

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
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To

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

Department	Education & Lifelong Learning	2021/22	2022/23	2023/24
Service	Education - Probationary Teachers	£	£	£
Budget Head	Employee Costs	148,000	0	0

Department	Financed by	2021/22	2022/23	2023/24
Service	Council Tax	£	£	£
Budget Head	Income	3,000	0	0

Total	226,000	0	0
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Because

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

Budget Virement Requirement

Infrastructure & Environment

No. of Virements 2

1 Virement is required from

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

To

Department	Infrastructure & Environment	2021/22	2022/23	2023/24
Service	Estates Management Services	£	£	£
Budget Head	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
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To

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

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

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

Total	498,000	0	0
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Because

Proposed transfer of budgets within Infrastructure & Environment to offset pressures using forecast underspends.

Budget Virement Requirement

Social Work & Practice

No. of Virements 1

1 Virement is required 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
Service	People with Physical Disabilities	£	£	£
Budget Head	Third Party Payments	(3,000)	0	0
	Total	(198,000)	0	0

To

Department	Social Work & Practice	2021/22	2022/23	2023/24
Service	Emergency Duty Team	£	£	£
Budget Head	Employee Expenses	4,000	0	0
Service	Joint Mental Health	£	£	£
Budget Head	Third Party Payments	100,000	0	0
	Transfer Payments	49,000	0	0
Service	Generic Services	£	£	£
Budget Head	Third Party Payments	45,000	0	0
	Total	198,000	0	0

Because

Proposed transfer of budgets within Social Work & Practice to offset pressures using forecast underspends.

Budget Virement Requirement

Education & Lifelong Learning

No. of Virements 1

1 Virement is required from

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

To

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
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Because

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

Budget Virement Requirement

Resilient Communities

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	(25,000)	0	0

To

Department	Resilient Communities	2021/22	2022/23	2023/24
Service	Community Planning & Engagement	£	£	£
Budget Head	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 required 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)

To

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 programme to be used to fund pressures from i) depreciation and interest charges for sports pitches.

2 Virement is required 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
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To

Department	Finance & Corporate Governance	2021/22	2022/23	2023/24
Service	Legal Services	£	£	£
Budget Head	Supplies & Services	50,000	0	0

Service	Emergency Planning	£	£	£
Budget Head	Employee Costs	5,000	0	0

Service	Covid-19 Reserve Fund	£	£	£
Budget Head	Third Party Payments	18,000	0	0

Total	73,000	0	0
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Because

Additional staff turnover savings to be used to offset i) increased costs relating to independent inquiry (£50k); ii) additional overtime (£5k); and iii) Covid-19 pressures (£18k).

Budget Virement Requirement

People, Performance & Change

No. of Virements 1

1 Virement is required 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

To

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
	Total	90,000	0	0

Because

Additional staff turnover and increased income to be used to offset training and recruitment pressures in addition to undeliverable Financial Plan savings.

Budget Virement Requirement

Financed by

No. of Virements 10

1 Virement is required from

Department	Financed by	2021/22	2022/23	2023/24
Service	Revenue Support Grant	£	£	£
Budget Head	Income	(333,000)	0	0

To

Department	Education & Lifelong Learning	2021/22	2022/23	2023/24
Service	Central Schools	£	£	£
Budget Head	Third Party Payments	333,000	0	0

Because

To allocate general revenue grant funding for free school meal holiday support.

2 Virement is required from

Department	Financed by	2021/22	2022/23	2023/24
Service	Revenue Support Grant	£	£	£
Budget Head	Income	3,000	0	0

To

Department	Education & Lifelong Learning	2021/22	2022/23	2023/24
Service	Central Schools	£	£	£
Budget Head	Employee Costs	(3,000)	0	0

Because

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

3 Virement is required from

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

To

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

Because

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

4 Virement is required from

Department	Financed by	2021/22	2022/23	2023/24
Service	Revenue Support Grant	£	£	£
Budget Head	Income	(781,000)	0	0

To

Department	Education & Lifelong Learning	2021/22	2022/23	2023/24
Service	Central Schools	£	£	£
Budget Head	Employee Costs	781,000	0	0

Because

To allocate general revenue grant funding for newly qualified teachers for 2021/22.

5 Virement is required from

Department	Financed by	2021/22	2022/23	2023/24
Service	Revenue Support Grant	£	£	£
Budget Head	Income	(14,000)	0	0

To

Department	Education & Lifelong Learning	2021/22	2022/23	2023/24
Service	Educational Psychology	£	£	£
Budget Head	Employee Costs	14,000	0	0

Because

To allocate general revenue grant funding for Educational Psychology trainee.

6 Virement is required from

Department	Financed by	2021/22	2022/23	2023/24
Service	Revenue Support Grant	£	£	£
Budget Head	Income	(3,253,390)	0	0

To

Department	Resilient Communities	2021/22	2022/23	2023/24
Service	Localities/Community Fund	£	£	£
Budget Head	Third Party Payments	470,000	0	0
	Transfer Payments	1,912,649	0	0

Service	Customer Advice & Support Services	£	£	£
Budget Head	Employee Costs	18,000	0	0

Department	Finance & Corporate Governance	2021/22	2022/23	2023/24
Service	Covid-19 Reserve Fund	£	£	£
Budget Head	Third Party Payments	185,741	0	0

Service	Corporate	£	£	£
Budget Head	Employee Costs	667,000	0	0

Total	3,253,390	0	0
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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 Virement is required from

Department	Financed by	2021/22	2022/23	2023/24
Service	Second Homes Council Tax	£	£	£
Budget Head	Income	(57,000)	0	0

To

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

Because

Projected additional income through Second Homes Council Tax.

8 Virement is required from

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

To

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

Because

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

9 Virement is required 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	£	£	£
Budget Head	Third Party Payments	1,871,000	0	0

Service	Joint Learning Disabilities	£	£	£
Budget Head	Third Party Payments	377,000	0	0

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

Service	Quality Improvement	£	£	£
Budget Head	Employee Costs	66,000	0	0

Service	Generic Services	£	£	£
Budget Head	Third Party Payments	770,000	0	0

Service	Children & Families	£	£	£
Budget Head	Third Party Payments	22,000	0	0

Total		3,171,000	0	0
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Because

Gross up redeterminations of revenue funding relating to i) Social Care pay uplift across various services (£873k); ii) Scottish Living Wage uplift (£706k); iii) Implementation of National Trauma Training Programme (£50k); iv) Unaccompanied Asylum Seeking Children (UASC) (£22k); v) Mental Health Recovery & Renewal (£66k); vi) Care at Home Winter Planning (£1,454k).

10 Virement is required from

Department	Financed by	2021/22	2022/23	2023/24
Service	Revenue Support Grant	£	£	£
Budget Head	Income	(938,000)	0	0

To

Department	Strategic Commissioning & Partnerships	2021/22	2022/23	2023/24
Service	SB Cares	£	£	£
Budget Head	Third Party Payments	938,000	0	0

Because

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