

Budget Virement Requirement

Corporate

No. of Virements 1

1 Virement is required from

Department	Finance & Regulatory Services	2021/22	2022/23	2023/24
Service	Covid-19 Reserve Fund	£	£	£
Budget Head	Third Party Payments	(5,756,500)	0	0

Department	Human Resources	2021/22	2022/23	2023/24
Service	Employment Support Service	£	£	£
Budget Head	Employee Costs	(4,000)	0	0
	Income	(5,000)	0	0

Department	Finance & Regulatory Services	2021/22	2022/23	2023/24
Service	Loan Charges	£	£	£
Budget Head	Capital Financing Costs	(176,000)	0	0

Department	Asset & Infrastructure	2021/22	2022/23	2023/24
Service	Housing Strategy & Services	£	£	£
Budget Head	Third Party Payments	(34,000)	0	0

Total		(5,975,500)	0	0
-------	--	-------------	---	---

To

Department	Health & Social Care	2021/22	2022/23	2023/24
Service	Safer Communities	£	£	£
Budget Head	Third Party Payments	12,500	0	0

Service	Joint Learning Disability	£	£	£
Budget Head	Third Party Payments	1,273,000	0	0

Service	SB Cares	£	£	£
Budget Head	Third Party Payments	60,000	0	0

Service	Adult Protection	£	£	£
Budget Head	Employee Costs	93,000	0	0

Department	Finance & Regulatory Services	2021/22	2022/23	2023/24
Service	Corporate	£	£	£
Budget Head	Supplies & Services	1,000,000	0	0
	Income	200,000	0	0

Service	Finance	£	£	£
Budget Head	Employee Costs	8,000	0	0

Service	Information Technology	£	£	£
Budget Head	Supplies & Services	484,000	0	0
	Third Party Payments	480,000	0	0

Department	Customer & Communities	2021/22	2022/23	2023/24
Service	Democratic Services	£	£	£
Budget Head	Employee Costs	25,000	0	0

Service	Housing Benefits	£	£	£
Budget Head	Transfer Payments	24,000	0	0

Service	Council Tax Reduction Scheme	£	£	£
Budget Head	Transfer Payments	292,000	0	0

Department	Asset & Infrastructure	2021/22	2022/23	2023/24
Service	Property Management Services	£	£	£
Budget Head	Third Party Payments	10,000	0	0
Service	Commercial Property Income	£	£	£
Budget Head	Income	21,000	0	0
Service	Major Projects	£	£	£
Budget Head	Employee Related Expenses	25,000	0	0
Service	Catering Services	£	£	£
Budget Head	Income	284,000	0	0
Service	Cleaning & Facilities Management	£	£	£
Budget Head	Supplies & Services	435,000	0	0
Service	Fleet Management Services	£	£	£
Budget Head	Income	20,000	0	0
Service	Waste Management Services	£	£	£
Budget Head	Third Party Payments	618,000	0	0
Budget Head	Employee Related Expenses	81,000	0	0
Service	Passenger Transport	£	£	£
Budget Head	Income	88,000	0	0
Budget Head	Supplies & Services	19,500	0	0
Budget Head	Transport Related Expenditure	1,500	0	0
Service	Planning Services	£	£	£
Budget Head	Income	421,000	0	0
	Total	5,975,500	0	0

Because

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

Budget Virement Requirement

Asset & Infrastructure

No. of Virements 1

1 Virement is required from

Department	Asset & Infrastructure	2021/22	2022/23	2023/24
Service	Waste Services	£	£	£
Budget Head	Third Party Payments	(9,000)	0	0

To

Department	Financed by	2021/22	2022/23	2023/24
Service	Capital Financed from Current Revenue	£	£	£
Budget Head	Capital Financing Costs	9,000	0	0

Because

Capitalise revenue budget to part fund waste containers for new builds.

