

**Budget Virement Requirement      Chief Executive      No. of Virements    5**

**1 Virement is required from**

Department	Chief Executive	2015/16	2016/17	2017/18
Service	Economic Development	£	£	£
Budget Head	Supplies & Services	(18,500)	18,500	0
	Third Party Payments	(48,750)	48,750	0
<b>Total</b>		<b>(67,250)</b>	<b>67,250</b>	<b>0</b>

**To**

Department		2015/16	2016/17	2017/18
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	67,250	(67,250)	0

**Because**

To earmark budget into 2016/17 to support Economic Development projects. Match funding to enable drawdown of European Social Funds in 2016/17.

**2 Virement is required from**

Department	Chief Executive	2015/16	2016/17	2017/18
Service	Housing Strategy & Services	£	£	£
Budget Head	Employee Costs	(29,000)	0	0
	Supplies & Services	(9,500)	0	0

Service	Audit & Risk	£	£	£
Budget Head	Employee Costs	(750)	0	0
	Supplies & Services	(1,750)	0	0

Department	Place	2015/16	2016/17	2017/18
Service	Planning	£	£	£
Budget Head	Employee Costs	0	14,000	0

Service	Housing Strategy & Services	£	£	£
Budget Head	Employee Costs	0	27,000	0

<b>Total</b>		<b>(41,000)</b>	<b>41,000</b>	<b>0</b>
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**To**

Department		2015/16	2016/17	2017/18
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	41,000	(41,000)	0

**Because**

Underspends in employee costs within Employment Support Service and Welfare Benefits, supplies & services within Homeless Service and reduced discretionary spending (staff training, courses & conferences, subsistence and subscriptions) in Audit & Risk to be earmarked to fund Regulatory Services priorities and Financial Plan savings in 2016/17.

**3 Virement is required from**

Department	Chief Executive	2015/16	2016/17	2017/18
Service	Transformation	£	£	£
Budget Head	Employee Costs	(36,000)	0	0
Service	Emergency Planning	£	£	£
Budget Head	Supplies & Services	(6,000)	0	0
Service	Democratic Services	£	£	£
Budget Head	Supplies & Services	(5,000)	0	0
Service	Sports Trusts	£	£	£
Budget Head	Third Party Payments	(28,500)	0	0
Department	Other	2015/16	2016/17	2017/18
Service	Corporate Transformation	£	£	£
Budget Head	Third Party Payments	0	75,500	0
<b>Total</b>		<b>(75,500)</b>	<b>75,500</b>	<b>0</b>

**To**

Department		2015/16	2016/17	2017/18
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	75,500	(75,500)	0

**Because**

To earmark staff turnover savings within Transformation and underspends in i) resilient communities in Emergency Planning; ii) licensing fees in Democratic Services; and iii) third party payments in Sports Trusts, to fund IT Transformation in 2016/17.

**4 Virement is required from**

Department	Chief Executive	2015/16	2016/17	2017/18
Service	Information Technology	£	£	£
Budget Head	Supplies & Services	(8,500)	0	0
Department	Other	2015/16	2016/17	2017/18
Service	Corporate Transformation	£	£	£
Budget Head	Third Party Payments	0	8,500	0
<b>Total</b>		<b>(8,500)</b>	<b>8,500</b>	<b>0</b>

**To**

Department		2015/16	2016/17	2017/18
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	8,500	(8,500)	0

**Because**

Underspend in telephony to be earmarked to fund Railway Blueprint costs in 2016/17.

**5 Virement is required from**

Department	Chief Executive	2015/16	2016/17	2017/18
Service	Strategic Policy Unit	£	£	£
Budget Head	Employee Costs	(11,465)	11,465	0

**To**

Department		2015/16	2016/17	2017/18
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	11,465	(11,465)	0

**Because**

To earmark unspent Revenue Support Grant to fund the continuation of the Community Justice Project Manager post in 2016/17.
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**Budget Virement Requirement      People      No. of Virements    7**

**1 Virement is required from**

Department	People	2015/16	2016/17	2017/18
Service	Primary Schools	£	£	£
Budget Head	Employee Costs	(326,940)	326,940	0
	Supplies and Services	8,712	(8,712)	0
<b>Total</b>		<b>(318,228)</b>	<b>318,228</b>	<b>0</b>

**To**

Department		2015/16	2016/17	2017/18
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	318,228	(318,228)	0

**Because**

To earmark the projected Primary DSM carry forward including staffing, cash and externally funded projects from 2015/16 into 2016/17. This virement will bring the total Primary projected carry forward to £1,058k, this includes £55k which has been externally funded.

