

**Budget Virement Requirement      Chief Executive      No. of Virements    3**

**1 Virement is required from**

|             |                 |         |         |         |
|-------------|-----------------|---------|---------|---------|
| Department  | Chief Executive | 2015/16 | 2016/17 | 2017/18 |
| Service     | Finance         | £       | £       | £       |
| Budget Head | Employee Costs  | (8,652) | (8,652) | (8,652) |

|             |                |          |          |          |
|-------------|----------------|----------|----------|----------|
| Department  | People         | 2015/16  | 2016/17  | 2017/18  |
| Service     | Primary        | £        | £        | £        |
| Budget Head | Employee Costs | (13,603) | (13,603) | (13,603) |

|             |                |          |          |          |
|-------------|----------------|----------|----------|----------|
| Service     | Secondary      | £        | £        | £        |
| Budget Head | Employee Costs | (25,872) | (25,872) | (25,872) |

|             |                |          |          |          |
|-------------|----------------|----------|----------|----------|
| Department  | Place          | 2015/16  | 2016/17  | 2017/18  |
| Service     | Neighbourhoods | £        | £        | £        |
| Budget Head | Employee Costs | (50,433) | (50,433) | (50,433) |

|              |  |                 |                 |                 |
|--------------|--|-----------------|-----------------|-----------------|
| <b>Total</b> |  | <b>(98,560)</b> | <b>(98,560)</b> | <b>(98,560)</b> |
|--------------|--|-----------------|-----------------|-----------------|

**To**

|             |                 |         |         |         |
|-------------|-----------------|---------|---------|---------|
| Department  | Chief Executive | 2015/16 | 2016/17 | 2017/18 |
| Service     | Human Resources | £       | £       | £       |
| Budget Head | Employee Costs  | 98,560  | 98,560  | 98,560  |

**Because**

|   |
|---|
| To centralise salary budgets for Trade Union representatives under the management of Human Resources. |
|---|

**2 Virement is required from**

|             |                     |         |         |         |
|-------------|---------------------|---------|---------|---------|
| Department  | Chief Executive     | 2015/16 | 2016/17 | 2017/18 |
| Service     | Chief Executive     | £       | £       | £       |
| Budget Head | Supplies & Services | (57)    | (57)    | (57)    |

|             |                     |       |       |       |
|-------------|---------------------|-------|-------|-------|
| Service     | Executive Support   | £     | £     | £     |
| Budget Head | Supplies & Services | (195) | (195) | (195) |

|             |                       |       |       |       |
|-------------|-----------------------|-------|-------|-------|
| Service     | Strategic Policy Unit | £     | £     | £     |
| Budget Head | Supplies & Services   | (161) | (161) | (161) |

|             |                      |       |       |       |
|-------------|----------------------|-------|-------|-------|
| Service     | Economic Development | £     | £     | £     |
| Budget Head | Supplies & Services  | (241) | (241) | (241) |

|             |                             |       |       |       |
|-------------|-----------------------------|-------|-------|-------|
| Service     | Housing Strategy & Services | £     | £     | £     |
| Budget Head | Supplies & Services         | (792) | (792) | (792) |

|             |                     |       |       |       |
|-------------|---------------------|-------|-------|-------|
| Service     | Democratic Services | £     | £     | £     |
| Budget Head | Supplies & Services | (517) | (517) | (517) |

|             |                     |       |       |       |
|-------------|---------------------|-------|-------|-------|
| Service     | Audit & Risk        | £     | £     | £     |
| Budget Head | Supplies & Services | (161) | (161) | (161) |

|             |                     |         |         |         |
|-------------|---------------------|---------|---------|---------|
| Service     | Finance             | £       | £       | £       |
| Budget Head | Supplies & Services | (9,588) | (9,588) | (9,588) |

|             |                     |       |       |       |
|-------------|---------------------|-------|-------|-------|
| Service     | Human Resources     | £     | £     | £     |
| Budget Head | Supplies & Services | (367) | (367) | (367) |

|             |                     |       |       |       |
|-------------|---------------------|-------|-------|-------|
| Service     | HRSS                | £     | £     | £     |
| Budget Head | Supplies & Services | (356) | (356) | (356) |