Budget Virement Requirement

Health & Social Care

No. of Virements 5

1 Virement is required from

Department	Health & Social Care	2021/22	2022/23	2023/24
Service	SB Cares	£	£	£
Budget Head	Employee Costs	(4,000)	0	0

To

Department	Customer & Communities	2021/22	2022/23	2023/24
Service	Customer Advice & Support Services	£	£	£
Budget Head	Income	4,000	0	0

Because

Transfer budget to Customer Services for providing telephony support for the Community Equipment Store.

2 Virement is required from

Department	Health & Social Care	2021/22	2022/23	2023/24
Service	Joint Mental Health	£	£	£
Budget Head	Employee Costs	(249,814)	(249,814)	(249,814)

To

Department	Health & Social Care	2021/22	2022/23	2023/24
Service	Quality Improvement	£	£	£
Budget Head	Employee Costs	249,814	249,814	249,814

Because

Permanent transfer of 5 Mental Health Officer posts from the Joint Mental Health service to Quality Improvement in line with line management arrangements

3 Virement is required from

Department	Health & Social Care	2021/22	2022/23	2023/24
Service	SB Cares	£	£	£
Budget Head	Employee Costs	(70,000)	0	0

To

Department	Health & Social Care	2021/22	2022/23	2023/24
Service	Joint Learning Disability	£	£	£
Budget Head	Third Party Payments	70,000	0	0

Because

In year transfer of budget available in SB Cares through service underspends in Day Centre operations to the Joint Learning Disability service to temporarily off-set remaining Day Centre savings target

4 Virement is required from

Department	Health & Social Care	2021/22	2022/23	2023/24
Service	Older People	£	£	£
Budget Head	Third Party Payments	(80,000)	0	0

To

Department	Health & Social Care	2021/22	2022/23	2023/24
Service	Joint Mental Health	£	£	£
Budget Head	Employee Costs	80,000	0	0

Because

Temporary transfer of budget available in Extra Care housing care provision to the Joint Mental Health service to address confirmed budget pressures
--

5 Virement is required from

Department	Health & Social Care	2021/22	2022/23	2023/24
Service	Older People	£	£	£
Budget Head	Transfer Payments	(248,000)	0	0

Service	Generic Services	£	£	£
Budget Head	Third Party Payments	(26,000)	0	0

Total		(274,000)	0	0
--------------	--	------------------	----------	----------

To

Department	Health & Social Care	2021/22	2022/23	2023/24
Service	Child Protection	£	£	£
Budget Head	Employee Costs	6,000	0	0

Service	Adult Protection	£	£	£
Budget Head	Supplies & Services	2,000	0	0

Service	Emergency Duty Team	£	£	£
Budget Head	Employee Costs	24,000	0	0

Service	Quality Improvement	£	£	£
Budget Head	Employee Costs	5,000	0	0

Service	Joint Learning Disability	£	£	£
Budget Head	Third Party Payments	237,000	0	0

Total		274,000	0	0
--------------	--	----------------	----------	----------

Because

In year transfer of budget to absorb various overspends and underspends.
--

Budget Virement Requirement Young People Engagement & Inclusion No. of Virements 4

1 Virement is required from

Department	Young People Engagement & Inclusion	2021/22	2022/23	2023/24
Service	Central Schools	£	£	£
Budget Head	Supplies & Services	(2,157,430)	0	0

To

Department	Young People Engagement & Inclusion	2021/22	2022/23	2023/24
Service	Primary Schools	£	£	£
Budget Head	Supplies & Services	1,599,897	0	0

Service	Secondary Schools	£	£	£
Budget Head	Supplies & Services	557,533	0	0

Total		2,157,430	0	0
--------------	--	------------------	----------	----------

Because

To allocate 2021/22 Pupil Equity Funding (PEF) to Primary and Secondary schools including additional 15% pupil premium.

