Budget Virement Requirement

Corporate

No. of Virements 1

1 Virement is required from

Department	Resilient Communities	2021/22	2022/23	2023/24
Service	Non Domestic Rates Relief	£	£	£
Budget Head	Third Party Payments	(5,000)	0	0
Service	Council Tax Reduction Scheme	£	£	£
Budget Head	Transfer Payments	(68,000)	0	0
Department	Infrastructure & Environment	2021/22	2022/23	2023/24
Service	Property Management Services	£	£	£
Budget Head	Premises Related Expenditure	(62,000)	0	0
		-	-	-
Department	Social Work & Practice	2021/22	2022/23	2023/24
Service	Joint Learning Disability	£	£	£
Budget Head	Third Party Payments	(91,000)	0	0
	Total	(226,000)	0	0
То				
Department	People, Performance & Change	2021/22	2022/23	2023/24
Service	Business Change & Programme Management	£	£	£
Budget Head	Supplies & Services	27,000	0	0
Department	Finance & Corporate Governance	2021/22	2022/23	2023/24
Service	Covid-19 Reserve Fund	£	£	£
Budget Head	Third Party Payments	48,000	0	0
				1
Department	Education & Lifelong Learning	2021/22	2022/23	2023/24
Service	Education - Probationary Teachers	£	£	£
Budget Head	Employee Costs	148,000	0	0
	l e.	1 0004/001	2222/22	2222/24
Department	Financed by	2021/22	2022/23	2023/24
Service	Council Tax	£	£	£
Budget Head	Income	3,000	0	0
	- · ·			
	Total	226,000	0	0
D	Dealleastion of hudgets agrees Council assistant and	المحمد مصدامه حصا	Parid 10 pr	
Because	Reallocation of budgets across Council services to ad-	uress service and (Jovia- 19 press	ures.

Appendix 4

Budget Virement Requirement

Infrastructure & Environment

No. of Virements 2

1 Virement is required from

Department
Service
Budget Head

Infrastructure & Environment	2021/22	2022/23	2023/24
Property Management Services	£	£	£
Premises related expenditure	(8,000)	0	0

То

Department Service Budget Head

Infrastructure & Environment	2021/22	2022/23	2023/24
Estates Management Services	£	£	£
Premises related expenditure	8,000	0	0

Because

Proposed budget transfer from rates underspend to fund Lowood grounds maintenance pressure within Estates.

2 Virement is required from

Department	Infrastructure & Environment	2021/22	2022/23	2023/24
Service	Property Management Services	£	£	£
Budget Head	Premises Related Expenditure	(256,000)	0	0
Budget Head	Income	(38,000)	0	0
Service	Architects	£	£	£
Budget Head	Income	(4,000)	0	0
Service	Passenger transport	£	£	£
Budget Head	Transport-Related Expenditure	(34,000)	0	0
Budget Head	Income	(45,000)	0	0
Service	Planning	£	£	£
Budget Head	Income	(108,000)	0	0
-			-	
Service	Housing Strategy & Services	£	£	£
Budget Head	Income	(13,000)	0	0
			-	
	Total	(498,000)	0	0
То				
Department	Infrastructure & Environment	2021/22	2022/23	2023/24
Service	Property Management Services	£	£	£
Budget Head	Income	200,000	0	0
Service	Major Projects	£	£	£
Budget Head	Employee costs	3,000	0	0
J		, ,	<u> </u>	
Service	Catering Services	£	£	£
Budget Head	Income	160,000	0	0
Budget Head	Employee Costs	33,000	0	0
Budget Head	Premises related expenditure	14,000	0	0
J		,		
Service	SBc Contracts	£	£	£
Budget Head	Income	24,000	0	0
· ·			•	
Service	Engineers	£	£	£
Budget Head	Employee costs	25,000	0	0
Budget Head	Third Party Payments	39,000	0	0
Ŭ		· · · · · · · · · · · · · · · · · · ·		
	Total	498,000	0	0
		· · · · · · · · · · · · · · · · · · ·		
Because	Proposed transfer of budgets within Infrastruc	cture & Environment to off	set pressures i	using
	forecast underspends.			Ŭ
	'			

