Corporate

No. of Virements 1

Department	Children & Young People	2018/19	2019/20	2020/2
Service	Secondary Schools	£	£	
Budget Head	Employee Costs	(230,000)	0	
Service	Central Schools	£	£	
Budget Head	Employee Costs	(55,000)	0	
J				
Service	Additional Support Needs	£ (204,000)	£	
Budget Head	Employee Costs	(381,000)	0	
Service	Educational Psychologist	£	£	
Budget Head	Supplies & Services	(3,000)	0	
····	Out to the Ocean Marketine	2019/10	2040/20	2020/
Department Service	Customer & Communities Housing Benefits	2018/19 £	2019/20 £	2020/
Budget Head	Transfer Payments	(429,000)	0	
_			- [	
Department	Human Resources	2018/19	2019/20	2020/
Service Sudget Head	Human Resources	£ (15.560)	£ 0	
Budget Head	Employee Costs Transport Related	(15,560) (450)	0	
	Supplies & Services	(1,990)	0	
	Third Party Payments	(46,000)	0	
Department Service	Regulatory Services	2018/19 £	2019/20	2020/
Service Budget Head	Protective Services Employee Costs	(58,000)	£ 0	
dugot				
Department	Finance, IT & Procurement	2018/19	2019/20	2020/
Service Budget Head	Loan Charges Capital Financing Costs	£ (338,000)	£	
uuget i ieaa	Capital Fillationing Costs	(330,000)	<u> </u>	
	Total	(1,558,000)	0	
o Department	Health & Social Care	2018/19	2019/20	2020/
Service	Generic Services	- £	2019/20 £	2020.
Budget Head	Employee Costs	226,200	0	
•	Third Party Payments	17,300	0	
	Transfer Payments	6,500	0	
Service	Older People	£	£	
Budget Head	Third Party Payments	277,100	0	
	Transfer Payments	94,900	0	
Service	People with Physical Disabilities	1 6	٦	
Budget Head	Third Party Payments	£ 141,000	£ 0	
dugot i ioa	Transfer Payments	89,000	0	
	•	00,000		
				7220
Department Service	Economic Development & Corporate Services	2018/19	2019/20	2020/
Service	Economic Development & Corporate Services Commercial Property Income	2018/19 £	2019/20 £	2020
-	Economic Development & Corporate Services	2018/19	£	2020,
Service Budget Head Department	Economic Development & Corporate Services Commercial Property Income Income Asset & Infrastructure	2018/19 £ 23,000	£ 0	2020/
Service Budget Head Department Service	Economic Development & Corporate Services Commercial Property Income Income Asset & Infrastructure Waste	2018/19 £ 23,000 2018/19 £	£ 0 2019/20 £	
Service Budget Head Department	Economic Development & Corporate Services Commercial Property Income Income  Asset & Infrastructure Waste Employee Costs	2018/19 £ 23,000 2018/19 £ 175,000	£ 0 2019/20 £ 0	
Service Budget Head Department Service	Economic Development & Corporate Services Commercial Property Income Income Asset & Infrastructure Waste	2018/19 £ 23,000 2018/19 £ 175,000 205,000	£ 0 2019/20 £	
Service Budget Head Department Service	Economic Development & Corporate Services Commercial Property Income Income  Asset & Infrastructure Waste Employee Costs Transport Related	2018/19 £ 23,000 2018/19 £ 175,000	2019/20 £	
Service Budget Head Department Service Budget Head	Economic Development & Corporate Services Commercial Property Income Income  Asset & Infrastructure Waste Employee Costs Transport Related Third Party Payments  Network & Infrastructure Asset Management	2018/19 £ 23,000 2018/19 £ 175,000 205,000 60,000	£ 0 2019/20 £ 0 0 0 £	
Service Budget Head Department Service Budget Head	Economic Development & Corporate Services Commercial Property Income Income  Asset & Infrastructure Waste Employee Costs Transport Related Third Party Payments	2018/19 £ 23,000 2018/19 £ 175,000 205,000 60,000	£ 0 2019/20 £ 0 0 0	
Service Budget Head Department Service Budget Head	Economic Development & Corporate Services Commercial Property Income Income  Asset & Infrastructure Waste Employee Costs Transport Related Third Party Payments  Network & Infrastructure Asset Management	2018/19 £ 23,000 2018/19 £ 175,000 205,000 60,000	£ 0 2019/20 £ 0 0 0 £	

