

Budget Virement Requirement Chief Executive No. of Virements 8

1 Virement is required from

Department	Chief Executive	2015/16	2016/17	2017/18
Service	Chief Executive	£	£	£
Budget Head	Supplies & Services	(17,000)	0	0

To

Department	Other	2015/16	2016/17	2017/18
Service	Corporate Transformation	£	£	£
Budget Head	Third Party Payments	17,000	0	0

Because

Transfer of earmarked budget (£8k) and underspend (£9k) in hospitality fund towards railway opening celebration costs.

2 Virement is required from

Department	Chief Executive	2015/16	2016/17	2017/18
Service	Chief Executive	£	£	£
Budget Head	Employee Costs	(12,000)	0	0

Service	Executive Support	£	£	£
Budget Head	Employee Costs	(5,000)	0	0

Total		(17,000)	0	0
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To

Department	Chief Executive	2015/16	2016/17	2017/18
Service	Finance	£	£	£
Budget Head	Employee Costs	17,000	0	0

Because

Staff turnover savings within Chief Executive and Executive Support to part fund unrealisable financial plan saving (procurement savings).

3 Virement is required from

Department	Chief Executive	2015/16	2016/17	2017/18
Service	Finance	£	£	£
Budget Head	Employee Costs	(16,000)	0	0

Service	Strategic Policy Unit	£	£	£
Budget Head	Employee Costs	(23,000)	0	0

Service	Transformation	£	£	£
Budget Head	Employee Costs	(1,000)	0	0

Total		(40,000)	0	0
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Department	Chief Executive	2015/16	2016/17	2017/18
Service	Recharge to Non-General Fund	£	£	£
Budget Head	Income	40,000	0	0

Because

Staff turnover savings within Finance, Strategic Policy Unit and Transformation to fund income pressure due to reduced level of recharges to non-general funds being lower than budget assumption.

4 Virement is required from

Department	Chief Executive	2015/16	2016/17	2017/18
Service	Economic Development	£	£	£
Budget Head	Third Party Payments	(85,000)	0	0

To

Department	Other	2015/16	2016/17	2017/18
Service	Corporate Transformation	£	£	£
Budget Head	Third Party Payments	85,000	0	0

Because

Transfer allocated budget for inward investment and events relating to the Borders railway to Corporate Transformation.

5 Virement is required from

Department	Chief Executive	2015/16	2016/17	2017/18
Service	Transformation	£	£	£
Budget Head	Employee Costs	(22,000)	0	0

To

Department	Chief Executive	2015/16	2016/17	2017/18
Service	Information Technology	£	£	£
Budget Head	Employee Costs	16,000	0	0

Service

Communications	£	£	£
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Budget Head

Supplies & Services	6,000	0	0
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Because

Staff turnover savings within Transformation service to fund pressure within Information Technology from increased usage of contractors and Communications (Print Services) from increased usage by departments following the centralisation of budgets.

6 Virement is required from

Department	Chief Executive	2015/16	2016/17	2017/18
Service	Communications	£	£	£
Budget Head	Supplies & Services	(5,625)	(11,250)	(11,250)

To

Department	Chief Executive	2015/16	2016/17	2017/18
Service	Democratic Services	£	£	£
Budget Head	Supplies & Services	5,625	11,250	11,250

Because

Part year savings within Print Services from the implementation of paperless committees, to fund investment in hardware.

7 Virement is required from

Department	Chief Executive	2015/16	2016/17	2017/18
Service	Transformation	£	£	£
Budget Head	Third Party Payments	(4,000)	0	0
	Income	(4,000)	0	0
Service	Health & Safety	£	£	£
Budget Head	Employee Costs	(40,000)	0	0
	Transport Related	(3,000)	0	0
Service	Emergency Planning	£	£	£
Budget Head	Employee Costs	(4,000)	0	0
	Total	(55,000)	0	0

To

Department	Chief Executive	2015/16	2016/17	2017/18
Service	Communications	£	£	£
Budget Head	Employee Costs	45,000	0	0
Service	Democratic Services	£	£	£
Budget Head	Supplies & Services	1,000	0	0
	Third Party Payments	9,000	0	0
	Total	55,000	0	0

Because

Staff turnover savings within Health & Safety and Emergency Planning, and available budget in contractors fees and additional recharge income in Transformation to be used to offset Financial Plan savings not realised (£45k) through the reduction of external print and use of national framework and pressures within Democratic Services relating to valuation appeals (£6k), Children's Panel (£3k) and Reporting Officers (£1k).

