	Employee Costs	(309,133)	(309,133)	(309,133)

То

Department Service Budget Head

Children & Young People	2017/18	2018/19	2019/20
Additional Support Needs	£	£	£
Employee Costs	309,133	309,133	309,133

**Because** 

To transfer available permanent budget in Central Schools to Additional Support Needs to meet 2017/18 financial plan savings.

5 Virement is required from

Department	Children & Young People	2017/18	2018/19	2019/20
Service	Secondary Schools	£	£	£
<b>Budget Head</b>	Employee Costs	(60,434)	0	0

То

Department Service Budget Head

Assets & Infrastructure	2017/18	2018/19	2019/20
SBcContracts	£	£	£
Employee Costs	60,434	0	0

Because

To transfer budget from Secondary Schools to offset pressure in SBcContracts

**Budget Virement Requirement** 

Finance, IT & Procurement

No. of Virements 1

1	Vireme	ent is re	eauired	I from
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Department	Finance, IT & Procurement	2017/18	2018/19	2019/20
Service	Financial Services	£	£	£
Budget Head	Premises Related	(300,000)	0	0
То				
Department	Finance, IT & Procurement	2017/18	2018/19	2019/20
Service	Information Technology	£	£	£
Budget Head	Third Party Payments	210,000	0	0
Service	Recharge to Non-General Fund	£	£	£
Budget Head	Income	90,000	0	0
	Total	300,000	0	0

#### **Because**

Financial Plan growth relating to rates revaluation (£300k) no longer required to fund pressures relating to identification of identified cost shortfalls eg telephony within ICT model (£210k) and unachievable recharge income (£90k).

## Scottish Borders Council Executive 21 November 2017

#### **Revenue Financial Plan 2017/18**

Appendix 2

**Budget Virement Requirement** 

**Regulatory Services** 

No. of Virements 2

1 V	irement	is re	auired	from
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Department	Regulatory Services	2017/18	2018/19	2019/20
Service	Planning Services	£	£	£
<b>Budget Head</b>	Employee Costs	(6,714)	(14,637)	0

То

Department Service Budget Head

Assets & Infrastructure	2017/18	2018/19	2019/20
Neighbourhood Services	£	£	£
Employee Costs	6,714	14,637	0

**Because** 

Transfer of budget to fund 0.30 FTE Lead Officer post.

2 Virement is required from

Department	Regulatory Services	2017/18	2018/19	2019/20
Service	Legal Service	£	£	£
Budget Head	Employee Costs	(60,000)	0	0

То

Department Service Budget Head

Regulatory Services	2017/18	2018/19	2019/20
Passenger Transport	£	£	£
Income	60,000	0	0

#### **Because**

Transfer of budget from Legal Services to Passenger Transport to cover minibuse pressure that has come as a result of the cancellation in bus contracts.

# Scottish Borders Council Executive 21 November 2017

Revenue Financial Plan 2017/18

Appendix 2

Budget Virement Requirement Financed by No. of Virements 1

1 Virement is required fro
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Department	Financed by	2017/18	2018/19	2019/20
Service	Council Tax Reduction Scheme	£	£	£
Budget Head	Supplies & Services	(292,921)		

٠	_		

Department
Service
<b>Budget Head</b>

Customer & Communities	2017/18	2018/19	2019/20
Housing Benefits	£	£	£
Income	292.921		

#### **Because**

Transfer of available budget to offset pressure within Housing Benefits (£293k).