**2 Virement is required from**

Department	People	2015/16	2016/17	2017/18
Service	Secondary Schools	£	£	£
Budget Head	Employee Costs	(49,872)	49,872	0
	Supplies and Services	(95,834)	95,834	0
<b>Total</b>		<b>(145,706)</b>	<b>145,706</b>	<b>0</b>

**To**

Department		2015/16	2016/17	2017/18
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	145,706	(145,706)	0

**Because**

To earmark additional projected Secondary DSM carry forward including staffing (£49k), cash (£78k) and externally funded projects (£18k) from 2015/16 into 2016/17.

**3 Virement is required from**

Department	People	2015/16	2016/17	2017/18
Service	Central Schools	£	£	£
Budget Head	Supplies & Services	(12,000)	12,000	0

**To**

Department		2015/16	2016/17	2017/18
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	12,000	(12,000)	0

**Because**

To earmark Learning Community funding from 2015/16 into 2016/17 due to the delay in the initial budget allocation.

**4 Virement is required from**

Department	People	2015/16	2016/17	2017/18
Service	Central Schools	£	£	£
Budget Head	Employee Costs	(39,716)		0
	Supplies & Services		39,716	0

**To**

Department		2015/16	2016/17	2017/18
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	39,716	(39,716)	0

**Because**

To earmark budget in Central Schools to fund three deprivation teachers and two Depute Headteachers for period April to August 2016 to reflect the difference between Academic and Financial Year from 2015/16 into 2016/17.

**5 Virement is required from**

Department	People	2015/16	2016/17	2017/18
Service	Central Schools	£	£	£
Budget Head	Supplies & Services	(70,568)	70,568	0

**To**

Department		2015/16	2016/17	2017/18
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	70,568	(70,568)	0

**Because**

To earmark additional Young Workforce Development funding to reflect the delay in the commencement of the programme from 2015/16 into 2016/17.

**6 Department**

Department	People	2015/16	2016/17	2017/18
Service	Community Learning & Development	£	£	£
Budget Head	Employee Costs	(6,133)		0
	Supplies & Services		6,133	0

**To**

Department		2015/16	2016/17	2017/18
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	6,133	(6,133)	0

**Because**

To earmark budget in Community Learning & Development arising from 2015/16 staffing savings into 2016/17 towards implementation of future years Financial Plan savings.

7 Department Service Budget Head	People	2015/16	2016/17	2017/18
	Community Learning & Development	£	£	£
	Third Party Payments	(3,000)	3,000	0

**To**

Department Service Budget Head		2015/16	2016/17	2017/18
		£	£	£
	General Fund Reserve - Earmarked Balances	3,000	(3,000)	0

**Because**

To earmark Fairer Scotland Funding within Community Learning & Development from 2015/16 into 2016/17 to continue to support Syrian refugee families in relation to English Speakers of Other Languages (ESOL).
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**Budget Virement Requirement      Place      No. of Virements    13**

**1 Virement is required from**

Department	Place	2015/16	2016/17	2017/18
Service	Legal Services	£	£	£
Budget Head	Third Party Payments	(4,800)	4,800	0

**To**

Department	Other	2015/16	2016/17	2017/18
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	4,800	(4,800)	0

**Because**

Earmarked balance £4,800 from savings into 2016/17 towards Regulatory Services Financial Plan Savings.

**2 Virement is required from**

Department	Place	2015/16	2016/17	2017/18
Service	Commercial Services (Design Services)	£	£	£
Budget Head	Employee costs	(18,080)	18,080	0

**To**

Department	Other	0	0	0
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	18,080	(18,080)	0

**Because**

Earmarked balance £18,080 to part fund a temporary Assistant Architect to improve level of customer care, to match business plan requirement of balancing the relationship between professional & technical staff within the section and People Planning . The additional post will allow the maximum benefit to be achieved from new software that was invested in the current financial year. The software and this development will be integral to wider Corporate Transformation and Estate Management.

**3 Virement is required from**

Department	Place	2015/16	2016/17	2017/18
Service	Commercial Services (Projects)	£	£	£
Budget Head	Third Party Payments	(27,375)	27,375	0

**To**

Department	Other	0	0	0
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	27,375	(27,375)	0

**Because**

Earmarked balance £27,375 for feasibility works not carried out in 2015/16 but which require to be undertaken in 2016/17.

