

Budget Virement Requirement

Corporate

No. of Virements 1

1 Virement is required from

Department	Regulatory Services	2018/19	2019/20	2020/21
Service	Planning Services	£	£	£
Budget Head	Employee Costs	(31,000)	0	0

Service	Assessor & Electoral Registration Services	£	£	£
Budget Head	Employee Costs	(7,000)	0	0

Service	Protective Services	£	£	£
Budget Head	Employee Costs	(18,000)	0	0

Department	Human Resources	2018/19	2019/20	2020/21
Service	Employment Support Service	£	£	£
Budget Head	Income	(47,000)	0	0

Department	Finance, IT & Procurement	2018/19	2019/20	2020/21
Service	Loan Charges	£	£	£
Budget Head	Capital Financing Costs	(205,000)	0	0

Department	Customer & Communities	2018/19	2019/20	2020/21
Service	Discretionary Housing Payments	£	£	£
Budget Head	Transfer Payments	(20,000)	0	0

Service	Housing Benefit	£	£	£
Budget Head	Transfer Payments	(604,000)	0	0

Department	Financed by	2018/19	2019/20	2020/21
Service	Revenue Support Grant	£	£	£
Budget Head	Income	(210,000)	0	0

Service	Council Tax Reduction Scheme	£	£	£
Budget Head	Transfer Payments	(25,000)	0	0

Total		(1,167,000)	0	0
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To

Department	Assets & Infrastructure	2018/19	2019/20	2020/21
Service	Property Management Service	£	£	£
Budget Head	Employee Costs	4,500	0	0
	Property Related Expenses	29,500	0	0

Service	Estates Management Service	£	£	£
Budget Head	Employee Costs	2,000	0	0

Service	Catering Services	£	£	£
Budget Head	Employee Costs	15,000	0	0
	Income	82,000	0	0

Service	Cleaning Services	£	£	£
Budget Head	Employee Costs	20,000	0	0

Service	Design Services	£	£	£
Budget Head	Employee Costs	6,000	0	0
	Income	11,000	0	0

Budget Virement Requirement Corporate No. of Virements 1

To

Service	Major Projects	£	£	£
Budget Head	Employee Costs	7,000	0	0
	Hired & Contracted Services	8,000	0	0
Service	Neighbourhood Operations	£	£	£
Budget Head	Employee Costs	45,000	0	0
	Hired & Contracted Services	11,000	0	0
Service	Network & Infrastructure Asset Management	£	£	£
Budget Head	Employee Costs	9,000	0	0
Service	Fleet Management	£	£	£
Budget Head	Employee Costs	6,000	0	0
Service	Waste management Services	£	£	£
Budget Head	Employee Costs	20,000	0	0
Department	Economic Development & Corporate Services	2018/19	2019/20	2020/21
Service	Economic Development	£	£	£
Budget Head	Supplies & Services	92,000	0	0
Department	Culture & Sport	2018/19	2019/20	2020/21
Service	Corporate Savings	£	£	£
Budget Head	Supplies & Services	232,000	0	0
Department	Children & Young People	2018/19	2019/20	2020/21
Service	Secondary Schools	£	£	£
Budget Head	Supplies & Services	94,000	0	0
Department	Health & Social Care	2018/19	2019/20	2020/21
Service	Emergency Duty Team	£	£	£
Budget Head	Employee Costs	43,000	0	0
Service	Quality Improvement	£	£	£
Budget Head	Employee Costs	22,000	0	0
Service	Older People	£	£	£
Budget Head	Third Party Payments	192,000	0	0
Service	Joint Learning Disability	£	£	£
Budget Head	Third Party Payments	153,000	0	0
Service	Joint Mental Health	£	£	£
Budget Head	Third Party Payments	19,000	0	0
Service	People with Physical Disabilities	£	£	£
Budget Head	Third Party Payments	44,000	0	0
	Total	1,167,000	0	0

Because

Reallocation of available budgets to address corporate pressures across the Council. Details can be found in the monitoring report.

