

Budget Virement Requirement

Infrastructure & Environment

No. of Virements 5

1 Virement is required from

Department	Infrastructure & Environment	2022/23	2023/24	2024/25
Service	Housing Strategy & Services	£	£	£
Budget Head	Third Party Payments	(54,000)	54,000	0

To

Department		2022/23	2023/24	2024/25
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	54,000	(54,000)	0

Because

To earmark balance of Scottish Government funding into 2023/24 to deliver a Local Heat and Energy Efficiency Strategy for Scottish Borders Council (£54k).

2 Virement is required from

Department	Infrastructure & Environment	2022/23	2023/24	2024/25
Service	Property Management Services	£	£	£
Budget Head	Third Party Payments	(398,000)	398,000	0

To

Department		2022/23	2023/24	2024/25
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	398,000	(398,000)	0

Because

To earmark for delivery in 2023/24 sustainability and carbon reduction budget (£398k).

3 Virement is required from

Department	Infrastructure & Environment	2022/23	2023/24	2024/25
Service	Network & Infrastructure Asset Management	£	£	£
Budget Head	Third Party Payments	(248,000)	248,000	0

To

Department		2022/23	2023/24	2024/25
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	248,000	(248,000)	0

Because

To earmark for delivery in 2023/24 the remaining balance of Small Schemes (£248k).

4 Virement is required from

Department	Infrastructure & Environment	2022/23	2023/24	2024/25
Service	Passenger Transport	£	£	£
Budget Head	Transport-Related Expenditure	(48,000)	48,000	0

To

Department		2022/23	2023/24	2024/25
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	48,000	(48,000)	0

Because

To earmark for delivery in 2023/24 the remaining Demand Responsive Transport (DRT) budget (£48k).

5 Virement is required from

Department	Infrastructure & Environment	2022/23	2023/24	2024/25
Service	Planning Services	£	£	£
Budget Head	Third Party Payments	(349,000)	349,000	0

To

Department		2022/23	2023/24	2024/25
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	349,000	(349,000)	0

Because

To earmark available budget into 2023/24 for the Community Engagement Fund (£349k).

Budget Virement Requirement

Social Work & Practice

No. of Virements 8

1 Virement is required from

Department	Social Work & Practice	2022/23	2023/24	2024/25
Service	Children & Families Social Work	£	£	£
Budget Head	Third Party Payments	(668,000)	668,000	0

To

Department		2022/23	2023/24	2024/25
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	668,000	(668,000)	0

Because

To earmark into 2023/24 additional government funding for Whole Family Wellbeing Fund (£668k).

2 Virement is required from

Department	Social Work & Practice	2022/23	2023/24	2024/25
Service	Quality Improvement	£	£	£
Budget Head	Third Party Payments	(84,723)	84,723	0

To

Department		2022/23	2023/24	2024/25
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	84,723	(84,723)	0

Because

To earmark into 2023/24 Mental Health Recovery & Renewal funding (£85k).

3 Virement is required from

Department	Social Work & Practice	2022/23	2023/24	2024/25
Service	Safer Communities	£	£	£
Budget Head	Third Party Payments	(192,305)	192,305	0

To

Department		2022/23	2023/24	2024/25
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	192,305	(192,305)	0

Because

To earmark into 2023/24 for Homelessness Service specific funding for Rapid Rehousing Transition Plan (RRTP) (£192k).

4 Virement is required from

Department	Social Work & Practice	2022/23	2023/24	2024/25
Service	Safer Communities	£	£	£
Budget Head	Third Party Payments	(147,368)	147,368	0

To

Department		2022/23	2023/24	2024/25
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	147,368	(147,368)	0

Because

To earmark into 2023/24 ring fenced funding for Community Safety (£147k).

5 Virement is required from

Department	Social Work & Practice	2022/23	2023/24	2024/25
Service	Generic Services	£	£	£
Budget Head	Third Party Payments	(1,038,891)	1,038,891	0

To

Department		2022/23	2023/24	2024/25
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	1,038,891	(1,038,891)	0

Because

To earmark additional funding to relieve pressure of Adult Care Sector in 2023/24 and Carers Act (£1,039k).

6 Virement is required from

Department	Social Work & Practice	2022/23	2023/24	2024/25
Service	Older People	£	£	£
Budget Head	Third Party Payments	(429,000)	(429,000)	0

To

Department		2022/23	2023/24	2024/25
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	429,000	429,000	0

Because

To earmark into 2023/24 additional funding due to operational delays in planned activity (£429k).

7 Virement is required from

Department	Social Work & Practice	2022/23	2023/24	2024/25
Service	Children & Families	£	£	£
Budget Head	Supplies & Services	(30,000)	30,000	0

To

Department		2022/23	2023/24	2024/25
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	30,000	(30,000)	0

Because

To earmark budget into 2023/24 for Children & Families Respite Pilot (£30k).

8 Virement is required from

Department	Social Work & Practice	2022/23	2023/24	2024/25
Service	Safer Communities	£	£	£
Budget Head	Third Party Payments	(12,000)	12,000	0

To

Department		2022/23	2023/24	2024/25
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	12,000	(12,000)	0

Because

To earmark into 2023/24 balance of one-off CCTV funding to align with current procurement plans (£12k).

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	Early Years			
Budget Head	Employee Costs	(3,685,911)	3,685,911	0

To

Department	Education & Lifelong Learning			
Service				
Budget Head	General Fund Reserve - Earmarked Balances	3,685,911	(3,685,911)	0

Because

To earmark this ring-fenced grant from Scottish Government for the Early Years 1140 hours allocation from 2022/2023 into 2023/24 to support the delivery and implementation of the expansion. Underspend due to COVID restrictions and delayed implementation (£3,686k).