8 Virement is required from

Department	Chief Executive	2015/16	2016/17	2017/18
Service	Human Resources	£	£	£
Budget Head	Employee Costs	(15,000)	0	0

To

Department	Chief Executive	2015/16	2016/17	2017/18
Service	HRSS	£	£	£
Budget Head	Employee Costs	15,000	0	0

Because

Staff turnover savings within Human Resources to fund pressure in HRSS from part unrealisable Financial Plan savings due to late introduction of the salary sacrifice scheme.

Budget Virement Requirement **People** **No. of Virements** 11

1 Virement is required from

Department	People	2015/16	2016/17	2017/18
Service	Early Years	£	£	£
Budget Head	Supplies & Services	(70,000)	0	0

To

Department	Other	2015/16	2016/17	2017/18
Service	Corporate Transformation	£	£	£
Budget Head	Supplies & Services	70,000	0	0

Because

To transfer available budget in Early Years to Corporate Transformation in Other towards the implementation costs of an Integrated Culture and Sport Trust.

2 Virement is required from

Department	People	2015/16	2016/17	2017/18
Service	Primary Schools	£	£	£
Budget Head	Supplies & Services	(6,024)	0	0

Service	Secondary Schools	£	£	£
Budget Head	Supplies & Services	(3,500)	0	0

Service	Integrated Children Services	£	£	£
Budget Head	Supplies & Services	(6,061)	0	0

Total		(15,585)	0	0
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To

Department	Other	2015/16	2016/17	2017/18
Service	Loan Charges - Capital Financing Costs	£	£	£
Budget Head	Capital Financed from Current Revenue	15,585	0	0

Because

To transfer revenue budget from Primary Schools (Sprouston Primary sports equipment), Secondary Schools (Peebles High School dining room flooring) and Integrated Children's Services (hoists and wheelchairs) to Capital.

3 Virement is required from

Department	People	2015/16	2016/17	2017/18
Service	Secondary Schools	£	£	£
Budget Head	Supplies & Services	(20,384)	(20,384)	(20,384)

To

Department	Place	2015/16	2016/17	2017/18
Service	Neighbourhood Services	£	£	£
Budget Head	Income	20,384	20,384	20,384

Because

To transfer budget from Secondary Schools to Place to eliminate the requirement for inter-departmental recharges.

4 Virement is required from

Department	People	2015/16	2016/17	2017/18
Service	Central Schools	£	£	£
Budget Head	Supplies & Services	(40,000)	0	0

To

Department	People	2015/16	2016/17	2017/18
Service	Secondary Schools	£	£	£
Budget Head	Supplies & Services	40,000	0	0

Because

To devolve budget from Central Schools to Secondary Schools for the Scottish Rugby Union School of Rugby programme.

5 Virement is required from

Department	People	2015/16	2016/17	2017/18
Service	Central Schools	£	£	£
Budget Head	Supplies & Services	(108,915)	0	0

To

Department	People	2015/16	2016/17	2017/18
Service	Primary Schools	£	£	£
Budget Head	Employee Costs	(11,087)	0	0

Service	Secondary Schools	£	£	£
Budget Head	Employee Costs	120,002	0	0

Total	108,915	0	0
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Because

To transfer budgets from Central Schools to reflect known funding and incremental cost differences for 2015/16 Probationer Teachers, including provision for Preference Waiver Payments.

6 Virement is required from

Department	People	2015/16	2016/17	2017/18
Service	Central Schools	£	£	£
Budget Head	Supplies & Services	(61,189)	0	0

To

Department	People	2015/16	2016/17	2017/18
Service	Transportation	£	£	£
Budget Head	Transport Related Expenditure	61,189	0	0

Because

To transfer available budget in Central Schools to cover a pressure in Home School Transport expenditure.