# Scottish Borders Council Executive 20 November 2018

#### Revenue Financial Plan 2018/19

Appendix 2

**Budget Virement Requirement** 

**Assets & Infrastructure** 

No. of Virements 4

2019/20

2020/21

1 '	Virement	is	required	from
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Department	Asset & Infrastructure	2018/19	2019/20	2020/21
Service	Property Management Services	£	£	£
Budget Head	Employee Costs	(25,000)	0	0
Service	Major Projects	£	£	£
Budget Head	Income	(75,000)	0	0
То				
Department	Corporate Savings	2018/19	2019/20	2020/21
Service	Corporate Landlord	£	£	£
Budget Head	Supplies & Services	100,000	0	0

#### **Because**

Department

Temporary transfer of budget from Property Management and Major Projects to deliver Corporate Landlord savings.

#### 2 Virement is required from

Asset & Infrastructure

Service	Neighbourhood Operations	£	£	£
Budget Head	Supplies & Services	(138,000)	0	0
<b>Budget Head</b>	Supplies & Services	(218,000)		
Service	Pay Parking	£	£	£
<b>Budget Head</b>	Third Party Payments	(100,000)	0	0
			<u> </u>	

### То

Department	Finance, I
Service	Capital Fi
<b>Budget Head</b>	Capital Fi
	•

Finance, IT & Procurement	2018/19	2019/20	2020/21
Capital Financed by Current Revenue	£	£	£
Capital Financing Costs	456,000	0	0

2018/19

#### Because

Transfer of revenue budget from Neighbourhood Operations for shared access paths and play facilities. Transfer from Pay Parking surplus, also for play park facilities.

3	Virement	is rec	uired	from
---	----------	--------	-------	------

o vireillelli is req				
Department	Asset & Infrastructure	2018/19	2019/20	2020/21
Service	Property Management Services	£	£	£
Budget Head	Employee Costs	(25,000)	0	0
Budget Head	Premises Related Expenditure	(50,000)		
Budget Head	Income	(41,000)		
Service	Estates Management Services		£	£
Budget Head	Employee costs	(41,000)	0	0
-		•		
Service	Design Services	£	£	£
Budget Head	Income	(14,000)	0	0
То				
Department	Asset & Infrastructure	2018/19	2019/20	2020/21
Service	Neighbourhood Operations	£	£	£
<b>Budget Head</b>	Employee costs	110,000	0	0
Budget Head	Supplies & Services	23,000		
O a mila a	Network O Infrastructure Asset Management		cl.	
Service	Network & Infrastructure Asset Management	£	£	£
Budget Head	Employee costs	38,000	0	0
Because	Transfer of budget to cover Neighbourhood Services	and Network and	Infrastructure /	Asset
	Management pressures from underspends in Proper			

### 4 Virement is required from

Department	Assets & Infrastructure	2018/19	2019/20	2020/21
Service	Design Services	£	£	£
Budget Head	Employee Costs	(19,000)	0	0

#### То

Department Service Budget Head

Assets & Infrastructure	2018/19	2019/20	2020/21
Network & Infrastructure Asset Management	£	£	£
Employee Costs	19,000	0	0

#### **Because**

Transfer of budget to Network & Infrastructure Asset Management towards roads review savings.