**4 Virement is required from**

Department	Place	2015/16	2016/17	2017/18
Service	Planning Implementation			
Budget Head	Third Party Cost	(5,500)	5,500	0

**To**

Department	Other	2015/16	2016/17	2017/18
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	5,500	(5,500)	0

**Because**

Earmarked balance £5.5k from savings into 2016/17 towards Regulatory Services Financial Plan savings.

**5 Virement is required from**

Service	Waste	£	£	£
Budget Head	Transport Related Expenses	(15,000)	15,000	0
	Supplies & services	(3,750)	3,750	
	Third Party Payments	(3,500)	3,500	0

Total	(22,250)	22,250	0
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**To**

Department		2015/16	2016/17	2017/18
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	22,250	(22,250)	0

**Because**

To earmark budget into 2016-17 for continuing staff in Customer Services supporting Housing Benefit overpayment and Council tax recovery.

**6 Virement is required from**

Department	Place	2015/16	2016/17	2017/18
Service	Safer Communities	£	£	£
Budget Head	Third Party Payments	(16,328)	16,328	0

**To**

Department		2015/16	2016/17	2017/18
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	16,328	(16,328)	0

**Because**

To earmark budget into 2016-17 for Advanced Young Drivers due to less uptake than anticipated.

**7 Virement is required from**

Department	Place	2015/16	2016/17	2017/18
Service	Safer Communities	£	£	£
Budget Head	Third Party Payments	(13,000)	13,000	0

**To**

Department		2015/16	2016/17	2017/18
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	13,000	(13,000)	0

**Because**

To earmark budget into 2016-17 for the extension of the Pathways Project.



**8 Virement is required from**

Department	Place	2015/16	2016/17	2017/18
Service	Neighbourhood Services	£	£	£
Budget Head	Third Party Payments	(55,369)	55,369	0

**To**

Department		2015/16	2016/17	2017/18
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	55,369	(55,369)	0

**Because**

To earmark Quality of Life budget into 2016-17 due to prioritisation of Bellwin works.

**9 Virement is required from**

Department	Place	2015/16	2016/17	2017/18
Service	Neighbourhood Services	£	£	£
Budget Head	Supplies & Services	(53,413)	53,413	0

**To**

Department		2015/16	2016/17	2017/18
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	53,413	(53,413)	0

**Because**

To earmark Small Schemes budget into 2016-17 due to prioritisation of Bellwin works.

**10 Virement is required from**

Department	Place	2015/16	2016/17	2017/18
Service	Neighbourhood Services	£	£	£
Budget Head	Supplies & Services	(9,050)	9,050	0

**To**

Department		2015/16	2016/17	2017/18
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	9,050	(9,050)	0

**Because**

To earmark Planned Revenue Works budget into 2016-17 due to prioritisation of Bellwin works.

**11 Virement is required from**

Department	Place	2015/16	2016/17	2017/18
Service	Neighbourhood Services	£	£	£
Budget Head	Supplies & Services	(20,500)	20,500	0
	Transport Related Expenses	(10,950)	10,950	0

Service	Waste	£	£	£
Budget Head	Transport Related Expenses	(15,000)	15,000	0
	Third Party Payments	(3,500)	7,000	0
	<b>Total</b>	<b>(49,950)</b>	<b>53,450</b>	<b>0</b>

**To**

Department		2015/16	2016/17	2017/18
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	49,950	(53,450)	0

**Because**

To earmark underspends in salt, transport costs and hired & contracted services into 2016-17 to fund Safer Communities in 2016-17.

**12 Virement is required from**

Department	Place	2015/16	2016/17	2017/18
Service	Infrastructure & Asset Management	£	£	£
Budget Head	Third Party Cost	(15,000)	15,000	0

**To**

Department	Other	2015/16	2016/17	2017/18
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	15,000	(15,000)	0

**Because**

Earmarked balance for repairs to Eyemouth sea wall. Repair works have been delayed due to prioritisation of Bellwin works.

**13 Virement is required from**

Department	Place	2015/16	2016/17	2017/18
Service	Infrastructure & Asset Management			
Budget Head	Third Party Cost	(7,500)	7,500	0

**To**

Department	Other	2015/16	2016/17	2017/18
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	7,500	(7,500)	0

**Because**

Earmarked balance £7.5k for Hydraulic Model relating to the Tima Water in Upper Etrick Valley. Works have been delayed due to prioritisation of Bellwin works.