2 Virement is required from

Department	Education & Lifelong Learning	2022/23	2023/24	2024/25
Service	Primary Schools	£	£	£
Budget Head	Employee Costs	(292,351)	292,351	0

Department	Education & Lifelong Learning	2022/23	2023/24	2024/25
Service	Secondary Schools	£	£	£
Budget Head	Employee costs	(1,496,926)	1,496,926	0

Total		(1,789,277)	1,789,277	0
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To

Department	Education & Lifelong Learning	2022/23	2023/24	2024/25
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	1,789,277	(1,789,277)	0

Because

To earmark projected Devolved School Management (DSM) carry forwards budget from 2022/23 into 2023/24 as per the approved DSM scheme (£1,789k).

3 Virement is required from

Department	Education & Lifelong Learning	2022/23	2023/24	2024/25
Service	Primary Schools	£	£	£
Budget Head	Employee costs	(653,875)	653,875	0

Department	Education & Lifelong Learning	2022/23	2023/24	2024/25
Service	Secondary Schools	£	£	£
Budget Head	Employee costs	(190,437)	190,437	0

Total		(844,312)	844,312	0
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To

Department		2022/23	2023/24	2024/25
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	844,312	(844,312)	0

Because

To earmark projected Pupil Equity fund (PEF) carry forward from 2022/23 into 2023/24 to cover employee contracts until the end of the academic year (£844k).

4 Virement is required from

Department	Education & Lifelong Learning	2022/23	2023/24	2024/25
Service	Central Schools	£	£	£
Budget Head	Supplies & Services	(17,000)	17,000	0

To

Department	Education & Lifelong Learning	2022/23	2023/24	2024/25
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	17,000	(17,000)	0

Because

To earmark projected underspend in Scottish Government funding for 1+2 languages to ensure continuation of support, planning & development for schools from 2022/23 into 2023/24 for the April-August 2023 period (£17k).

5 Virement is required from

Department	Education & Lifelong Learning	2022/23	2023/24	2024/25
Service	Central Schools	£	£	£
Budget Head	Employee costs	(50,000)	0	0

To

Department	Education & Lifelong Learning	2022/23	2023/24	2024/25
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	50,000	0	0

Because

To earmark available budget into 2023/24 to support the Financial Plan (£50k).

Budget Virement Requirement

Resilient Communities

No. of Virements 5

1 Virement is required from

Department	Resilient Communities	2022/23	2023/24	2024/25
Service	Business Support	£	£	£
Budget Head	Employee Costs	(130,000)	0	0

To

Department		2022/23	2023/24	2024/25
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	130,000	0	0

Because

To earmark available budget into 2023/24 to support the Financial Plan (£130k).

2 Virement is required from

Department	Resilient Communities	2022/23	2023/24	2024/25
Service	Customer Advice & Support Services	£	£	£
Budget Head	Other Hired & Contracted	(57,000)	0	0

To

Department		2022/23	2023/24	2024/25
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	57,000	0	0

Because

To earmark available budget into 2023/24 to support the Financial Plan (£57k).

3 Virement is required from

Department	Resilient Communities	2022/23	2023/24	2024/25
Service	Economic Development	£	£	£
Budget Head	Supplies & Services	(250,000)	250,000	0

To

Department		2022/23	2023/24	2024/25
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	250,000	(250,000)	0

Because

To earmark available budget into 2023/24 to pay the hosting fee for the UCI Cycling World Championships Mountain Biking event taking place at Glentress in August 2023 (£250k).

4 Virement is required from

Department	Resilient Communities	2022/23	2023/24	2024/25
Service	Economic Development	£	£	£
Budget Head	Supplies & Services	(425,248)	425,248	0

To

Department		2022/23	2023/24	2024/25
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	425,248	(425,248)	0

Because

To earmark available budget into 2023/24 relating to additional Events Strategy Funding. This funding will be used to help promote and develop the local events sector in the Scottish Borders. Financial and staff support is required to help develop individual events and the region as a whole as an international and national events destination over 3 financial years 2022/23 - 2024/25 (£425k).

5 Virement is required from

Department	Resilient Communities	2022/23	2023/24	2024/25
Service	Neighbourhood Support Fund	£	£	£
Budget Head	Supplies & Services	(127,428)	127,428	0

To

Department		2022/23	2023/24	2024/25
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	127,428	(127,428)	0

Because

To earmark available budget into 2023/24 for the Neighbourhood Support Fund (£127k).

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	Audit & Risk	£	£	£
Budget Head	Employee Costs	(21,678)	0	0

To

Department		2022/23	2023/24	2024/25
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	21,678	0	0

Because

To earmark available budget into 2023/24 to support the Financial Plan (£22k).

2 Virement is required from

Department	Finance & Corporate Governance	2022/23	2023/24	2024/25
Service	Chief Executive	£	£	£
Budget Head	Employee Costs	(60,000)	0	0

To

Department		2022/23	2023/24	2024/25
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	60,000	0	0

Because

Earmark available staffing budget as a result of Chief Executive vacancy towards 2023/24 Financial Plan gap (£60k).

Budget Virement Requirement

People, Performance & Change

No. of Virements 1

1 Virement is required from

Department	People, Performance & Change	2022/23	2023/24	2024/25
Service	Corporate Transformation	£	£	£
Budget Head	Third Party Payments	(200,000)	0	0

To

Department		2022/23	2023/24	2024/25
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	200,000	0	0

Because

To earmark available budget into 2023/24 to support the Financial Plan (£200k).

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	(1,812,000)	1,812,000	0

To

Department		2022/23	2023/24	2024/25
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	1,812,000	(1,812,000)	0

Because

To earmark available IT Transformation (T34) budget into 2023/24 to align with revised delivery timeframes (£1,812k).