**Economic Development & Corporate Services** 

No. of Virements 1

1	Virement	is	required from	
---	----------	----	---------------	--

i virement is req	uirea irom			
Department	Economic Development & Corporate Services	2018/19	2019/20	2020/21
Service	Economic Development	£	£	£
Budget Head	Employee Costs	(14,000)	0	0
	Supplies & Services	(4,500)	0	0
	Third Party Payments	(10,000)	0	0
Service	Emergency Planning	£	£	£
Budget Head	Employee Costs	(5,500)	0	0
	Suppplies & Services	(3,000)	0	0
	Total	(37,000)	0	0
То				
Department	Economic Development & Corporate Services	2018/19	2019/20	2020/21
Service	Commercial Property Income	£	£	£
Budget Head	Income	37,000	0	0

Because

Staff turnover savings, operational efficiencies and managed savings within Economic Development and Emergency Planning to fund projected shortfall in Commercial Property income.

**Budget Virement Requirement** 

**Children & Young People** 

No. of Virements 4

1	Virement	is rec	uired	from
---	----------	--------	-------	------

Department	Children & Young People	2018/19	2019/20	2020/21
Service	Early Years	£	£	£
Budget Head	Employee Costs	(220,000)	(220,000)	(220,000)
	-			

То

Department Service **Budget Head** 

Children & Young People	2018/19	2019/20	2020/21
Primary Schools	£	£	£
Employee Costs	220,000	220,000	220,000

**Because** 

Teaching allocations and class organisation financial plan saving delivered from disestablishment of 5 FTE in the Early Years Teaching Team.

2 Virement is required from

	u			
Department	Children & Young People	2018/19	2019/20	2020/21
Service	Central Schools	£	£	£
Budget Head	Employee Costs	(321,160)	0	0
			,	

To

Department Service **Budget Head** 

Children & Young People	2018/19	2019/20	2020/21
Primary Schools	£	£	£
Employee Costs	(28,956)	0	0

Service **Budget Head** 

Secondary Schools	£	£	£
Employee Costs	350,116	0	0

**Because** 

To devolve budgets to Primary and Secondary Schools to reflect probationer recruitment for the 2018/19.

3 Virement is required from

Department	Children & Young People	2018/19	2019/20	2020/21
Service	Community Learning & Development	£	£	£
Budget Head	Employee Costs	(5,000)	0	0

То

Department
Service
<b>Budget Head</b>

Children & Young People	2018/19	2019/20	2020/21
Primary	£	£	£
Employee Costs	5,000	0	0

#### **Because**

To fund the cost of spaces in the creche at Burnfoot Community School. The CLD service offer spaces in the crèche so that parents can attend adult learning classes (adult literacy, English for Speakers of Other Languages [ESOL].

4 Virement is required from

Department	Children & Young People	2018/19	2019/20	2020/21
Service	Early Years	£	£	£
Budget Head	Employee Costs	(71,718)	0	0

То

Department
Service
<b>Budget Head</b>

Children & Young People	2018/19	2019/20	2020/21
Additional Support Needs	£	£	£
Employee Costs	71,718	0	0

#### **Because**

To transfer budget from Early Years to Additional Support Needs to fund pre-school visiting teachers.

**Health & Social Care** 

No. of Virements 1

#### 1 Virement is required from

Department
Service
Budget Head

Health & Social Care	2018/19	2019/20	2020/21
Generic Services	£	£	£
Employee Costs	(145,618)	(145,618)	(145,618)
Transport Costs	(1,682)	(1,682)	(1,682)
Supplies & Services	(483)	(483)	(483)

Total (147,783) (147,783) (147,783)
-------------------------------------

#### To Department Service Budget Head

Customer & Communities	2018/19	2019/20	2020/21
Business Change & Programme Management	£	£	£
Employee Costs	145,618	145,618	145,618
Transport Costs	1,682	1,682	1,682
Supplies & Services	483	483	483

## Total 147,783 147,783 147,783

#### **Because**

Centralisation of Planning Team under Business Change & Programme Management.