Budget Virement Requirement

Social Work & Practice

No. of Virements 1

1 Virement is red	quired from			
Department	Social Work & Practice	2021/22	2022/23	2023/24
Service	Adult Protection	£	£	£
Budget Head	Employee Costs	(17,000)	0	0
	Third Party Payments	(37,000)	0	0
Service	Quality Improvement	£	£	£
Budget Head	Third Party Payments	(24,000)	0	0
Service	Safer Communities	£	£	£
Budget Head	Third Party Payments	(17,000)	0	0
Service	Joint Learning Disability	£	£	£
Budget Head	Third Party Payments	(100,000)	0	0
	T			
Service	People with Physical Disabilities	£	£	£
Budget Head	Third Party Payments	(3,000)	0	0
	_			
	Total	(198,000)	0	0
То				
Department	Social Work & Practice	2021/22	2022/23	2023/24
Service	Emergency Duty Team		£	£
Budget Head	Employee Expenses	4,000	0	0
2 aagot 1 loaa		.,000	-	•
Service	Joint Mental Health	£	£	£
Budget Head	Third Party Payments	100,000	0	0
J	Transfer Payments	49,000	0	0
		<u> </u>	•	•
Service	Generic Services	£	£	£
Budget Head	Third Party Payments	45,000	0	0
· ·			•	
	Total	198,000	0	0
Because	Proposed transfer of budgets within Social V	Vork & Practice to offset	pressures using	g forecast
	underspends.	•	·	

Budget Virement Requirement Education & Lifelong Learning No. of Virements 1

1	Virement	is red	wired	from

Department	Education & Lifelong Learning	2021/22	2022/23	2023/24
Service	Secondary Schools	£	£	£
Budget Head	Employee Costs	(44,000)	0	0

То				
Department	Education & Lifelong Learning	2021/22	2022/23	2023/24
Service	Central Schools - Covid-19	£	£	£
Budget Head	Employee Costs	17,000	0	0
Service	Primary Schools	£	£	£
Budget Head	Employee Costs	27,000	0	0
	Total	44,000	0	0

Because

To cover maternity and long term sickness pressures from E&LL covid-19 funding.

Appendix 4

Budget Virement Requirement

Resilient Communities

No. of Virements 1

1 Virement is required from

Department	
Service	
Budget Head	

Resilient Communities	2021/22	2022/23	2023/24
Non Domestic Rates Relief	£	£	£
Third Party Payments	(25,000)	0	0

То

Department Service Budget Head

Resilient Communities	2021/22	2022/23	2023/24
Community Planning & Engagement	£	£	£
Employee Costs	25,000	0	0

Because

Reduction in discretionary reliefs (£25k) to be used to fund undeliverable community capacity Financial Plan saving (£25k).

Budget Virement Requirement Finance & Corporate Governance No. of Virements 2

1 Virement is re	equired from			
Department	Finance & Corporate Governance	2021/22	2022/23	2023/24
Service	Loan Charges	£	£	£
Budget Head	Capital Financing Costs	(30,000)	(47,474)	(47,474)
То				
Department	Strategic Commissioning & Partnerships	2021/22	2022/23	2023/24
Service	Sports Services	£	£	£
Budget Head	Premises Related Expenses	30,000	47,474	47,474
Because	Reduced borrowing due to timing movements in	the capital programm	o to be used to	o fund
Decause	pressures from i) depreciation and interest charge			Jiuliu
	procedures from the depresentation and interest smart	goo for operto pitorios.		
				_
2 Virement is re	equired from			
Department	Finance & Corporate Governance	2021/22	2022/23	2023/24
Service	Finance	£	£	£
Budget Head	Employee Costs	(9,000)	0	0
Service	Audit & Risk	£	£	£
Budget Head	Employee Costs	(30,000)	0	0
Service	Communications & Marketing	£	£	£
Budget Head	Employee Costs	(34,000)	0	0
	Total	(73,000)	0	0
_				
To Department	Finance & Corporate Governance	2021/22	2022/23	2023/24
Service	Legal Services	2021/22 £	2022/23 £	
Budget Head	Supplies & Services	50,000	0	£
Budget Head	Supplies & Services	30,000		U
Service	Emergency Planning	£	£	£
Budget Head	Employee Costs	5,000	0	0
Service	Covid-19 Reserve Fund	13	£	£
Budget Head	Third Party Payments	18,000	0	0
_aagotoaa	Time I dity I dymente	. 5,555		
	Total	73,000	0	0
Because	Additional staff turnover savings to be used to o	ffeet i) increased cast	relating to inc	lenendont
Decause	inquiry (£50k); ii) additional overtime (£5k); and			ependent
	inquity (200K), ii) additional overtime (20K), and	m, Jovia 19 pressures	, (~10K).	