**Budget Virement Requirement      Other      No. of Virements    4**

**1 Virement is required from**

Department	Other	2015/16	2016/17	2017/18
Service	Corporate Transformation	£	£	£
Budget Head	Third Party Payments	(10,000)	304,000	0
Service	Loan Charges	£	£	£
Budget Head	Capital Financing Costs	(240,000)	0	0
Service	Council Tax Reduction Scheme	£	£	£
Budget Head	Supplies & Services	(41,000)	0	0
Service	Non Domestic Rates Relief	£	£	£
Budget Head	Supplies & Services	(13,000)	0	0
<b>Total</b>		<b>(304,000)</b>	<b>304,000</b>	<b>0</b>

**To**

Department		2015/16	2016/17	2017/18
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	304,000	(304,000)	0

**Because**

Underspends within Corporate Transformation, Loan Charges (due to favourable interest rates), Council Tax Reduction Scheme (less uptake than anticipated) and Non Domestic Rates Relief, to be earmarked to fund IT Transformation in 2016/17.

**2 Virement is required from**

Department	Other	2015/16	2016/17	2017/18
Service	Corporate Transformation	£	£	£
Budget Head	Third Party Payments	(61,500)	61,500	0

**To**

Department		2015/16	2016/17	2017/18
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	61,500	(61,500)	0

**Because**

Underspends within Corporate Transformation (slippage of Railway Blueprint costs) to be earmarked in to 2016/17.

**3 Virement is required from**

Department	Other	2015/16	2016/17	2017/18
Service	Early Retirement/Voluntary Severance	£	£	£
Budget Head	Employee Costs	(396,000)	396,000	0

**To**

Department		2015/16	2016/17	2017/18
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	396,000	(396,000)	0

**Because**

To earmark underspend in Early Retirement/Voluntary Severance budget to ensure full year Financial Plan savings met in 2016/17.

**4 Virement is required from**

Department	Other	2015/16	2016/17	2017/18
Service	Discretionary Housing Payment	£	£	£
Budget Head	Supplies & Services	(10,000)	10,000	0

**To**

Department		2015/16	2016/17	2017/18
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	10,000	(10,000)	0

**Because**

To earmark underspend in Discretionary Housing Payments to fund balance of pressures in 2016/17 (customer portal, risk based verification, online benefits system and digital access provision licensing costs).

**Budget Virement Requirement      Financed by      No. of Virements    3**

**1 Virement is required from**

Department	Financed by	2015/16	2016/17	2017/18
Service	Revenue Support Grant	£	£	£
Budget Head	Income	(15,000)	15,000	0

**To**

Department		2015/16	2016/17	2017/18
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	15,000	(15,000)	0

**Because**

Unapplied Revenue Support Grant to be earmarked in to 2016/17.
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**2 Virement is required from**

Department	Financed by	2015/16	2016/17	2017/18
Service	Revenue Support Grant	£	£	£
Budget Head	Income	(2,107,000)	0	0

Department	Place	2015/16	2016/17	2017/18
Service	Customer Services	£	£	£
Budget Head	Supplies & Services	0	2,107,000	0

<b>Total</b>		<b>(2,107,000)</b>	<b>2,107,000</b>	<b>0</b>
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**To**

Department		2015/16	2016/17	2017/18
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	2,107,000	(2,107,000)	0

**Because**

Unapplied Revenue Support Grant for flooding to be earmarked in to 2016/17.
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**3 Virement is required from**

Department	Chief Executive's	2015/16	2016/17	2017/18
Service	Various	£	£	£
Budget Head	Supplies & Services	(87,215)	0	0

Department	People	2015/16	2016/17	2017/18
Service	Various	£	£	£
Budget Head	Supplies & Services	(131,418)	0	0

Department	Place	2015/16	2016/17	2017/18
Service	Various	£	£	£
Budget Head	Supplies & Services	(211,342)	0	0

Department	Other	2015/16	2016/17	2017/18
Service	Various	£	£	£
Budget Head	Supplies & Services	(71,500)	0	0

Department	Other	2015/16	2016/17	2017/18
Service	Corporate Transformation	£	£	£
Budget Head	Third Party Payments	0	501,475	0

Total		(501,475)	501,475	0
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**To**

Department		2015/16	2016/17	2017/18
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	501,475	(501,475)	0

**Because**

To earmark budget from all departments in the Council to fund IT Transformation in 2016/17, consistent with the IT report to Council on the 10th March 2016.
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