2 Virement is required from

Department	Young People Engagement & Inclusion	2021/22	2022/23	2023/24
Service	Central Schools	£	£	£
Budget Head	Employee Costs	(71,584)	0	0

To

Department	Young People Engagement & Inclusion	2021/22	2022/23	2023/24
Service	Early Years	£	£	£
Budget Head	Employee Costs	1,259	0	0

Service	Primary Schools	£	£	£
Budget Head	Employee Costs	33,820	0	0

Service	Secondary Schools	£	£	£
Budget Head	Employee Costs	29,688	0	0

Service	Additional Support Needs	£	£	£
Budget Head	Employee Costs	6,817	0	0

Total		71,584	0	0
--------------	--	---------------	----------	----------

Because

To devolve Continuing Professional Development (CPD) budget to Early Years, Primary Schools, Secondary Schools and Additional Support Needs in relation to Teachers training.

3 Virement is required from

Department	Young People Engagement & Inclusion	2021/22	2022/23	2023/24
Service	Central Schools	£	£	£
Budget Head	Employee Costs	(204,091)	0	0

To

Department	Young People Engagement & Inclusion	2021/22	2022/23	2023/24
Service	Secondary Schools	£	£	£
Budget Head	Employee Costs	204,901	0	0

Because

To devolve budgets to Secondary Schools to reflect probationer funding including preference waiver fees for the 2021 summer term.

4 Virement is required from

Department	Young People Engagement & Inclusion	2021/22	2022/23	2023/24
Service	Central Schools	£	£	£
Budget Head	Education Recovery	(651,254)	0	0

To

Department	Finance & Regulatory Services	2021/22	2022/23	2023/24
Service	Information Technology	£	£	£
Budget Head	Third Party Payments	651,254	0	0

Because

Roll out of additional iPads to Primary 4/5 ahead of schedule

Budget Virement Requirement

Customer & Communities

No. of Virements 5

1 Virement is required from

Department	Customer & Communities	2021/22	2022/23	2023/24
Service	Business Change and Programme Management	£	£	£
Budget Head	Employee Costs	(123,416)	(46,608)	(46,608)

To

Department	Customer & Communities	2021/22	2022/23	2023/24
Service	Community Planning & Engagement	£	£	£
Budget Head	Employee Costs	46,608	46,608	46,608

Department	Human Resources	2021/22	2022/23	2023/24
Service	Corporate Transformation	£	£	£
Budget Head	Third Party Payments	76,808	0	0

Total		123,416	46,608	46,608
--------------	--	---------	--------	--------

Because

Transfer additional in-year staff turnover savings to fund increased transformational expenditure anticipated for 21/22 (£77k). Reallocation of permanent staffing budget to support extension of temporary Locality Development Officer position and impending restructure (£47k).

2 Virement is required from

Department	Customer & Communities	2021/22	2022/23	2023/24
Service	Business Support	£	£	£
Budget Head	Supplies & Services	0	(29,000)	(29,000)

To

Department	Asset & Infrastructure	2021/22	2022/23	2023/24
Service	Engineers	£	£	£
Budget Head	Supplies & Services	0	29,000	29,000

Because

Transfer subscription budget for IHS Global to Asset & Infrastructure wef 1 April 2022 (£29k).

3 Virement is required from

Department	Customer & Communities	2021/22	2022/23	2023/24
Service	Scottish Welfare Fund	£	£	£
Budget Head	Transfer Payments	(9,744)	(9,744)	(9,744)

To

Department	Customer & Communities	2021/22	2022/23	2023/24
Service	Customer Advice & Support Services	£	£	£
Budget Head	Employee Costs	9,744	9,744	9,744

Because

Transfer additional administration budget to Customer Advice & Support Services (£10k).

4 Virement is required from

Department	Customer & Communities	2021/22	2022/23	2023/24
Service	Democratic Services	£	£	£
Budget Head	Income	(9,000)	(9,000)	(9,000)

To

Department	Asset & Infrastructure	2021/22	2022/23	2023/24
Service	Waste Management Services	£	£	£
Budget Head	Supplies & Services	9,000	9,000	9,000

Because

Transfer additional income received, as per approved Committee report, for street naming & numbering (£9k) to Waste to fund the purchase of additional household bins.