Budget Virement Requirement Customer & Communities

No. of Virements 3

Virement is red				
Department	Customer & Communities	2018/19	2019/20	2020/2
Service	Business Planning Performance & Policy Development	£ (40.507)	£	
Budget Head	Employee Costs	(42,537)	0	
Service	Business Change & Programme Management	£	£	
Budget Head	Employee Costs	(44,000)	0	
	Total	(86,537)	0	
То				
Department	Customer & Communities	2018/19	2019/20	2020/2
Service	Community Planning and Engagement	£	£	
Budget Head	Employee Costs	86,537	0	
Because	Transfer underspends in staffing to fund Locality Co-ordina Engagement.	tor positions in (	Community Pla	inning and
Virement is red	nuired from			
Department	Customer & Communities	2018/19	2019/20	2020/
Service	Scottish Welfare Fund	£	£	
Budget Head	Transfer Payments	(81,000)	0	
To				
	Customer & Communities	2018/19	2019/20	2020
Department	Customer & Communities Customer Advice & Support Services	2018/19	2019/20	2020
Service Budget Head	Customer Advice & Support Services Employee Costs	£ 81,000	£ 0	
Department	Customer Advice & Support Services	£ 81,000	£ 0	
Department Service Budget Head Because	Customer Advice & Support Services Employee Costs  Transfer Scottish Welfare Fund administration budget to C	£ 81,000	£ 0	
Department Service Budget Head Because Virement is rec	Customer Advice & Support Services Employee Costs  Transfer Scottish Welfare Fund administration budget to C	£ 81,000 ustomer Advice	£ 0	
Department Service Budget Head Because Virement is rec Department	Customer Advice & Support Services Employee Costs  Transfer Scottish Welfare Fund administration budget to C  quired from Customer & Communities	£ 81,000	£ 0	vices.
Department Service Budget Head  Because  Virement is red Department Service	Customer Advice & Support Services Employee Costs  Transfer Scottish Welfare Fund administration budget to C	£ 81,000 ustomer Advice	£ 0 8 Support Service 2019/20	vices.
Department Service Budget Head  Because  Virement is rec Department Service Budget Head	Customer Advice & Support Services Employee Costs  Transfer Scottish Welfare Fund administration budget to C  quired from Customer & Communities Housing Benefits Transfer Payments	£ 81,000 ustomer Advice 2018/19 £ (164,000)	£ 0 8 Support Service 2019/20 £ 0	vices.
Department Service Budget Head  Because  Virement is red Department Service Budget Head  Service	Customer Advice & Support Services Employee Costs  Transfer Scottish Welfare Fund administration budget to C  quired from Customer & Communities Housing Benefits Transfer Payments  Customer Advice & Support Services	£ 81,000 ustomer Advice 2018/19 £ (164,000)	£ 0 & Support Server 2019/20 £ 0	vices.
Department Service Budget Head  Because  Virement is red Department Service Budget Head	Customer Advice & Support Services Employee Costs  Transfer Scottish Welfare Fund administration budget to C  quired from Customer & Communities Housing Benefits Transfer Payments  Customer Advice & Support Services Employee Costs	£ 81,000 ustomer Advice 2018/19 £ (164,000) £ (2,000)	£ 0 & Support Service	vices.
Department Service Budget Head  Because  Virement is red Department Service Budget Head  Service	Customer Advice & Support Services Employee Costs  Transfer Scottish Welfare Fund administration budget to C  quired from Customer & Communities Housing Benefits Transfer Payments  Customer Advice & Support Services	£ 81,000 ustomer Advice 2018/19 £ (164,000)	£ 0 & Support Server 2019/20 £ 0	vices.
Department Service Budget Head  Because  Virement is red Department Service Budget Head  Service Budget Head	Customer Advice & Support Services Employee Costs  Transfer Scottish Welfare Fund administration budget to C  quired from Customer & Communities Housing Benefits Transfer Payments  Customer Advice & Support Services Employee Costs Supplies & Services Third Party Payments	£ 81,000 ustomer Advice  2018/19 £ (164,000)   £ (2,000) (5,000) (4,000)	£ 0 & Support Service	vices.