|             |                                  |         |         |         |
|-------------|----------------------------------|---------|---------|---------|
| Service     | Transformation                   | £       | £       | £       |
| Budget Head | Supplies & Services              | (218)   | (218)   | (218)   |
| Service     | Information Technology           | £       | £       | £       |
| Budget Head | Supplies & Services              | (953)   | (953)   | (953)   |
| Service     | Health & Safety                  | £       | £       | £       |
| Budget Head | Supplies & Services              | (115)   | (115)   | (115)   |
| Service     | Emergency Planning               | £       | £       | £       |
| Budget Head | Supplies & Services              | (34)    | (34)    | (34)    |
| Service     | Communications                   | £       | £       | £       |
| Budget Head | Supplies & Services              | (172)   | (172)   | (172)   |
| Department  | People                           | 2015/16 | 2016/17 | 2017/18 |
| Service     | Early Years                      | £       | £       | £       |
| Budget Head | Employee Costs                   | (2,388) | (2,388) | (2,388) |
| Service     | Central Schools                  | £       | £       | £       |
| Budget Head | Employee Costs                   | (5,719) | (5,719) | (5,719) |
| Service     | Community Learning & Development | £       | £       | £       |
| Budget Head | Employee Costs                   | (689)   | (689)   | (689)   |
| Service     | Integrated Children's Services   | £       | £       | £       |
| Budget Head | Employee Costs                   | (6,763) | (6,763) | (6,763) |
| Service     | Older People                     | £       | £       | £       |
| Budget Head | Employee Costs                   | (2,813) | (2,813) | (2,813) |
| Service     | Business Support                 | £       | £       | £       |
| Budget Head | Employee Costs                   | (1,711) | (1,711) | (1,711) |
| Department  | Place                            | 2015/16 | 2016/17 | 2017/18 |
| Service     | Infrastructure Asset Management  | £       | £       | £       |
| Budget Head | Employee Costs                   | (448)   | (448)   | (448)   |
| Service     | Fleet Management                 | £       | £       | £       |
| Budget Head | Employee Costs                   | (424)   | (424)   | (424)   |
| Service     | Passenger Transport              | £       | £       | £       |
| Budget Head | Employee Costs                   | (402)   | (402)   | (402)   |
| Service     | Design Services                  | £       | £       | £       |
| Budget Head | Employee Costs                   | (287)   | (287)   | (287)   |
| Service     | Projects                         | £       | £       | £       |
| Budget Head | Employee Costs                   | (34)    | (34)    | (34)    |
| Service     | Property & Facilities Management | £       | £       | £       |
| Budget Head | Employee Costs                   | (6,743) | (6,743) | (6,743) |
| Service     | Customer Services                | £       | £       | £       |
| Budget Head | Supplies & Services              | (1,688) | (1,688) | (1,688) |

|              |                              |                 |                 |                 |
|--------------|------------------------------|-----------------|-----------------|-----------------|
| Service      | Waste                        | £               | £               | £               |
| Budget Head  | Supplies & Services          | (1,435)         | (1,435)         | (1,435)         |
| Service      | Safer Communities            | £               | £               | £               |
| Budget Head  | Supplies & Services          | (80)            | (80)            | (80)            |
| Service      | Neighbourhood Operations     | £               | £               | £               |
| Budget Head  | Supplies & Services          | (3,272)         | (3,272)         | (3,272)         |
| Service      | Assessor & Electoral Officer | £               | £               | £               |
| Budget Head  | Employee Costs               | (207)           | (207)           | (207)           |
| Service      | Legal Services               | £               | £               | £               |
| Budget Head  | Employee Costs               | (322)           | (322)           | (322)           |
| Service      | Planning                     | £               | £               | £               |
| Budget Head  | Employee Costs               | (1,262)         | (1,262)         | (1,262)         |
| Service      | Built & Natural Heritage     | £               | £               | £               |
| Budget Head  | Employee Costs               | (57)            | (57)            | (57)            |
| Service      | Business Support             | £               | £               | £               |
| Budget Head  | Employee Costs               | (597)           | (597)           | (597)           |
| <b>Total</b> |                              | <b>(51,268)</b> | <b>(51,268)</b> | <b>(51,268)</b> |

**To**

|              |                 |               |               |               |
|--------------|-----------------|---------------|---------------|---------------|
| Department   | Chief Executive | 2015/16       | 2016/17       | 2017/18       |
| Service      | Finance         | £             | £             | £             |
| Budget Head  | Employee Costs  | 8,651         | 8,651         | 8,651         |
| Service      | Human Resources | £             | £             | £             |
| Budget Head  | Employee Costs  | 5,168         | 5,168         | 5,168         |
| Department   | People          | 2015/16       | 2016/17       | 2017/18       |
| Service      | Primary         | £             | £             | £             |
| Budget Head  | Employee Costs  | 13,603        | 13,603        | 13,603        |
| Department   | Place           | 2015/16       | 2016/17       | 2017/18       |
| Service      | Neighbourhoods  | £             | £             | £             |
| Budget Head  | Employee Costs  | 23,846        | 23,846        | 23,846        |
| <b>Total</b> |                 | <b>51,268</b> | <b>51,268</b> | <b>51,268</b> |

**Because**

Top slicing of budgets to fund backfill for union representation in affected departments.