Budget Virement Requirement

Culture & Sport

No. of Virements 1

1 Virement is required from

Department	Culture & Sport	2018/19	2019/20	2020/21
Service	Cultural Services	£	£	£
Budget Head	Premises Related	(34,000)	0	0

To

Department	Children & Young People	2018/19	2019/20	2020/21
Service	Primary Schools	£	£	£
Budget Head	Premises Related	34,000	0	0

Because

To transfer underspend in rates budget to fund rates pressure within Children & Young People.

Budget Virement Requirement

Assets & Infrastructure

No. of Virements 4

1 Virement is required from

Department	Asset & Infrastructure	2018/19	2019/20	2020/21
Service	Neighbourhood Operations	£	£	£
Budget Head	Third Party Payments	(2,000)	(25,000)	(25,000)

To

Department	Regulatory Services	2018/19	2019/20	2020/21
Service	Protective Services	£	£	£
Budget Head	Employee Costs	2,000	25,000	25,000

Because

Virement to Protective Services for Dog Fouling.

2 Virement is required from

Department	Asset & Infrastructure	2018/19	2019/20	2020/21
Service	Neighbourhood Operations	£	£	£
Budget Head	Supplies & Services	(25,000)	0	0

To

Department	Finance, IT & Procurement	2018/19	2019/20	2020/21
Service	Capital Financed by Current Revenue	£	£	£
Budget Head	Capital Financing Costs	25,000	0	0

Because

Transfer of revenue budget from Neighbourhood Operations for shared access paths.

3 Virement is required from

Department	Asset & Infrastructure	2018/19	2019/20	2020/21
Service	Neighbourhood Operations	£	£	£
Budget Head	Supplies & Services	(558,878)	0	0

To

Department	Finance, IT & Procurement	2018/19	2019/20	2020/21
Service	Capital Financed by Current Revenue	£	£	£
Budget Head	Capital Financing Costs	558,878	0	0

Because

Transfer of revenue budget from Neighbourhood Operations to Roads & Bridges Capital Block for additional surfacing works.

4 Virement is required from

Department	Asset & Infrastructure	2018/19	2019/20	2020/21
Service	Property Management Services	£	£	£
Budget Head	Premises Related Expenditure	(280,000)	0	0
	Supplies & Services	(2,300)	0	0
	Hired & Contracted Services	(1,200)	0	0
Service	Estates Management	£	£	£
Budget Head	Employee Costs	(16,000)	0	0
	Income	(2,400)	0	0
Service	Cleaning	£	£	£
Budget Head	Supplies & Services	(19,700)	0	0
	Employee Costs	(5,000)	0	0
Service	Infrastructure & Asset Management	£	£	£
Budget Head	Income	(40,000)	0	0
Service	Fleet Management	£	£	£
Budget Head	Employee costs	(6,100)	0	0
Service	Waste Management	£	£	£
Budget Head	Supplies & Services	(20,100)	0	0
	Employee Costs	(7,000)	0	0
	Total	(399,800)	0	0

To

Department	Asset & Infrastructure	2018/19	2019/20	2020/21
Service	Neighbourhood Services	£	£	£
Budget Head	Employee Related Expenditure	5,000	0	0
	Supplies & Services	104,000		
	Transport Related Expenses	146,800	0	0
	Income	144,000	0	0
	Total	399,800	0	0

Because

Transfer of underspends across A&I towards Neighbourhood Services Pressures.
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Budget Virement Requirement Economic Development & Corporate Services No. of Virements 1

1 Virement is required from

Department	Economic Development & Corporate Services	2018/19	2019/20	2020/21
Service	Emergency Planning	£	£	£
Budget Head	Employee Costs	(4,000)	0	0

To

Department	Economic Development & Corporate Services	2018/19	2019/20	2020/21
Service	Economic Development	£	£	£
Budget Head	Third Party Payments	4,000	0	0

Because

Staff turnover savings in Emergency Planning through delayed recruitment to be used to part fund acceleration of Great Tapestry of Scotland revenue spend (£4k).
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Budget Virement Requirement

Children & Young People

No. of Virements 5

1 Virement is required from

Department	Children & Young People	2018/19	2019/20	2020/21
Service	Central Schools	£	£	£
Budget Head	Employee Costs	(25,000)	0	0

To

Department	Human Resources	2018/19	2019/20	2020/21
Service	Human Resources	£	£	£
Budget Head	Employee Costs	25,000	0	0

Because

To transfer further budget from Central Schools to Human Resources to fully fund additional dedicated HR Business Partner support for Children & Young People Service.