7 Virement is required from

Department	People	2015/16	2016/17	2017/18
Service	Central Schools	£	£	£
Budget Head	Supplies & Services	(269,273)	0	0

To

Department	People	2015/16	2016/17	2017/18
Service	Integrated Children's Services	£	£	£
Budget Head	Third Party Payments	269,273	0	0

Because

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

8 Virement is required from

Department	People	2015/16	2016/17	2017/18
Service	School Meals	£	£	£
Budget Head	Supplies & Services	(113,000)	0	0

To

Department	Place	2015/16	2016/17	2017/18
Service	Property & Facilities Management	£	£	£
Budget Head	Supplies & Services	113,000	0	0

Because

To transfer budget from School Meals to Place to cover increased Catering costs associated with providing resources for additional school meal uptake arising from the provision of free school meals for P1 to P 3.

9 Virement is required from

Department	People	2015/16	2016/17	2017/18
Service	Business Support	£	£	£
Budget Head	Employee Costs	52,000	0	0

To

Department	People	2015/16	2016/17	2017/18
Service	Older People	£	£	£
Budget Head	Third Party Payments	(52,000)	0	0

Because

To transfer an available budget in Business Support arising from vacancy management to cover a pressure in Older People.

10 Virement is required from

Department	People	2015/16	2016/17	2017/18
Service	Older People	£	£	£
Budget Head	Other	50,000	0	0

To

Department	People	2015/16	2016/17	2017/18
Service	PWPD	£	£	£
Budget Head	Community Based Services	(50,000)	0	0

Because

To transfer budget held to meet increased demographic pressures from Older People where it is centrally held to PWPD to cover higher than budgeted client numbers.

11 Virement is required from

Department	People	2015/16	2016/17	2017/18
Service	Older People	£	£	£
Budget Head	Other	100,000	0	0

To

Department	People	2015/16	2016/17	2017/18
Service	Generic	£	£	£
Budget Head	Other	(100,000)	0	0

Because

To transfer budget previously projected to fund increased provider pressures in Older People to Savings pressures being held in Generic.

Budget Virement Requirement Place No. of Virements 7

1 Virement is required from

Department	Place	2015/16	2016/17	2017/18
Service	Customer Services	£	£	£
Budget Head	Income	(80,000)	0	0
Service	Safer Communities	£	£	£
Budget Head	Employee Costs	(24,000)	0	0
Service	Waste	£	£	£
Budget Head	Transport Related Expenses	(65,000)	0	0
Service	Planning	£	£	£
Budget Head	Income	(100,000)	0	0
Service	Business Support	£	£	£
Budget Head	Employee Costs	(52,000)	0	0
Service	Infrastructure Asset Management	£	£	£
Budget Head	Income	(48,000)	0	0
Total		(369,000)	0	0

To

Department	Place	2015/16	2016/17	2017/18
Service	Neighbourhood Services	£	£	£
Budget Head	Supplies & Services	271,361	0	0
Service	Neighbourhood Services	£	£	£
Budget Head	Employee Costs	97,639	0	0
Total		369,000	0	0

Because

Transfer of budget from Customer Services, Safer Communities, Waste, Planning, Business Support & Infrastructure Asset Management to offset Neighbourhoods pressure in 2015-16.

2 Virement is required from

Department	Place	2015/16	2016/17	2017/18
Service	Waste	£	£	£
Budget Head	Supplies & Services	(5,000)	(5,000)	(5,000)

To

Department	Chief Executive	2015/16	2016/17	2017/18
Service	Information Technology	£	£	£
Budget Head	Supplies & Services	5,000	5,000	5,000

Because

Transfer of budget to IT for software licensing in Refuse Collection for In Cab Licenses.

3 Virement is required from

Department	Place	2015/16	2016/17	2017/18
Service	Neighbourhood Services	£	£	£
Budget Head	Third Party Payments	(20,000)	0	0

To

Department	Other	2015/16	2016/17	2017/18
Service	Loan Charges - Capital Financing Costs	£	£	£
Budget Head	Capital Financed from Current Revenue	20,000	0	0

Because

Transfer of revenue budget for contribution towards Wilton Lodge Park capital project.

4 Virement is required from

Department	Place	2015/16	2016/17	2017/18
Service	Property & Facilities Management	£	£	£
Budget Head	Supplies & Services	(2,700)	(2,700)	(2,700)

To

Department	People	2015/16	2016/17	2017/18
Service	Central Schools	£	£	£
Budget Head	Supplies & Services	2,700	2,700	2,700

Because

Catering's contribution towards the additional costs of the Data Cleanse following the introduction of the ParentPay contract.

