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 2015/16 2016/17 2017/18 People Service Primary Employee Costs (13,603)**Budget Head** (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)Total (98,560)(98,560)(98,560)То Chief Executive Department 2015/16 2016/17 2017/18 Service **Human Resources** Employee Costs 98.560 98.560 **Budget Head** 98.560 To centralise salary budgets for Trade Union representatives under the management of Human **Because** 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)**Executive Support** Service £ £ **Budget Head** Supplies & Services (195) (195)(195) Strategic Policy Unit Service £ **Budget Head** Supplies & Services (161) (161)(161) Economic Development Service £ £ Supplies & Services (241) (241) **Budget Head** (241)Service Housing Strategy & Services £ £ £ **Budget Head** Supplies & Services (792)(792)(792)Democratic Services £ Service £ £ Supplies & Services **Budget Head** (517)(517)(517)Audit & Risk Service £ £ £ Supplies & Services **Budget Head** (161)(161)(161)Service **Finance** (9.588) (9,588) **Budget Head** Supplies & Services (9,588)Service **Human Resources** £ **Budget Head** Supplies & Services (367)(367)(367)**HRSS** Service £ £ £ **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)
g		(/[(5.7]	(5.7)
Service	Communications	£	£	£
Budget Head	Supplies & Services	(172)	(172)	(172)
DaagotTioad	eapplies a colvices	(112)	(112)	(112)
Department	People	2015/16	2016/17	2017/18
Service	Early Years	f	£	£ 2017/10
Budget Head	Employee Costs	(2,388)	(2,388)	(2,388)
DaagetTlead	Employee costs	(2,300)	(2,300)	(2,300)
Service	Central Schools	£	£	£
Budget Head	Employee Costs	(5,719)	(5,719)	(5,719)
Daagetricaa	Employee oosts	(0,710)	(5,7 15)	(0,7 10)
Service	Community Learning & Development	£	£	t
Budget Head	Employee Costs	(689)	(689)	(689)
Daagetricaa	Employee oosts	(003)[(000)	(003)
Service	Integrated Children's Services	£	£	£
Budget Head	Employee Costs	(6,763)	(6,763)	(6,763)
Duaget Head	Employee costs	(0,703)	(0,703)	(0,703)
Service	Older People	£	£	£
Budget Head	Employee Costs	(2,813)	(2,813)	(2,813)
Бийует пеай	Employee Costs	(2,013)	(2,013)	(2,013)
Service	Business Support	£	£	£
	Employee Costs	(1,711)	(1,711)	(1,711)
Budget Head	Employee Costs	(1,711)	(1,711)	(1,711)
Dopartment	Place	2015/16	2016/17	2017/18
Department Service	Infrastructure Asset Management		2010/17 £	2017/10
	·	£ (440)	(448)	(440)
Budget Head	Employee Costs	(448)	(448)	(448)
0	Floor Management		0	0
Service	Fleet Management	£ (40.4)	£ (40.4)	(40.4)
Budget Head	Employee Costs	(424)	(424)	(424)
Comitos	December Transport		cl	C
Service	Passenger Transport	£ (400)	£ (400)	£ (400)
Budget Head	Employee Costs	(402)	(402)	(402)
0	Desire Comisse		0	0
Service	Design Services	£ (207)	£	£
Budget Head	Employee Costs	(287)	(287)	(287)
O a mail a a	Designate	1 2	<u> </u>	<u>~1</u>
Service	Projects	£	£	£
Budget Head	Employee Costs	(34)	(34)	(34)
0	Descrite O Facilities Management			51
Service	Property & Facilities Management	£ (0.740)	£ (0.740)	£ (0.740)
Budget Head	Employee Costs	(6,743)	(6,743)	(6,743)
O a mail a a	Contains Continue	1 2	<u> </u>	<u>~1</u>
Service	Customer Services	£ (4.000)	£ (4.000)	£ (4.000)
Budget Head	Supplies & Services	(1,688)	(1,688)	(1,688)