Department Service Budget Head  Because  Virement is red Department Service Budget Head  Service Budget Head  Service Service	Customer Advice & Support Services Employee Costs  Transfer Scottish Welfare Fund administration budget to C  quired from Customer & Communities Housing Benefits Transfer Payments  Customer Advice & Support Services Employee Costs Supplies & Services Third Party Payments  Business Change & Programme Management	£ 81,000 ustomer Advice 2018/19 £ (164,000) (5,000) (4,000)	£ 0 2019/20 £ 0 0 0 0 £	vices.
Department Service Budget Head  Because  Virement is rec Department Service Budget Head  Service Budget Head  Service Service	Customer Advice & Support Services Employee Costs  Transfer Scottish Welfare Fund administration budget to C  quired from Customer & Communities Housing Benefits Transfer Payments  Customer Advice & Support Services Employee Costs Supplies & Services Third Party Payments  Business Change & Programme Management Employee Costs	£ 81,000 ustomer Advice 2018/19 £ (164,000) (5,000) (4,000) (4,000)	£ 0 & Support Service	vices.
Department Service Budget Head  Because  Virement is red Department Service Budget Head  Service Budget Head  Service Service	Customer Advice & Support Services Employee Costs  Transfer Scottish Welfare Fund administration budget to C  quired from Customer & Communities Housing Benefits Transfer Payments  Customer Advice & Support Services Employee Costs Supplies & Services Third Party Payments  Business Change & Programme Management Employee Costs Supplies & Services	£ 81,000 ustomer Advice 2018/19 £ (164,000) (5,000) (4,000) (4,000) (5,000) (5,000) (5,000)	£ 0 2019/20 £ 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	vices.
Department Service Budget Head  Because  Virement is rec Department Service Budget Head  Service Budget Head  Service Service	Customer Advice & Support Services Employee Costs  Transfer Scottish Welfare Fund administration budget to C  quired from Customer & Communities Housing Benefits Transfer Payments  Customer Advice & Support Services Employee Costs Supplies & Services Third Party Payments  Business Change & Programme Management Employee Costs	£ 81,000 ustomer Advice 2018/19 £ (164,000) (5,000) (4,000) (4,000)	£ 0 2019/20 £ 0 0 0 0 £ 0 0 0	vices.
Department Service Budget Head  Because  Virement is rec Department Service Budget Head  Service Budget Head  Service Budget Head	Customer Advice & Support Services Employee Costs  Transfer Scottish Welfare Fund administration budget to C  quired from Customer & Communities Housing Benefits Transfer Payments  Customer Advice & Support Services Employee Costs Supplies & Services Third Party Payments  Business Change & Programme Management Employee Costs Supplies & Services Third Party Payments  Business Change & Programme Management Employee Costs Supplies & Services Total	£ 81,000 ustomer Advice 2018/19 £ (164,000) (5,000) (4,000) (5,000) (5,000) (250,000)	£ 0 0 £ 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2020 <i>i</i>
Department Service Budget Head  Because  Virement is rec Department Service Budget Head  Service Budget Head  Service Budget Head  To Department	Customer Advice & Support Services Employee Costs  Transfer Scottish Welfare Fund administration budget to C  quired from Customer & Communities Housing Benefits Transfer Payments  Customer Advice & Support Services Employee Costs Supplies & Services Third Party Payments  Business Change & Programme Management Employee Costs Supplies & Services Total  Customer & Communities	£ 81,000 ustomer Advice 2018/19 £ (164,000) (5,000) (4,000) (4,000) (5,000) (5,000) (5,000)	£ 0 8 Support Service   2019/20   £ 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
Department Service Budget Head  Because  Virement is rec Department Service Budget Head  Service Budget Head  Service Budget Head	Customer Advice & Support Services Employee Costs  Transfer Scottish Welfare Fund administration budget to C  quired from Customer & Communities Housing Benefits Transfer Payments  Customer Advice & Support Services Employee Costs Supplies & Services Third Party Payments  Business Change & Programme Management Employee Costs Supplies & Services Third Party Payments  Business Change & Programme Management Employee Costs Supplies & Services Total	£ 81,000 ustomer Advice 2018/19 £ (164,000) (5,000) (4,000) (5,000) (5,000) (250,000)	£ 0 0 £ 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2020/