Budget Virement Requirement

People, Performance & Change

No. of Virements 1

1 Virement is req	uired from			
Department	People, Performance & Change	2021/22	2022/23	2023/24
Service	Employment Support Service	£	£	£
Budget Head	Employee Costs	(43,184)	0	0
	Income	(29,816)	0	0
Service	Business Planning Performance & Policy Development	£	£	£
Budget Head	Income	(17,000)	0	0
	Total	(90,000)	0	0
То				
Department	People, Performance & Change	2021/22	2022/23	2023/24
Service	Human Resources	£	£	£
Budget Head	Employee Costs	79,000	0	0
Service	Business Change & Programme Management	£	£	£
Budget Head	Supplies & Services	11,000	0	0
			T	
	Total	90,000	0	0
Because	Additional staff turnover and increased income to be pressures in addition to undeliverable Financial Plan		aining and recru	uitment

Budget Virement Requirement Financed by No. of Virements 10

1 Virement is red	quired from			
Department	Financed by	2021/22	2022/23	2023/24
Service	Revenue Support Grant	£	£	£
Budget Head	Income	(333,000)	0	0
То				
Department	Education & Lifelong Learning	2021/22	2022/23	2023/24
Service	Central Schools	£	£	£
Budget Head	Third Party Payments	333,000	0	0
2 Virement is red	quired from			
Department	Financed by	2021/22	2022/23	2023/24
Service	Revenue Support Grant	£	£	£
Budget Head	Income	3,000	0	0
То				
Department	Education & Lifelong Learning	2021/22	2022/23	2023/24
Service	Central Schools	£	£	£
		(2.22)		

3	Virement	is rec	quired	from
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Employee Costs

Department	Financed by	2021/22	2022/23	2023/24
Service	Revenue Support Grant	£	£	£
Budget Head	Income	(10,000)	0	0

Department
Service
Budget Head

Budget Head

Because

Education & Lifelong Learning	2021/22	2022/23	2023/24
Central Schools	£	£	£
Income	10,000	0	0

Reduced general revenue grant funding for teacher induction scheme administration costs.

(3,000)

Because

To allocate general revenue grant funding for additional funding to cover the removal of fees for instrumental music tuition.