5 Virement is required from

Department	Customer & Communities	2021/22	2022/23	2023/24
Service	Economic Development	£	£	£
Budget Head	Employee Costs	(55,451)	(95,059)	(95,059)
	Premises Related Expenditure	(5,000)	(5,000)	(5,000)
	Supplies & Services	(350)	(350)	(350)
	Third Party Payments	(21,015)	(21,015)	(21,015)
	Income	34,935	34,935	34,935

Total	(46,881)	(86,489)	(86,489)
-------	----------	----------	----------

To

Department	Asset & Infrastructure	2021/22	2022/23	2023/24
Service	Property Management Services	£	£	£
Budget Head	Employee Costs	26,864	46,053	46,053
	Premises Related Expenditure	5,000	5,000	5,000
	Supplies & Services	350	350	350
	Third Party Payments	21,015	21,015	21,015
	Income	(34,935)	(34,935)	(34,935)

Service	Planning Services	£	£	£
Budget Head	Employee Costs	28,587	49,006	49,006

Total	46,881	86,489	86,489
-------	--------	--------	--------

Because

Permanent virement to reflect staffing structural changes including the transfer of Employment Infrastructure to Asset & Infrastructure, all wef 1 September 2021.

Budget Virement Requirement

Finance & Regulatory Services

No. of Virements 4

1 Virement is required from

Department	Finance & Regulatory Services	2021/22	2022/23	2023/24
Service	Corporate Policy	£	£	£
Budget Head	Employee Costs	(90,218)	(143,637)	(143,637)

To

Department	Customer & Communities	2021/22	2022/23	2023/24
Service	Economic Development	£	£	£
Budget Head	Employee Costs	43,000	73,714	73,714
	Third Party Payments	15,430	15,430	15,430

Department	Human Resources	2021/22	2022/23	2023/24
Service	Business Planning Performance & Policy Development	£	£	£
Budget Head	Employee Costs	31,788	54,493	54,493

Total		90,218	143,637	143,637
--------------	--	---------------	----------------	----------------

Because

Transfer permanent budget to reflect staffing structural changes wef 1 September 2021 (£90k).

2 Virement is required from

Department	Finance & Regulatory Services	2021/22	2022/23	2023/24
Service	Information Technology	£	£	£
Budget Head	Third Party Payments	(81,621)	(108,828)	(108,828)

To

Department	Young People Engagement & Inclusion	2021/22	2022/23	2023/24
Service	Central Schools	£	£	£
Budget Head	Employee Costs	81,621	108,828	108,828

Because

Reallocation of budget to continue support for Inspire Learning Academy (£82k).

3 Virement is required from

Department	Finance & Regulatory Services	2021/22	2022/23	2023/24
Service	Loan Charges	£	£	£
Budget Head	Capital Financing Costs	(98,000)	(95,000)	(95,000)

To

Department	Finance & Regulatory Services	2021/22	2022/23	2023/24
Service	Audit & Risk	£	£	£
Budget Head	Employee Costs	22,000	22,000	22,000

Service	Emergency Planning	£	£	£
Budget Head	Employee Costs	26,000	23,000	23,000

Department	Health & Social Care	2021/22	2022/23	2023/24
Service	Sports Services	£	£	£
Budget Head	Premises Related Expenditure	50,000	50,000	50,000

Total		98,000	95,000	95,000
--------------	--	---------------	---------------	---------------

Because

Reduced borrowing due to timing movements in the capital programme to be used to fund pressures from i) depreciation and interest charges for sports pitches (£50k); ii) implementation of risk shared service with Midlothian Council unfortunately now no longer possible (£22k); and iii) additional staffing within Emergency Planning partly due to Covid-19 (£26k).

4 Department	Finance & Regulatory Services	2021/22	2022/23	2023/24
Service	Information Technology	£	£	£
Budget Head	Supplies & Services	(258,300)	0	0

To

Department	Financed by	2021/22	2022/23	2023/24
Service	Capital Financed from Current Revenue	£	£	£
Budget Head	Capital Financing Costs	258,300	0	0

Because

To capitalise available budget to fund purchase of laptops to cover curricular Windows 10 requirements.