5 Virement is required from

Department	Place	2015/16	2016/17	2017/18
Service	Projects	£	£	£
Budget Head	Third Party payments	(39,730)	0	0

To

Department	Place	2015/16	2016/17	2017/18
Service	Neighbourhood Services	£	£	£
Budget Head	Third party payments	39,730	0	0

Because

Underspend in feasibility works transferred to Neighbourhoods to cover pressure for the integrated waste management plan.

6 Virement is required from

Department	Place	2015/16	2016/17	2017/18
Service	Property & Facilities Management	£	£	£
Budget Head	Supplies & Services	(10,125)	(20,250)	(20,250)

To

Department	Chief Executive	2015/16	2016/17	2017/18
Service	Democratic Services	£	£	£
Budget Head	Supplies & Services	10,125	20,250	20,250

Because

Transfer of budget to Democratic Services to fund the Paperless Committee's Initiative.

7 Virement is required from

Department	Place	2015/16	2016/17	2017/18
Service	Infrastructure Asset Management	£	£	£
Budget Head	Income	(20,000)	0	0

Service	Trading Contribution	£	£	£
Budget Head	Income	(68,000)	0	0

Total	(88,000)	0	0
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To

Department	Place	2015/16	2016/17	2017/18
Service	Fleet Management	£	£	£
Budget Head	Income	78,000	0	0

Service	Property & Facilities Management	£	£	£
Budget Head	Transport Related Expenses	10,000	0	0

Total	88,000	0	0
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Because

To transfer budget from Infrastructure Asset Management and SBc Contracts to cover pressures in Fleet Management & Catering.
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Budget Virement Requirement Other No. of Virements 5

1 Virement is required from

Department	Other	2015/16	2016/17	2017/18
Service	Loan Charges	£	£	£
Budget Head	Capital Financing Costs	(20,574)	0	0

To

Department	Place	2015/16	2016/17	2017/18
Service	Business Support	£	£	£
Budget Head	Third Party Payments	20,574	0	0

Because

Projected underspend in Loan Charges due to favourable interest rates to be used to fund consultants fees relating to Roads option appraisal and business case.

2 Virement is required from

Department	Other	2015/16	2016/17	2017/18
Service	Discretionary Housing Payments	£	£	£
Budget Head	Supplies & Services	(36,020)	0	0

To

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

Department	Place	2015/16	2016/17	2017/18
Service	Customer Services	£	£	£
Budget Head	Employee Costs	19,020	0	0

Total		36,020	0	0
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Because

Transfer of budget from the Welfare Fund within Discretionary Housing Payments to fund Borders Guarantee Co-ordinator post for 6 months (£17k) and additional temporary staffing for Welfare Reform (£19k).

3 Virement is required from

Department	Other	2015/16	2016/17	2017/18
Service	Council Tax Reduction Scheme	£	£	£
Budget Head	Supplies & Services	(418,000)	0	0

To

Department	Other	2015/16	2016/17	2017/18
Service	Housing Benefits	£	£	£
Budget Head	Income	222,000	0	0

Department	Financed by	2015/16	2016/17	2017/18
Service	Council Tax	£	£	£
Budget Head	Income	196,000	0	0

Total		418,000	0	0
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Because

Underspend in Council Tax Reduction Scheme due to reduced benefit caseload, to be used to offset pressure in Housing Benefits income due to receipt of real-time information which improves the detection of HB overpayments (£222k) and Council Tax (£196k).

4 Virement is required from

Department	Other	2015/16	2016/17	2017/18
Service	Discretionary Housing Payments	£	£	£
Budget Head	Income	(38,000)	0	0

To

Department	Other	2015/16	2016/17	2017/18
Service	Discretionary Housing Payments	£	£	£
Budget Head	Supplies & Services	38,000	0	0

Because

Increased income from Department of Work and Pensions (DWP).

5 Virement is required from

Department	Other	2015/16	2016/17	2017/18
Service	Loan Charges	£	£	£
Budget Head	Capital Financing Costs	(200,000)	0	0

To

Department	Other	2015/16	2016/17	2017/18
Service	Provision for Bad Debts	£	£	£
Budget Head	Supplies & Services	200,000	0	0

Because

Projected underspend in Loan Charges due to favourable interest rates to be used to increase provision for bad debts.