4 Virement is red Department	Financed by	2021/22	2022/23	2023/24
Service	Revenue Support Grant	2021/22	£	2023/24 £
Budget Head	Income	(781,000)	0	0
Buagot Houa	moomo	(101,000)	<u> </u>	
То				
Department	Education & Lifelong Learning	2021/22	2022/23	2023/24
Service	Central Schools	794 000	£	£
Budget Head	Employee Costs	781,000	0	0
Because	To allocate general revenue grant funding for	newly qualified teachers	s for 2021/22.	
5 Virement is re				
Department	Financed by	2021/22	2022/23	2023/24
Service	Revenue Support Grant	£ (4.4.000)	£	£
Budget Head	Income	(14,000)	0	0
То				
Department	Education & Lifelong Learning	2021/22	2022/23	2023/24
•	Educational Psychology		£	£
Service		£		
Budget Head Because	Employee Costs To allocate general revenue grant funding for	14,000	0	0
Budget Head Because	To allocate general revenue grant funding for	14,000	0	
Budget Head Because 6 Virement is rec	To allocate general revenue grant funding for quired from	14,000 Educational Psychology	0 / trainee.	0
Budget Head Because 6 Virement is repeatment	To allocate general revenue grant funding for quired from Financed by	14,000	0 / trainee.	2023/24
Budget Head Because 6 Virement is red Department Service	To allocate general revenue grant funding for quired from Financed by Revenue Support Grant	Educational Psychology 2021/22 £	0 / trainee.	2023/24 £
Budget Head Because 6 Virement is repeatment	To allocate general revenue grant funding for quired from Financed by	14,000 Educational Psychology	0 / trainee.	2023/24 £
Budget Head Because 6 Virement is red Department Service Budget Head To	To allocate general revenue grant funding for quired from Financed by Revenue Support Grant Income	14,000 Educational Psychology 2021/22 £ (3,253,390)	0 / trainee.	2023/24 £
Budget Head Because 6 Virement is red Department Service Budget Head To Department	To allocate general revenue grant funding for quired from Financed by Revenue Support Grant Income Resilient Communities	Educational Psychology 2021/22 £	0 / trainee.	2023/24 £ 0
Budget Head Because 6 Virement is red Department Service Budget Head To Department Service	To allocate general revenue grant funding for quired from Financed by Revenue Support Grant Income Resilient Communities Localities/Community Fund	14,000 Educational Psychology 2021/22 £ (3,253,390) 2021/22 £	0 / trainee. 2022/23 £ 0 2022/23 £	2023/24 £ 0 2023/24 £
Budget Head Because 6 Virement is red Department Service Budget Head To Department	Employee Costs To allocate general revenue grant funding for quired from Financed by Revenue Support Grant Income Resilient Communities Localities/Community Fund Third Party Payments	14,000 Educational Psychology 2021/22 £ (3,253,390) 2021/22 £ 470,000	0 / trainee. 2022/23 £ 0 2022/23 £ 0 0	2023/24 £ 0 2023/24 £
Budget Head Because 6 Virement is red Department Service Budget Head To Department Service	To allocate general revenue grant funding for quired from Financed by Revenue Support Grant Income Resilient Communities Localities/Community Fund	14,000 Educational Psychology 2021/22 £ (3,253,390) 2021/22 £	0 / trainee. 2022/23 £ 0 2022/23 £	2023/24 £ 0 2023/24 £
Budget Head Because 6 Virement is red Department Service Budget Head To Department Service	To allocate general revenue grant funding for quired from Financed by Revenue Support Grant Income Resilient Communities Localities/Community Fund Third Party Payments Transfer Payments	14,000 Educational Psychology 2021/22 £ (3,253,390) 2021/22 £ 470,000	0 / trainee. 2022/23 £ 0 2022/23 £ 0 0	2023/24 £ 0 2023/24 £ 0
Budget Head Because 6 Virement is rec Department Service Budget Head To Department Service Budget Head	Employee Costs To allocate general revenue grant funding for quired from Financed by Revenue Support Grant Income Resilient Communities Localities/Community Fund Third Party Payments	14,000 Educational Psychology 2021/22 £ (3,253,390) 2021/22 £ 470,000 1,912,649	0 / trainee. 2022/23 £ 0 0 2022/23 £	2023/24 £ 0 2023/24 £ 0
Budget Head Because 6 Virement is recomment Service Budget Head To Department Service Budget Head Service Budget Head	To allocate general revenue grant funding for quired from Financed by Revenue Support Grant Income Resilient Communities Localities/Community Fund Third Party Payments Transfer Payments Customer Advice & Support Services Employee Costs	14,000 Educational Psychology 2021/22 £ (3,253,390) 2021/22 £ 470,000 1,912,649 £ 18,000	0 / trainee.	2023/24 £ 0 2023/24 £ 0 0
Budget Head Because 6 Virement is recomment Service Budget Head To Department Service Budget Head Service Budget Head Service Budget Head Department	To allocate general revenue grant funding for quired from Financed by Revenue Support Grant Income Resilient Communities Localities/Community Fund Third Party Payments Transfer Payments Customer Advice & Support Services Employee Costs Finance & Corporate Governance	14,000 Educational Psychology 2021/22 £ (3,253,390) 2021/22 £ 470,000 1,912,649	0 / trainee. 2022/23 £ 0 0 0 £ 0 0 2022/23 2022/23	2023/24 £ 0 2023/24 £ 0 0 0
Budget Head Because 6 Virement is recomment Service Budget Head To Department Service Budget Head Service Budget Head	To allocate general revenue grant funding for quired from Financed by Revenue Support Grant Income Resilient Communities Localities/Community Fund Third Party Payments Transfer Payments Customer Advice & Support Services Employee Costs	14,000 Educational Psychology 2021/22 £ (3,253,390) 2021/22 £ 470,000 1,912,649 £ 18,000	0 / trainee.	2023/24 £ 0 2023/24 £ 0 0 2023/24 £
Budget Head Because 6 Virement is recomment Service Budget Head To Department Service Budget Head Service Budget Head Department Service Budget Head	To allocate general revenue grant funding for quired from Financed by Revenue Support Grant Income Resilient Communities Localities/Community Fund Third Party Payments Transfer Payments Customer Advice & Support Services Employee Costs Finance & Corporate Governance Covid-19 Reserve Fund Third Party Payments	14,000 Educational Psychology 2021/22 £ (3,253,390) 2021/22 £ 470,000 1,912,649 £ 18,000 2021/22 £ 185,741	0 / trainee. 2022/23 £ 0 0 0 E 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2023/24 £ 0 2023/24 £ 0 2023/24 £
Budget Head Because 6 Virement is recomment Service Budget Head To Department Service Budget Head Service Budget Head Department Service Budget Head Department Service Budget Head Service Budget Head	Employee Costs To allocate general revenue grant funding for grant from Financed by Revenue Support Grant Income Resilient Communities Localities/Community Fund Third Party Payments Transfer Payments Customer Advice & Support Services Employee Costs Finance & Corporate Governance Covid-19 Reserve Fund Third Party Payments Corporate	14,000 Educational Psychology 2021/22 £ (3,253,390) 2021/22 £ 470,000 1,912,649 185,741 £ 185,741	0 / trainee. 2022/23 £ 0 0 0	2023/24 £ 0 2023/24 £ 0 2023/24 £
Budget Head Because 6 Virement is recomment Service Budget Head To Department Service Budget Head Service Budget Head Department Service Budget Head	To allocate general revenue grant funding for quired from Financed by Revenue Support Grant Income Resilient Communities Localities/Community Fund Third Party Payments Transfer Payments Customer Advice & Support Services Employee Costs Finance & Corporate Governance Covid-19 Reserve Fund Third Party Payments	14,000 Educational Psychology 2021/22 £ (3,253,390) 2021/22 £ 470,000 1,912,649 £ 18,000 2021/22 £ 185,741	0 / trainee. 2022/23 £ 0 0 0 E 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	