Budget Virement Requirement

Human Resources

No. of Virements 1

1 Virement is required from

Department	Human Resources	2021/22	2022/23	2023/24
Service	Employment Support Service	£	£	£
Budget Head	Income	(21,880)	0	0

To

Department	Human Resources	2021/22	2022/23	2023/24
Service	Human Resources	£	£	£
Budget Head	Employee Costs	21,880	0	0

Because

Additional Skills Development Scotland income to be used to fund in-year equal pay pressure (£22k).

Budget Virement Requirement Financed by No. of Virements 7

1 Virement is required from

Department	Financed by	2021/22	2022/23	2023/24
Service	Revenue Support Grant	£	£	£
Budget Head	Income	(946,000)	0	0

To

Department	Finance & Regulatory Services	2021/22	2022/23	2023/24
Service	Covid-19 Reserve Fund	£	£	£
Budget Head	Third Party Payments	946,000	0	0

Because

Council's share of additional £40m Covid-19 (£889k) and balance of non-recurring Covid consequentials (£57k) funding.

2 Virement is required from

Department	Financed by	2021/22	2022/23	2023/24
Service	Transfers to/from Reserves	£	£	£
Budget Head	Capital Financing Costs	(260,000)	0	0

To

Department	Finance & Regulatory Services	2021/22	2022/23	2023/24
Service	Finance	£	£	£
Budget Head	Supplies & Services	90,000	0	0

Department	Asset & Infrastructure	2021/22	2022/23	2023/24
Service	Property Management Services	£	£	£
Budget Head	Premises Related Expenditure	170,000	0	0

Total		260,000	0	0
--------------	--	----------------	----------	----------

Because

Drawdown from unallocated reserve to fund recently announced increase in insurance premiums (£90k) and temporary units following the Peebles High School fire, as agreed in the 2020/21 outturn report.

3 Virement is required from

Department	Financed by	2021/22	2022/23	2023/24
Service	Second Homes Council Tax	£	£	£
Budget Head	Income	137,000	0	0

To

Department	Asset & Infrastructure	2021/22	2022/23	2023/24
Service	Housing Strategy & Services	£	£	£
Budget Head	Third Party Payments	(137,000)	0	0

Because

Reduction in projected income through Second Homes Council Tax (£137k).

4 Virement is required from

Department	Financed by	2021/22	2022/23	2023/24
Service	Revenue Support Grant	£	£	£
Budget Head	Income	(281,404)	0	0

To

Department	Young People Engagement & Inclusion	2021/22	2022/23	2023/24
Service	Central Schools	£	£	£
Budget Head	Supplies & Services	281,404	0	0

Because

To allocate additional Revenue Support Grant funding to Pupil Equity Funding (PEF) in relation to a 15% pupil premium.

5 Virement is required from

Department	Financed by	2021/22	2022/23	2023/24
Service	Revenue Support Grant	£	£	£
Budget Head	Income	(245,000)	0	0

To

Department	Young People Engagement & Inclusion	2021/22	2022/23	2023/24
Service	Central Schools	£	£	£
Budget Head	Educational support - Clothing & Footwear - Grants t	245,000	0	0

Because

To allocate additional School Clothing & Footwear Grant for 2021/22 to cover increase to national minimum levels.

6 Virement is required from

Department	Financed by	2021/22	2022/23	2023/24
Service	Revenue Support Grant	£	£	£
Budget Head	Income	(69,000)	0	0

To

Department	Young People Engagement & Inclusion	2021/22	2022/23	2023/24
Service	Central Schools	£	£	£
Budget Head	Music Service Tuition	69,000	0	0

Because

To allocate Free Music Tuition funding from Scottish Government for 2021/22.

7 Virement is required from

Department	Financed by	2021/22	2022/23	2023/24
Service	Revenue Support Grant	£	£	£
Budget Head	Income	(1,199,000)	0	0

To

Department	Young People Engagement & Inclusion	2021/22	2022/23	2023/24
Service	Central Schools	£	£	£
Budget Head	Education COVID19	1,199,000	0	0

Because

Council's share of additional £60m Covid-19 education recovery funding.