2 Virement is required from

Department	Children & Young People	2018/19	2019/20	2020/21
Service	Central Schools	£	£	£
Budget Head	Supplies & Services	(42,000)	0	0

To

Department	Asset & Infrastructure	2018/19	2019/20	2020/21
Service	Cleaning Services	£	£	£
Budget Head	Supplies & Services	42,000	0	0

Because

To allocate additional Scottish Government funding to support the rollout of free sanitary products to schools to Cleaning Services who will provide the products and deliver the service.

3 Virement is required from

Department	Children & Young People	2018/19	2019/20	2020/21
Service	Early Years	£	£	£
Budget Head	Employee Costs	(243,432)	0	0

To

Department	Children & Young People	2018/19	2019/20	2020/21
Service	Primary Schools	£	£	£
Budget Head	Premises Related Expenditure	243,432	0	0

Because

To temporarily meet underprovided Non-Domestic Rates pressures in Langlee, Burnfoot and Duns Primary and Kelso High School.

4 Virement is required from

Department	Children & Young People	2018/19	2019/20	2020/21
Service	Primary Schools	£	£	£
Budget Head	Premises Related Expenditure	(99,945)	(99,945)	(99,945)
Service	Secondary Schools	£	£	£
Budget Head	Premises Related Expenditure	(19,923)	(19,923)	(19,923)
Service	Children & Families	£	£	£
Budget Head	Premises Related Expenditure	(2,470)	(2,470)	(2,470)
Total		(122,338)	(122,338)	(122,338)

To

Department	Asset & Infrastructure	2018/19	2019/20	2020/21
Service	Neighbourhood Services	£	£	£
Budget Head	Premises Related Expenditure	122,338	122,338	122,338

Because

To permanently transfer Grounds Maintenance budgets to Neighbourhood Services in line with 2018/19 Financial Plan proposals.

5 Virement is required from

Department	Children & Young People	2018/19	2019/20	2020/21
Service	Children & Families Social Work	£	£	£
Budget Head	Third Party Payments	(42,000)	0	0
Service	Educational Psychology	£	£	£
Budget Head	Employee Costs	(74,000)	0	0
Service	School Meals	£	£	£
Budget Head	Supplies & Services	(127,000)	0	0
Service	Community Learning and Development	£	£	£
Budget Head	Employee Costs	(12,000)	0	0
Total		(255,000)	0	0

To

Department	Children & Young People	2018/19	2019/20	2020/21
Service	Secondary Schools	£	£	£
Budget Head	Supplies & Services	117,000	0	0
Service	Additional Support Needs	£	£	£
Budget Head	Employee Costs	10,000	0	0
Service	School Transport	£	£	£
Budget Head	Transport Related Expenditure	128,000	0	0
Total		255,000	0	0

Because

To reallocate budgets to reflect departmental pressures and underspends

Budget Virement Requirement

Health & Social Care

No. of Virements 1

1 Virement is required from

Department	Health & Social Care	2018/19	2019/20	2020/21
Service	Business Support - Staff Development	£	£	£
Budget Head	Employee Costs	(40,000)	0	0
Service	Child Protection	£	£	£
Budget Head	Supplies & Services	(3,000)		
	Third Party Payments	(3,482)	0	0
Service	Adult Protection	£	£	£
Budget Head	Third Party Payments	(1,018)	0	0
Service	Business Support - Staff Development	£	£	£
Budget Head	Employee Costs	(26,651)	0	0
Service	Safer Communities	£	£	£
Budget Head	Third Party Payments	(37,895)	0	0
Service	Generic Adult Services	£	£	£
Budget Head	Employee Costs	(70,970)	0	0
	Total	(183,016)	0	0

To

Department	Health & Social Care	2018/19	2019/20	2020/21
Service	People with Physical Disabilities	£	£	£
Budget Head	Hired & Contracted Services	40,000	0	0
Service	Older People	£	£	£
Budget Head	Transfer Payments	143,016	0	0
	Total	183,016	0	0

Because

Transfer of projected underspends to off-set in-year pressures within Older Peoples services. Also agreed reduction in mental health training to offset overspend in People with Physical Disabilities.