**3 Virement is required from**

|             |                             |          |         |         |
|-------------|-----------------------------|----------|---------|---------|
| Department  | Chief Executive             | 2015/16  | 2016/17 | 2017/18 |
| Service     | Housing Strategy & Services | £        | £       | £       |
| Budget Head | Third Party Payments        | (46,000) | 0       | 0       |

**To**

|             |                 |         |         |         |
|-------------|-----------------|---------|---------|---------|
| Department  | People          | 2015/16 | 2016/17 | 2017/18 |
| Service     | Central Schools | £       | £       | £       |
| Budget Head | Employee Costs  | 46,000  | 0       | 0       |

**Because**

Fairer Scotland funds to be utilised for Borders Young Person Guarantee Scheme.

**Budget Virement Requirement                      People    No. of Virements    6**

**1 Virement is required from**

|              |                                |                 |          |          |
|--------------|--------------------------------|-----------------|----------|----------|
| Department   | People                         | 2015/16         | 2016/17  | 2017/18  |
| Service      | Primary Schools                | £               | £        | £        |
| Budget Head  | Supplies & Services            | (4,324)         | 0        | 0        |
| Service      | Secondary Schools              | £               | £        | £        |
| Budget Head  | Supplies & Services            | (4,600)         | 0        | 0        |
| Service      | Integrated Children's Services | £               | £        | £        |
| Budget Head  | Supplies & Services            | (6,801)         | 0        | 0        |
| Service      | Business Support               | £               | £        | £        |
| Budget Head  | Supplies & Services            | (2,621)         | 0        | 0        |
| <b>Total</b> |                                | <b>(18,346)</b> | <b>0</b> | <b>0</b> |

**To**

|             |  |         |         |         |
|-------------|--|---------|---------|---------|
| Department  | Other                                  | 2015/16 | 2016/17 | 2017/18 |
| Service     | Loan Charges - Capital Financing Costs | £       | £       | £       |
| Budget Head | Capital Financed from Current Revenue  | 18,346  | 0       | 0       |

**Because**

To transfer revenue budget from Primary Schools, Secondary Schools, Integrated Children's Services (ICS) and Business Support to Capital in relation to various purchases of equipment.

**2 Virement is required from**

|             |                     |           |         |         |
|-------------|---------------------|-----------|---------|---------|
| Department  | People              | 2015/16   | 2016/17 | 2017/18 |
| Service     | Central Schools     | £         | £       | £       |
| Budget Head | Supplies & Services | (100,000) | 0       | 0       |

**To**

|             |                |         |         |         |
|-------------|----------------|---------|---------|---------|
| Department  | People         | 2015/16 | 2016/17 | 2017/18 |
| Service     | Early Years    | £       | £       | £       |
| Budget Head | Employee Costs | 100,000 | 0       | 0       |

**Because**

To transfer budget from Early Years Change Fund in central schools to enable the sustainability of employee and resource costs in the four newly established Early Learning Centres in Burnfoot, Eyemouth, Langlee and Philiphaugh.

**3 Virement is required from**

|             |                 |          |          |         |
|-------------|-----------------|----------|----------|---------|
| Department  | People          | 2015/16  | 2016/17  | 2017/18 |
| Service     | Central Schools | £        | £        | £       |
| Budget Head | Income          | (24,000) | (24,000) | 0       |

**To**

|             |                 |         |         |         |
|-------------|-----------------|---------|---------|---------|
| Department  | People          | 2015/16 | 2016/17 | 2017/18 |
| Service     | Primary Schools | £       | £       | £       |
| Budget Head | Employee Costs  | 24,000  | 24,000  | 0       |

**Because**

To permanently transfer budget from Physical Activities to Primary Schools to contribute toward the financial plan savings for more efficient use of evening lets.