Budget Virement Requirement Financed by No. of Virements 6

1 Virement is required from

Department	Financed by	2015/16	2016/17	2017/18
Service	Reserves	£	£	£
Budget Head	Supplies & Service	(49,100)	0	0

To

Department	Chief Executive	2015/16	2016/17	2017/18
Service	Finance	£	£	£
Budget Head	Third Party Payments	49,100	0	0

Because

Transfer of funds from Reserves for HMRC unpaid tax/NIC, penalties and interest.

2 Virement is required from

Department	Financed by	2015/16	2016/17	2017/18
Service	Revenue Support Grant	£	£	£
Budget Head	Income	(123,000)	0	0

To

Department	Other	2015/16	2016/17	2017/18
Service	Discretionary Housing Payments	£	£	£
Budget Head	Supplies & Services	123,000	0	0

Because

Additional income from Scottish Government for bedroom tax.

3 Virement is required from

Department	Financed by	2015/16	2016/17	2017/18
Service	Non-Domestic Rates	£	£	£
Budget Head	Income	1,142,000	0	0

To

Department	Financed by	2015/16	2016/17	2017/18
Service	Revenue Support Grant	£	£	£
Budget Head	Income	(1,142,000)	0	0

Because

Reduction in the estimated distributable NDRI pool resulting from a cap in the NDR poundage rate for 2015-16 with corresponding increase in the GRG figures for 2015-16.

4 Virement is required from

Department	Financed by	2015/16	2016/17	2017/18
Service	Revenue Support Grant	£	£	£
Budget Head	Income	(272,207)	0	0

To

Department	People	2015/16	2016/17	2017/18
Service	Central Schools	£	£	£
Budget Head	Supplies & Services	272,207	0	0

Because

To create income and expenditure budgets to reflect funding through Revenue Support Grant (RSG) and expenditure in schools in relation to Probationer Teacher funding and Preference Waiver Payments made to Probationer Teachers in 2015/16.

5 Virement is required from

Department	Financed by	2015/16	2016/17	2017/18
Service	Revenue Support Grant	£	£	£
Budget Head	Income	(11,425)	0	0

To

Department	People	2015/16	2016/17	2017/18
Service	School Meals	£	£	£
Budget Head	Supplies and Services	11,425	0	0

Because

To create income and expenditure budgets to reflect funding through Revenue Support Grant (RSG) and expenditure in schools in relation to Early Learning and Childcare Allocation and distribution of associated additional costs of free school meals.

6 Virement is required from

Department	Financed by	2015/16	2016/17	2017/18
Service	Reserves	£	£	£
Budget Head	Supplies & Services	(678,651)	0	0

To

Department	Chief Executive	2015/16	2016/17	2017/18
Service	Finance	£	£	£
Budget Head	Employee Costs	82,526	0	0

Department	Place	2015/16	2016/17	2017/18
Service	Neighbourhood Services	£	£	£
Budget Head	Employee Costs	64,132	0	0

Service	Property & Facilities Management	£	£	£
Budget Head	Employee Costs	92,319	0	0

Service	Projects	£	£	£
Budget Head	Employee Costs	923	0	0

Service	Fleet Management	£	£	£
Budget Head	Employee Costs	4,340	0	0

Service	Passenger Transport	£	£	£
Budget Head	Employee Costs	3,389	0	0

Service	Design Services	£	£	£
Budget Head	Employee Costs	3,682	0	0

Department	People	2015/16	2016/17	2017/18
Service	Primary Schools	£	£	£
Budget Head	Employee Costs	120,031	0	0

Service	Secondary Schools	£	£	£
Budget Head	Employee Costs	128,359	0	0

Service	Integrated Children's Services	£	£	£
Budget Head	Employee Costs	68,827	0	0

Service	Adults with Learning Disabilities (AWLD)	£	£	£
Budget Head	Employee Costs	5,806	0	0

Service	Generic Services & Staff Teams	£	£	£
Budget Head	Employee Costs	15,102	0	0

Service	Older People	£	£	£
Budget Head	Employee Costs	85,473	0	0

Service	People with Mental Health Needs	£	£	£
Budget Head	Employee Costs	3,742	0	0

Total		678,651	0	0
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Because

Drawdown of funds from Reserves to offset impact of 0.5% pay award (£602k) and increase in Living Wage (£77k).
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