Service	Waste	£	£	£
	Supplies & Services	(1,435)	(1,435)	(1,435)
Budget Head	Supplies & Services	(1,433)	(1,433)	(1,435)
Comico	Cofor Communities		cl	c
Service	Safer Communities	£	£	£ (20)
Budget Head	Supplies & Services	(80)	(80)	(80)
	Note that the total of the tota	1 0		
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)
Ü			, , , , , , , , , , , , , , , , , , ,	
Service	Built & Natural Heritage	£	£	£
Budget Head	Employee Costs	(57)	(57)	(57)
g		(0.7]	(01)	(3.7)
Service	Business Support	£	£	£
Budget Head	Employee Costs	(597)	(597)	(597)
DaagotTload	Employed deate	(001)	(001)	(001)
	Total	(51,268)	(51,268)	(51,268)
	Total	(31,200)	(01,200)	(01,200)
То				
Department	Chief Executive	2015/16	2016/17	2017/18
Service	Finance	2015/10	2010/17	2017/10
		0.CF4	8,651	0.CE4
Budget Head	Employee Costs	8,651	8,031	8,651
Service	Human Daggurage	1 0	c	c
	Human Resources	£	£ 5.400	£ 5.400
Budget Head	Employee Costs	5,168	5,168	5,168
_	-	T		
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
	Total	51,268	51,268	51,268
Because	Top slicing of budgets to fund backfill for union repre	esentation in affe	cted departme	nts.
			·	
3 Virement is rec	uired from			
Department	Chief Executive	2015/16	2016/17	2017/18
Service	Housing Strategy & Services	£	£	£
Budget Head	Third Party Payments	(46,000)	0	0
Daagot Hoad	Time Farty Faymonto	(-10,000)	<u> </u>	U
То				
Department	People	2015/16	2016/17	2017/18
Service	Central Schools	2015/10 £	2010/17 £	_
			0	£
Budget Head	Employee Costs	46,000	U	U
Decemen	Follow Continued from the tracking of the Device No.	na Darasa O	mto o O-l- · · ·	
Because	Fairer Scotland funds to be utilised for Borders You	ng Person Guara	mee Scheme.	
	1			

Budget Virement Requirement	People	No. of Virements 6
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1 Virement is requ	uired 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
			-	
	Total	(18,346)	0	0
То				
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

Department

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 People

Service	Central Schools	£	£	£
Budget Head	Supplies & Services	(100,000)	0	0
То				
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.

2015/16

3 Virement is required from Department People

Service	Central Schools	£	£	£
Budget Head	Income	(24,000)	(24,000)	0
_				
То	5	00.1=/10	001011=	2017/10
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.

2016/17

2016/17

4 Virement is require

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

Department	People	0	0	0
Service	Central Schools	£	£	£
Budget Head	Supplies & Services	(157,389)	0	0
То				
Department	People	2015/16	2016/17	2017/18
Sarvica	Integrated Children's Services	اء د	t	t

_						
В	_	_	_		_	_
0	œ	L	1	u		•

Budget Head

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

157,389

6 Virement is required from

Third Party Payments

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

То

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.

Appendix 2

Budget Virement Requirement Place No. of Virements 2

1	Virement	is	required	from
	Allellell	13	ı euun eu	

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)		
То				
	la.,	0045/40		

Department Service Budget Head

Other	2015/16	2016/17	2017/18
Capital Financed from Current Revenue (CFCR)	£	£	£
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
То				
Department	Place	2015/16	2016/17	2017/18

Department Service Budget Head

1 1400	_0.07.0	_0.0,	_0.17.10
Planning	£	£	£
Contracted Services	32,000	0	0
Property & Facilities Management	£	£	£
Contracted Services	335,000	0	0

Because

Service Budget Head

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 Vireme	ent Requirement Other	No	o. of Virement	s 3
1 Virement is re	quired from			
Department	Other	2015/16	2016/17	2017/18
Service	Scottish Welfare Fund	£	£	£
Budget Head	Transfer Payments	(65,360)	0	0
То				
Department	Place	2015/16	2016/17	2017/18
Service	Customer Services	£	£	£
Budget Head	Income	65,360	0	0
Because	Additional funding from Scottish Government fo 2015/16.	r Scottish Welfare Fur	nd administration	on costs in
2 Virement is rec	guired from			
Department	Other	2015/16	2016/17	2017/18
Service	Loan Charges	£	£	£
Budget Head	Capital Financing Costs	(10,000)	0	0
3		, , , , ,	•	
То	F			
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 Celebrati Charges due to favourable interest rates.	on Fund from projecte	d underspend	in Loan
3 Virement is red	quired 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
	Total	(861,000)	0	0
_				
To	Othor	0045/40	2010/47	2047/40
Department	Other	2015/16	2016/17	2017/18
Service	Early Retirement/Voluntary Severance	004 000	£	t.
Budget Head	Employee Costs	861,000	0	0
Because	To increase ERVS budget to ensure full year Fi projected underspend in Loan Charges due to f			

Council Tax (£400k).

Scottish Borders Council Executive 17 November 2015

Revenue Financial Plan 2015/16

Appendix 2

Budget Virement Requirement

Financed by

No. of Virements 1

				-
1	Virement	ı ıc	reallired	trom

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

Department
Service
Budget Head

Place	2015	/16	2016/17	2017/18
Customer Services		£	£	£
Income	117,0	000	0	0

Because

Scottish Government funding for Council Tax Reduction Scheme administration.