**4 Virement is required from**

|             |                     |          |         |         |
|-------------|---------------------|----------|---------|---------|
| Department  | People              | 2015/16  | 2016/17 | 2017/18 |
| Service     | Central Schools     | £        | £       | £       |
| Budget Head | Supplies & Services | (15,200) | 0       | 0       |

**To**

|             |                 |         |         |         |
|-------------|-----------------|---------|---------|---------|
| Department  | People          | 2015/16 | 2016/17 | 2017/18 |
| Service     | Primary Schools | £       | £       | £       |
| Budget Head | Employee Costs  | 13,200  | 0       | 0       |

|             |                   |       |   |   |
|-------------|-------------------|-------|---|---|
| Service     | Secondary Schools | £     | £ | £ |
| Budget Head | Employee Costs    | 2,000 | 0 | 0 |

|       |  |        |   |   |
|-------|--|--------|---|---|
| Total |  | 15,200 | 0 | 0 |
|-------|--|--------|---|---|

**Because**

To devolve budget to primary and secondary schools to purchase resources following on from a bidding process to enhance and develop school involvement in the 1 + 2 languages initiative.

**5 Virement is required from**

|             |                     |           |   |   |
|-------------|---------------------|-----------|---|---|
| Department  | People              | 0         | 0 | 0 |
| Service     | Central Schools     | £         | £ | £ |
| Budget Head | Supplies & Services | (157,389) | 0 | 0 |

**To**

|             |                                |         |         |         |
|-------------|--------------------------------|---------|---------|---------|
| Department  | People                         | 2015/16 | 2016/17 | 2017/18 |
| Service     | Integrated Children's Services | £       | £       | £       |
| Budget Head | Third Party Payments           | 157,389 | 0       | 0       |

**Because**

To transfer available budget in Central Schools to cover a pressure in Out of Authority placements in ICS.

**6 Virement is required from**

|             |                     |          |   |   |
|-------------|---------------------|----------|---|---|
| Department  | People              | 2,000    | 0 | 0 |
| Service     | School Meals        | £        | £ | £ |
| Budget Head | Supplies & Services | (57,184) | 0 | 0 |

**To**

|             |                               |         |         |         |
|-------------|-------------------------------|---------|---------|---------|
| Department  | People                        | 2015/16 | 2016/17 | 2017/18 |
| Service     | Transportation                | £       | £       | £       |
| Budget Head | Transport Related Expenditure | 57,184  | 0       | 0       |

**Because**

To transfer budget from School Meals to Transportation to cover additional pressures for increased in-house costs.

**Budget Virement Requirement                      Place    No. of Virements    2**

**1 Virement is required from**

|             |                           |         |         |         |
|-------------|---------------------------|---------|---------|---------|
| Department  | Place                     | 2015/16 | 2016/17 | 2017/18 |
| Service     | Passenger Transport       | £       | £       | £       |
| Budget Head | Premises Related Expenses | (9,016) | 0       | 0       |

|             |                       |          |   |   |
|-------------|-----------------------|----------|---|---|
| Service     | Property & Facilities | £        | £ | £ |
| Budget Head | Supplies & Services   | (26,257) | 0 | 0 |

|             |                       |          |   |   |
|-------------|-----------------------|----------|---|---|
| Service     | Waste                 | £        | £ | £ |
| Budget Head | Supplies and Services | (12,340) |   |   |

**To**

|             |  |         |         |         |
|-------------|--|---------|---------|---------|
| Department  | Other  | 2015/16 | 2016/17 | 2017/18 |
| Service     | Capital Financed from Current Revenue (CFCR) | £       | £       | £       |
| Budget Head | Third Party Payments                         | 47,613  | 0       | 0       |

**Because**

|  |
|--|
| To transfer revenue budget from Passenger Transport, Property & Facilities and Waste to Capital in relation to various purchases of equipment. |
|--|

**2 Virement is required from**

|             |                                 |           |         |         |
|-------------|---------------------------------|-----------|---------|---------|
| Department  | Place                           | 2015/16   | 2016/17 | 2017/18 |
| Service     | Infrastructure Asset Management | £         | £       | £       |
| Budget Head | Employee Costs                  | (26,000)  | 0       | 0       |
| Budget Head | Income                          | (105,000) |         |         |
|             |                                 |           |         |         |
| Service     | Passenger Transport             | £         | £       | £       |
| Budget Head | Transport Related Expenses      | (61,000)  | 0       | 0       |
|             |                                 |           |         |         |
| Service     | Legal Services                  | £         | £       | £       |
| Budget Head | Employee costs                  | (119,000) | 0       | 0       |
|             |                                 |           |         |         |
| Service     | Regulatory Services             | £         | £       | £       |
| Budget Head | Employee costs                  | (24,000)  | 0       | 0       |
|             |                                 |           |         |         |
| Service     | Business Support                | £         | £       | £       |
| Budget Head | Employee costs                  | (32,000)  | 0       | 0       |