Finance, IT & Procurement

No. of Virements 1

4	1/:	4:-		
1	Viremer	IT IS I	reauir	ea trom

i virement is rec	quirea trom			
Department	Finance, IT & Procurement	2018/19	2019/20	2020/21
Service	Loan Charges	£	£	£
<b>Budget Head</b>	Capital Financing Costs	(62,000)	0	0
Service	Chief Executive	£	£	£
<b>Budget Head</b>	Supplies & Services	(7,650)	0	0
	Total	(69,650)	0	0
То				
Department	Finance, IT & Procurement	2018/19	2019/20	2020/21
Service	Recharge to Non General Fund	£	£	£
<b>Budget Head</b>	Income	67,000	0	0
Service	Finance	£	£	£
<b>Budget Head</b>	Supplies & Services	2,650	0	0
	Total	69,650	0	0

#### Because

Reduced borrowing requirement due to favourable interest rates (£62k) and discretionary spend savings within Chief Executive (£8k) to fund Recharge to Non-General Fund Recharge (£67k).

**Regulatory Services** 

No. of Virements 2

0

0

1 Virement is required from
-----------------------------

Department	Regulatory Services	2018/19	2019/20	2020/21
Service	Assessors	£	£	£
Budget Head	Employee Costs	(35,000)	0	0
Service	Passenger Transport	£	£	£
Budget Head	Employee Costs	(29,000)	0	0
Budget Head	Supplies & Services	(29,000)	0	0
Budget Head	Transport related expenditure	(11,000)	0	0
Service	Legal Services	£	£	£
Budget Head	Employee Costs	(73,000)	0	0
Service	Protective Services	£	£	£
Budget Head	Employee Costs	(12,000)	0	0
Budget Head	Supplies & Services	(16,000)	0	0
То				
Department	Regulatory Services	2018/19	2019/20	2020/21
Service	Planning Services	£	£	£

Because

**Budget Head** 

Transfer of budget to cover Planning & Building Standards fee income pressure from underspends within Assessors, Passenger Transport, Legal Services and Protective Services.

205,000

#### 2 Virement is required from

Income

Department	Regulatory Services	2018/19	2019/20	2020/21	
Service	Legal Services	£	£	£	
Budget Head	Employee Costs	(2,744)	0	0	

То

Department	Regulatory S
Service	Audit & Risk
<b>Budget Head</b>	Employee Co

Regulatory Services	2018/19	2019/20	2020/21
Audit & Risk	£	£	£
Employee Costs	2,744	0	0

#### Because

Transfer of budget from Legal Services to Audit to offset efficiency savings not achieved in 2018/19.

## Scottish Borders Council Executive 20 November 2018

#### **Revenue Financial Plan 2018/19**

Appendix 2

**Budget Virement Requirement** 

Financed by

No. of Virements 2

1 Virement is required from

Department	Financed by	2018/19	2019/20	2020/21
Service	Revenue Support Grant	£	£	£
Budget Head	Income	(91,000)	0	0

То

Department Service Budget Head

Children & Young People	2018/19	2019/20	2020/21
Central Schools	£	£	£
Transfer Payments	91,000	0	0

**Because** 

To allocate grant funding from Scottish Government to support the increased clothing and footwear grant.

2 Virement is required from

 Department
 Financed by
 2018/19
 2019/20
 2020/21

 Service
 Reserves
 £
 £
 £

 Budget Head
 Capital Financing Costs
 (235,000)
 0
 0

То

Department Service Budget Head

Human Resources	2018/19	2019/20	2020/21
Early Retiral/Voluntary Severance	£	£	£
Employee Costs	235,000	0	0

**Because** 

Drawdown from ER/VS allocated reserve to fund current known ER/VS and redundancy commitments.