Budget Virement Requirement

Customer & Communities

No. of Virements 3

1 Virement is required from

Department	Customer & Communities	2018/19	2019/20	2020/21
Service	Business Support	£	£	£
Budget Head	Employee Costs	(27,108)	0	0

To

Department	Customer & Communities	2018/19	2019/20	2020/21
Service	Democratic Service	£	£	£
Budget Head	Employee Costs	1,300	0	0
	Supplies & Services	7,200	0	0
	Third Party Payments	7,500	0	0

Service	Corporate Savings	£	£	£
Budget Head	Employee Costs	11,108	0	0

Total		27,108	0	0
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Because

In-year savings due to vacancy management to be used to offset balance of digital transformation savings (£11k) and pressures in Democratic Services from Children's Panel, Appeal and Reporters costs (£16k).

2 Virement is required from

Department	Customer & Communities	2018/19	2019/20	2020/21
Service	Discretionary Housing Payments	£	£	£
Budget Head	Transfer Payments	(21,000)	0	0

To

Department	Customer & Communities	2018/19	2019/20	2020/21
Service	Customer Advice & Support Services	£	£	£
Budget Head	Employee Costs	21,000	0	0

Because

Transfer Discretionary Housing Payments (DHP) administrative budget to Customer Advice & Support Services for delivery.

3 Virement is required from

Department	Customer & Communities	2018/19	2019/20	2020/21
Service	Business Change & Programme Management	£	£	£
Budget Head	Employee Costs	(64,000)	0	0

Service	Scottish Welfare Fund	£	£	£
Budget Head	Transfer Payments	(83,000)	0	0

Service	Business Planning Performance & Policy Development	£	£	£
Budget Head	Employee Costs	(12,000)	0	0

Service	Customer Advice & Support Services	£	£	£
Budget Head	Employee Costs	(11,000)	0	0

Service	Customer Advice & Support Services	£	£	£
Budget Head	Discretionary Housing Payments	(21,000)	0	0

Total		(191,000)	0	0
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To

Department	Customer & Communities	2018/19	2019/20	2020/21
Service	Non Domestic Rates Relief	£	£	£
Budget Head	Third Party Payments	22,000	0	0

Service	Corporate Savings	£	£	£
Budget Head	Supplies & Services	169,000	0	0

Total		191,000	0	0
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Because

In-year savings due to vacancy management within Business Change (£64k), Business Planning (£12k) and Customer Advice (£11k), projected lower level of SWF claims than anticipated (£83k), underspend in Discretionary Housing Payments (£21k), to be used to fund pressures within Non Domestic Rates Relief (£22k) and undeliverable Financial Plan savings relating to grants (£169k).

Budget Virement Requirement

Finance, IT & Procurement

No. of Virements 2

1 Virement is required from

Department	Finance, IT & Procurement	2018/19	2019/20	2020/21
Service	Loan Charges	£	£	£
Budget Head	Capital Financing Costs	(81,000)	0	0

To

Department	Finance, IT & Procurement	2018/19	2019/20	2020/21
Service	Interest on Revenue Balances	£	£	£
Budget Head	Income	20,000	0	0

Department	Culture & Sport	2018/19	2019/20	2020/21
Service	Sports Services	£	£	£
Budget Head	Capital Financing Costs	61,000	0	0

Total		81,000	0	0
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Because

Transfer available Loan Charges budget to offset unachievable interest target (£20k) and to fund depreciation and interest charges for sports pitches (£61k).

2 Virement is required from

Department	Finance, IT & Procurement	2018/19	2019/20	2020/21
Service	Loan Charges	£	£	£
Budget Head	Capital Financing Costs	(145,000)	0	0

To

Department	Finance, IT & Procurement	2018/19	2019/20	2020/21
Service	Finance	£	£	£
Budget Head	Supplies & Services	145,000	0	0

Because

Projected underspend in Loan Charges due to less borrowing/favourable interest rates (£145k) to be used to offset undeliverable grants top-slicing Financial Plan saving.