**To**

|             |                                  |         |         |         |
|-------------|----------------------------------|---------|---------|---------|
| Department  | Place                            | 2015/16 | 2016/17 | 2017/18 |
| Service     | Planning                         | £       | £       | £       |
| Budget Head | Contracted Services              | 32,000  | 0       | 0       |
|             |                                  |         |         |         |
| Service     | Property & Facilities Management | £       | £       | £       |
| Budget Head | Contracted Services              | 335,000 | 0       | 0       |

**Because**

To transfer budget from Place vacancy savings, increased Asset Management Income and reduced net minibuses costs to cover pressures related to Aikengal Public Inquiry (Planning) and previously overstated net Catering income.

**Budget Virement Requirement      Other      No. of Virements    3**

**1 Virement is required from**

|             |                       |          |         |         |
|-------------|-----------------------|----------|---------|---------|
| Department  | Other                 | 2015/16  | 2016/17 | 2017/18 |
| Service     | Scottish Welfare Fund | £        | £       | £       |
| Budget Head | Transfer Payments     | (65,360) | 0       | 0       |

**To**

|             |                   |         |         |         |
|-------------|-------------------|---------|---------|---------|
| Department  | Place             | 2015/16 | 2016/17 | 2017/18 |
| Service     | Customer Services | £       | £       | £       |
| Budget Head | Income            | 65,360  | 0       | 0       |

**Because**

Additional funding from Scottish Government for Scottish Welfare Fund administration costs in 2015/16.

**2 Virement is required from**

|             |                         |          |         |         |
|-------------|-------------------------|----------|---------|---------|
| Department  | Other                   | 2015/16  | 2016/17 | 2017/18 |
| Service     | Loan Charges            | £        | £       | £       |
| Budget Head | Capital Financing Costs | (10,000) | 0       | 0       |

**To**

|             |                       |         |         |         |
|-------------|-----------------------|---------|---------|---------|
| Department  | Chief Executive's     | 2015/16 | 2016/17 | 2017/18 |
| Service     | Strategic Policy Unit | £       | £       | £       |
| Budget Head | Supplies & Services   | 10,000  | 0       | 0       |

**Because**

Contribution towards Borders Railway Celebration Fund from projected underspend in Loan Charges due to favourable interest rates.

**3 Virement is required from**

|             |                         |           |         |         |
|-------------|-------------------------|-----------|---------|---------|
| Department  | Other                   | 2015/16   | 2016/17 | 2017/18 |
| Service     | Loan Charges            | £         | £       | £       |
| Budget Head | Capital Financing Costs | (461,000) | 0       | 0       |

|             |             |           |         |         |
|-------------|-------------|-----------|---------|---------|
| Department  | Financed by | 2015/16   | 2016/17 | 2017/18 |
| Service     | Council Tax | £         | £       | £       |
| Budget Head | Income      | (400,000) | 0       | 0       |

|              |  |                  |          |          |
|--------------|--|------------------|----------|----------|
| <b>Total</b> |  | <b>(861,000)</b> | <b>0</b> | <b>0</b> |
|--------------|--|------------------|----------|----------|

**To**

|             |                                      |         |         |         |
|-------------|--------------------------------------|---------|---------|---------|
| Department  | Other                                | 2015/16 | 2016/17 | 2017/18 |
| Service     | Early Retirement/Voluntary Severance | £       | £       | £       |
| Budget Head | Employee Costs                       | 861,000 | 0       | 0       |

**Because**

To increase ERVS budget to ensure full year Financial Plan savings are met in 2016/17, from projected underspend in Loan Charges due to favourable interest rates (£461k) and additional Council Tax (£400k).



**Budget Virement Requirement                      Financed by    No. of Virements    1**

**1 Virement is required from**

|             |                       |           |         |         |
|-------------|-----------------------|-----------|---------|---------|
| Department  | Financed by           | 2015/16   | 2016/17 | 2017/18 |
| Service     | Revenue Support Grant | £         | £       | £       |
| Budget Head | Income                | (117,000) | 0       | 0       |

**To**

|             |                   |         |         |         |
|-------------|-------------------|---------|---------|---------|
| Department  | Place             | 2015/16 | 2016/17 | 2017/18 |
| Service     | Customer Services | £       | £       | £       |
| Budget Head | Income            | 117,000 | 0       | 0       |

**Because**

|  |
|--|
| Scottish Government funding for Council Tax Reduction Scheme administration. |
|--|