

**Budget Virement Requirement**

**Corporate**

**No. of Virements 1**

**1 Virement is required from**

Department	Finance & Corporate Governance	2022/23	2023/24	2024/25
Service	Recovery Fund	£	£	£
Budget Head	Third Party Payments	(2,151,000)	0	0

Service	Communications & Marketing	£	£	£
Budget Head	Employee Costs	(9,000)	0	0

Department	People, Performance & Change	2022/23	2023/24	2024/25
Service	Business Planning Performance & Policy Development	£	£	£
Budget Head	Income	(28,000)	0	0

<b>Total</b>		<b>(2,188,000)</b>	<b>0</b>	<b>0</b>
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**To**

Department	Infrastructure & Environment	2022/23	2023/24	2024/25
Service	Property Management Services	£	£	£
Budget Head	Premises Related Expenditure	1,782,000	0	0
Budget Head	Supplies & Services	29,000	0	0
Budget Head	Third Party Payments	120,000	0	0

Service	SBcContracts	£	£	£
Budget Head	Income	47,000	0	0

Service	Waste Management Services	£	£	£
Budget Head	Employee Costs	55,000	0	0
Budget Head	Transport Related Expenditure	77,000	0	0

Department	Resilient Communities	2022/23	2023/24	2024/25
Service	Council Tax Reduction Scheme	£	£	£
Budget Head	Transfer payments	49,000	0	0

Department	Finance & Corporate Governance	2022/23	2023/24	2024/25
Service	Emergency Planning	£	£	£
Budget Head	Employee Costs	19,000	0	0

Service	Protective Services	£	£	£
Budget Head	Third Party Payments	10,000	0	0

<b>Total</b>		<b>377,000</b>	<b>0</b>	<b>0</b>
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**Because**

Reallocation of budgets across Council services to address service and Covid-19 pressures.

Budget Virement Requirement

Infrastructure & Environment

No. of Virements 1

**1 Virement is required from**

Department	Infrastructure & Environment	2022/23	2023/24	2024/25
Service	Waste Management Services	£	£	£
Budget Head	Third Party Payments	(629,000)	0	0

**To**

Department	Financed by	2022/23	2023/24	2024/25
Service	Transfers to/from Reserves	£	£	£
Budget Head	Capital Financing Costs	629,000	0	0

**Because**

Transfer available budget to Strategic Contract movement reserve (£629k).
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**Budget Virement Requirement**

**Social Work & Practice**

**No. of Virements 2**

**1 Virement is required from**

Department	Social Work & Practice	2022/23	2023/24	2024/25
Service	Older People	£	£	£
Budget Head	Third Party Payments	(1,800,000)	0	0

**To**

Department	Finance & Corporate Governance	2022/23	2023/24	2024/25
Service	Finance	£	£	£
Budget Head	Third Party Payments	1,800,000	0	0

**Because**

Transfer of funding from IJB delegated service in lieu of Scottish Borders Council funded IJB Pressures in 2022-23 Budget, using additional Scottish Government funding.

**2 Virement is required from**

Department	Social Work & Practice	2022/23	2023/24	2024/25
Service	Older People	£	£	£
Budget Head	Third Party Payments	(621,248)	0	0

**To**

Department	Social Work & Practice	2022/23	2023/24	2024/25
Service	Joint Learning Disability	£	£	£
Budget Head	Third Party Payments	621,248	0	0

**Because**

Transfer of additional Scottish Government funding to support operating pressures as well as undeliverable savings in the Joint Learning Disability service. Permanent implications to be addressed as the financial year progresses.

**Budget Virement Requirement                      Education & Lifelong Learning                      No. of Virements    5**

**1 Virement is required from**

Department	Education & Lifelong Learning	2022/23	2023/24	2024/25
Service	Schools Transport	£	£	£
Budget Head	Transport Related	(86,276)	(86,276)	(86,276)

**To**

Department	Infrastructure & Environment	2022/23	2023/24	2024/25
Service	Passenger Transport	£	£	£
Budget Head	Income	86,276	86,276	86,276

**Because**

To transfer budget for Scholars passes to passenger transport as due to free bus travel for under 22s, scholars passes are no longer required.