Budget Virement Requirement

Human Resources

No. of Virements 1

1 Virement is required from

Department	Human Resources	2018/19	2019/20	2020/21
Service	Employment Support Service	£	£	£
Budget Head	Income	(22,000)	0	0

To

Department	Human Resources	2018/19	2019/20	2020/21
Service	Communications & Marketing	£	£	£
Budget Head	Employee Costs	22,000	0	0

Because

Delays in delivery of Financial Plan savings to be met from additional Skills Development Scotland income.
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Budget Virement Requirement

Regulatory Services

No. of Virements 1

1 Virement is required from

Department	Regulatory Services	2018/19	2019/20	2020/21
Service	Protective Services	£	£	£
Budget Head	Employee Costs	(36,000)	0	0

To

Department	Regulatory Services	2018/19	2019/20	2020/21
Service	Passenger Transport	£	£	£
Budget Head	Transport Related Expenses	19,000	0	0

Service	Audit & Risk	£	£	£
Budget Head	Employee Related Expenses	6,000	0	0

Service	Legal Services	£	£	£
Budget Head	Employee Related Expenses	5,000	0	0
	Hired & Contracted Services	6,000	0	0

Total		36,000	0	0
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Because

Transfer budget relating to underspends in Protective services towards pressures in Passenger Transport, Audit & Risk and Legal Services.

Budget Virement Requirement **Financed by** **No. of Virements** **6**

1 Virement is required from

Department	Financed by	2018/19	2019/20	2020/21
Service	Revenue Support Grant	£	£	£
Budget Head	Income	(42,000)	0	0

To

Department	Children & Young People	2018/19	2019/20	2020/21
Service	Central Schools	£	£	£
Budget Head	Supplies & Services	42,000	0	0

Because

To allocate additional Scottish Government funding to support the rollout of free sanitary products to schools. This will be subsequently vired to Property Management Services who will provide the products and deliver the service.

2 Virement is required from

Department	Financed by	2018/19	2019/20	2020/21
Service	Revenue Support Grant	£	£	£
Budget Head	Income	(809,000)	0	0

To

Department	Children & Young People	2018/19	2019/20	2020/21
Service	Primary Schools	£	£	£
Budget Head	Employee Costs	299,000	0	0

Service	Secondary Schools	£	£	£
Budget Head	Employee Costs	453,000	0	0

Service	Additional Support Needs	£	£	£
Budget Head	Employee Costs	57,000	0	0

Total		809,000	0	0
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Because

Grossing up of projected Scottish Government funding to cover draft additional 2% teachers pay award assumption from August 2018.

3 Virement is required from

Department	Financed by	2018/19	2019/20	2020/21
Service	Reserves	£	£	£
Budget Head	Capital Financing Costs	(201,000)	0	0

To

Department	Human Resources	2018/19	2019/20	2020/21
Service	Early Retiral/Voluntary Severance	£	£	£
Budget Head	Employee Costs	201,000	0	0

Because

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

4 Virement is required from

Department	Financed by	2018/19	2019/20	2020/21
Service	Revenue Support Grant	£	£	£
Budget Head	Capital Financing Costs	(751,117)	0	0

To

Department	Customer & Communities	2018/19	2019/20	2020/21
Service	Discretionary Housing Payments	£	£	£
Budget Head	Transfer Payments	751,117	0	0

Because

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

5 Virement is required from

Department	Financed by	2018/19	2019/20	2020/21
Service	Revenue Support Grant	£	£	£
Budget Head	Capital Financing Costs	(185,000)	0	0

To

Department	Customer & Communities	2018/19	2019/20	2020/21
Service	Housing Benefits	£	£	£
Budget Head	Transfer Payments	185,000	0	0

Because

To allocate additional Revenue Support Grant funding to Housing Benefits to cover loss of management fee.

6 Virement is required from

Department	Financed by	2018/19	2019/20	2020/21
Service	Council Tax Reduction Scheme	£	£	£
Budget Head	Transfer Payments	(279,000)	0	0

To

Department	Financed by	2018/19	2019/20	2020/21
Service	Council Tax	£	£	£
Budget Head	Income	279,000	0	0

Because

Projected under recovery in Council Tax due to increased exemptions/discounts (£279k) to be offset by subsequent projected underspend in Council Tax Reduction Scheme.