Because

Additional funding from Scottish Government for i) flexible funding to tackle financial insecurity (£470k); ii) Child Disability Payment (£18k); iii) Scottish Child Payment Bridging Payments (Oct & increased winter) including administration (£399k); iv) free child burials (£6k); v) Council's share of £30m to fund pressures (£667k); vi) Family Pandemic Payments (£369k) and Low Income Pandemic Payments (£1,233k); vii) Local Self Isolation Assistance (£17k); and viii) business support administration grant (£81k).

7 V	/irement	is rec	uired	from
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Department	Financed by	2021/22	2022/23	2023/24
Service	Second Homes Council Tax	£	£	£
Budget Head	Income	(57,000)	0	0

To Der

Department
Service
Budget Head

Infrastructure & Environment	2021/22	2022/23	2023/24
Housing Strategy & Services	£	£	£
Third Party Payments	57,000	0	0

Because

Projected additional income through Second Homes Council Tax.

8 Virement is required from

Department
Service
Budget Head

Financed by	2021/22	2022/23	2023/24
Revenue Support Grant	£	£	£
Income	(587,000)	0	0

To Department Service Budget Head

Education & Lifelong Learning	2021/22	2022/23	2023/24
School Meals	£	£	£
Employee Costs	587,000	0	0

Because

To allocate general revenue grant funding for Universal Free School Meals.

9 Virement is re	equired from			
Department	Financed by	2021/22	2022/23	2023/24
Service	Revenue Support Grant	£	£	£
Budget Head	Income	(3,171,000)	0	0
_				
To Department	Social Work & Practice	2021/22	2022/23	2023/24
Service	Older People	£ 2021/22	£	2023/24 £
Budget Head	Third Party Payments	1,871,000	0	0
Baagot Hoad	Time Farty Fayinonia	1,011,000		<u> </u>
Service	Joint Learning Disabilities	£	£	£
Budget Head	Third Party Payments	377,000	0	0
	Transaction in			
Service	Joint Mental Health	£	£	£
Budget Head	Third Party Payments	17,000	0	0
Service	People with Physical Disabilities	£	£	£
Budget Head	Third Party Payments	48,000	0	0
0	, ,	,	•	
Service	Quality Improvement	£	£	£
Budget Head	Employee Costs	66,000	0	0
.		1 0	- 01	
Service	Generic Services	£	£	£
Budget Head	Third Party Payments	770,000	0	0
Service	Children & Families	£	£	£
Budget Head	Third Party Payments	22,000	0	0
0	, ,	,	•	
	Total	3,171,000	0	0
Because	Gross up redeterminations of revenue fundir			
	services (£873k); ii) Scottish Living Wage up Training Programme (£50k); iv) Unaccompa			
	Mental Health Recovery & Renewal (£66k);			
	iviental Health Recovery & Renewal (200K),	vi) Care at Home winter	r lailling (£1, 4	54K).
10 Virement is re				
Department	Financed by	2021/22	2022/23	2023/24
Service	Revenue Support Grant	£ (000,000)	£	£
Budget Head	Income	(938,000)	0	0
То				
Department	Strategic Commissioning & Partnerships	2021/22	2022/23	2023/24
Service	SB Cares	£	£	£
Budget Head	Third Party Payments	938,000	0	0

To allocate general revenue grant funding for Interim Homecare Winter Pressures.

Because