**2 Virement is required from**

Department	Education & Lifelong Learning	2022/23	2023/24	2024/25
Service	Central Schools	£	£	£
Budget Head	Employee Costs	(9,800)	0	0

**To**

Department	Education & Lifelong Learning	2022/23	2023/24	2024/25
Service	Educational Psychology	£	£	£
Budget Head	Employee Costs	9,800	0	0

**Because**

Newly qualified educational psychologist taken on as a trainee with a view to replacing member of staff who retires at Christmas.

**3 Virement is required from**

Department	Education & Lifelong Learning	2022/23	2023/24	2024/25
Service	Central Schools	£	£	£
Budget Head	Supplies & Services	(215,354)	0	0

**To**

Department	Education & Lifelong Learning	2022/23	2023/24	2024/25
Service	Primary Schools	£	£	£
Budget Head	Employee Costs	169,751	0	0

Service	Secondary Schools	£	£	£
Budget Head	Employee Costs	45,603	0	0

<b>Total</b>		<b>215,354</b>	<b>0</b>	<b>0</b>
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**Because**

To allocate Strategic Equity Funding (SEF) to Burnfoot, Langlee and Philiphaugh Primaries for Positive Action Depute Headteacher posts and to vire remaining Scottish Attainment Challenge (SAC) Fund balances to Burnfoot CS and Hawick HS.

**4 Virement is required from**

Department	Education & Lifelong Learning	2022/23	2023/24	2024/25
Service	Central Schools	£	£	£
Budget Head	Supplies & Services	(15,000)	0	0

**To**

Department	Education & Lifelong Learning	2022/23	2023/24	2024/25
Service	Secondary Schools	£	£	£
Budget Head	Employee Costs	15,000	0	0

**Because**

To allocate South East Improvement Collaborative (SEIC) funding to schools clusters to fund the roll out of The United Nation's Convention on the Rights of the Child (UNCRC ) training.

**5 Virement is required from**

Department	Education & Lifelong Learning	2022/23	2023/24	2024/25
Service	Central Schools	£	£	£
Budget Head	Employee Costs	(581,158)	0	0

**To**

Department	Education & Lifelong Learning	2022/23	2023/24	2024/25
Service	Primary Schools	£	£	£
Budget Head	Employee Costs	409,061	0	0

Service	Secondary Schools	£	£	£
Budget Head	Employee Costs	172,097	0	0

<b>Total</b>		<b>581,158</b>	<b>0</b>	<b>0</b>
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**Because**

To devolve budgets to Primary and Secondary Schools to reflect probationer recruitment for the 2022/23 academic year.

**Budget Virement Requirement**

**Finance & Corporate Governance**

**No. of Virements 2**

**1 Virement is required from**

Department	Finance & Corporate Governance	2022/23	2023/24	2024/25
Service	Finance	£	£	£
Budget Head	Third Party Payments	(1,800,000)	0	0

**To**

Department	Social Work & Practice	2022/23	2023/24	2024/25
Service	Children & Families	£	£	£
Budget Head	Third Party Payments	1,800,000	0	0

**Because**

Transfer of budget to cover additional secure and out of authority placements in Children & Families. Permanent implications to be assessed and actioned as the financial year progresses.

**2 Virement is required from**

Department	Finance & Corporate Governance	2022/23	2023/24	2024/25
Service	Loan Charges	£	£	£
Budget Head	Capital Financing Costs	(1,000,000)	0	0

**To**

Department	Financed by	2022/23	2023/24	2024/25
Service	Transfers to/from Reserves	£	£	£
Budget Head	Capital Financing Costs	1,000,000	0	0

**Because**

Reduced borrowing requirement due to timing movements in the capital programme to be transferred to Treasury Reserve (£1m) to smooth capital financing requirements in future years.

**Budget Virement Requirement**

**Strategic Commissioning & Partnership No. of Virements 1**

**1 Virement is required from**

Department	Strategic Commissioning & Partnership	2022/23	2023/24	2024/25
Service	Information Technology	£	£	£
Budget Head	Third Party Payments	(2,594,000)	0	0

**To**

Department	Finance & Corporate Governance	2022/23	2023/24	2024/25
Service	Corporate	£	£	£
Budget Head	Employee Costs	2,594,000	0	0

**Because**

Transfer available revenue budget to fund the additional consolidated element of the SJC and Craft pay offer. £120.6m capital funding agreed by Scottish Government in both 2022/23 and 2023/24, which will be baselined as General Revenue Grant from 2023/24 onwards, to support the local government pay offer. Adjustments made in the capital monitoring to reflect this 'switch' of funding by reducing the Capital Funded from Current Revenue (CFCR) for Digital Transformation.

**Budget Virement Requirement      Financed by      No. of Virements    5**

**1 Virement is required from**

Department	Financed by	2022/23	2023/24	2024/25
Service	Revenue Support Grant	£	£	£
Budget Head	Income	(654,000)	0	0

**To**

Department	Education & Lifelong Learning	2022/23	2023/24	2024/25
Service	Secondary Schools	£	£	£
Budget Head	Employee Costs	73,000	0	0

Service	Primary Schools	£	£	£
Budget Head	Employee Costs	72,800	0	0

Department	Finance & Corporate Governance	2022/23	2023/24	2024/25
Service	Corporate	£	£	£
Budget Head	Employee Costs	508,200	0	0

<b>Total</b>		<b>654,000</b>	<b>0</b>	<b>0</b>
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**Because**

To allocate additional funding from Scottish Government in respect of permanent impact of teachers' 2021/22 pay award.

**2 Virement is required from**

Department	Financed by	2022/23	2023/24	2024/25
Service	Revenue Support Grant	£	£	£
Budget Head	Income	(75,000)	(75,000)	(75,000)

**To**

Department	Infrastructure & Environment	2022/23	2023/24	2024/25
Service	Housing Strategy & Services	£	£	£
Budget Head	Third Party Payments	75,000	75,000	75,000

**Because**

To allocate permanent funding for Local Health & Energy Efficiency Strategies (£75k).

**3 Virement is required from**

Department	Financed by	2022/23	2023/24	2024/25
Service	Transfers to/from Reserves	£	£	£
Budget Head	Capital Financing Costs	(106,000)	0	0

**To**

Department	People Performance & Change	2022/23	2023/24	2024/25
Service	Early Retiral/Voluntary Severance	£	£	£
Budget Head	Employee Costs	106,000	0	0

**Because**

To drawdown from Workforce Management Allocated Reserve (£106k).



**4 Virement is required from**

Department	Financed by	2022/23	2023/24	2024/25
Service	Revenue Support Grant	£	£	£
Budget Head	Income	(519,000)	0	0

**To**

Department	Resilient Communities	2022/23	2023/24	2024/25
Service	Customer Advice & Support Services	£	£	£
Budget Head	Employee Costs	97,000	0	0
	Transfer Payments	422,000	0	0

Total	519,000	0	0
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**Because**

Gross up additional income from Scottish Government for Cost of Living Payments to low income households, including administration costs (£519k).

**5 Virement is required from**

Department	Financed by	2022/23	2023/24	2024/25
Service	Revenue Support Grant	£	£	£
Budget Head	Income	(3,011,000)	(3,011,000)	(5,605,000)

**To**

Department	Finance & Corporate Governance	2022/23	2023/24	2024/25
Service	Corporate	£	£	£
Budget Head	Employee Costs	3,011,000	3,011,000	5,605,000

**Because**

To gross up additional permanent Scottish Government funding to support the local government pay offer (£3.011m) for 2022/23.