

Budget Virement Requirement

Infrastructure & Environment

No. of Virements 1

1 Virement is required from

Department	Infrastructure & Environment	2021/22	2022/23	2023/24
Service	Housing Strategy & Services	£	£	£
Budget Head	Third Party Payments	(107,000)	107,000	0

To

Department		2021/22	2022/23	2023/24
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	107,000	(107,000)	0

Because

To earmark Second Homes Council Tax budget into 2022/23 to support future investment in affordable housing.

Budget Virement Requirement

Social Work & Practice

No. of Virements 5

1 Virement is required from

Department	Social Work & Practice	2021/22	2022/23	2023/24
Service	Safer Communities	£	£	£
Budget Head	Third Party Payments	(155,500)	155,500	0

To

Department		2021/22	2022/23	2023/24
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	155,500	(155,500)	0

Because

To earmark ring-fenced funding in relation to the recruitment of Wellbeing Officer into 2022-23 and 2023-24 (£74.5k), Community Justice Co-ordinator (£60k), Community Safety Policy Officer (£17k), CEDAR Project transport costs (£4k). Delays in recruitment, partly due to Covid-19 has resulted in these posts not being filled in current year.

2 Virement is required from

Department	Social Work & Practice	2021/22	2022/23	2023/24
Service	Safer Communities	£	£	£
Budget Head	Third Party Payments	(248,864)	248,864	0

To

Department		2021/22	2022/23	2023/24
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	248,864	(248,864)	0

Because

To earmark ring-fenced Rapid rehousing transition plan within Homelessness services - delays due to Covid-19

3 Virement is required from

Department	Social Work & Practice	2021/22	2022/23	2023/24
Service	Quality Improvement	£	£	£
Budget Head	Third Party Payments	(11,000)	11,000	0

To

Department		2021/22	2022/23	2023/24
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	11,000	(11,000)	0

Because

To earmark ring-fenced Appropriate Adult funding - delays due to Covid-19

4 Virement is required from

Department	Social Work & Practice	2021/22	2022/23	2023/24
Service	Child Protection	£	£	£
Budget Head	Employee Costs	(7,061)	7,061	0

To

Department		2021/22	2022/23	2023/24
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	7,061	(7,061)	0

Because

To earmark ring fenced budget into 2022-23 due to delayed roll-out of staff training

5 Virement is required from

Department	Social Work & Practice	2021/22	2022/23	2023/24
Service	Generic Services	£	£	£
Budget Head	Third Party Payments	(423,000)	423,000	0

To

Department		2021/22	2022/23	2023/24
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	423,000	(423,000)	0

Because

To earmark Carers Act funding into 2022-23 due to operational delays in planned expenditure.

Budget Virement Requirement

Education & Lifelong Learning

No. of Virements 5

1 Virement is required from

Department	Education & Lifelong Learning	2021/22	2022/23	2023/24
Service	Early Years	£	£	£
Budget Head	Supplies and Services	(90,300)	0	0

To

Department		2021/22	2022/23	2023/24
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	90,300	0	0

Because

To earmark Realising Change Fund grant from Scottish Government to support the ELC expansion programme , delayed due to Covid. Purpose is to support the benefit and need for change by, planning and supporting the effective change delivery by backfilling of existing staff,

2 Virement is required from

Department	Education & Lifelong Learning	2021/22	2022/23	2023/24
Service	Early Years	£	£	£
Budget Head	Employee Costs	(3,704,743)	0	0

To

Department		2021/22	2022/23	2023/24
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	3,704,743	0	0

Because

To earmark this ring fenced grant from Scottish Government for the Early Years 1140 hours allocation from 2021/2022 into 2022/23 to support the delivery and implementation of the expansion. Underspend due to COVID restrictions and delayed implementation.

3 Virement is required from

Department	Education & Lifelong Learning	2021/22	2022/23	2023/24
Service	Primary Schools	£	£	£
Budget Head	Employee costs	(399,557)	0	0

Service	Secondary Schools	£	£	£
Budget Head	Supplies & Services	(93,547)	93,547	0

Total	(493,104)	93,547	0
-------	-----------	--------	---

To

Department		2021/22	2022/23	2023/24
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	493,104	0	0

Because

To earmark projected Pupil Equity fund (PEF) carry forward from 2021/22 into 2022/23 to cover employee contracts until the end of the academic year.

4 Virement is required from

Department	Education & Lifelong Learning	2021/22	2022/23	2023/24
Service	Primary Schools	£	£	£
Budget Head	Suppliers & Services	(190,884)	0	0

To

Department		2021/22	2022/23	2023/24
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	190,884	0	0

Because

To earmark projected DSM carry forward from 2021/22 into 2022/23.

5 Virement is required from

Department	Education & Lifelong Learning	2021/22	2022/23	2023/24
Service	Central Schools	£	£	£
Budget Head	third Party Payments	(400,000)	0	0

To

Department		2021/22	2022/23	2023/24
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	400,000		0

Because

To earmark balance of Covid-19 education recovery funding to Covid-19 Reserve (£400k).

Budget Virement Requirement

Resilient Communities

No. of Virements 4

1 Virement is required from

Department	Resilient Communities	2021/22	2022/23	2023/24
Service	Economic Development	£	£	£
Budget Head	Supplies & Services	(36,000)	36,000	0
	Third Party Payments	(135,000)	135,000	0
	Total	(171,000)	171,000	0

To

Department		2021/22	2022/23	2023/24
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	171,000	(171,000)	0

Because

To earmark budget into 2022/23 to fund economic development activity (£171k).

2 Virement is required from

Department	Resilient Communities	2021/22	2022/23	2023/24
Service	Business Support	£	£	£
Budget Head	Supplies & Services	(100,000)	100,000	0

To

Department		2021/22	2022/23	2023/24
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	100,000	(100,000)	0

Because

To earmark available budget into 2022/23 to i) fund additional business support resource to backfill Business Managers currently supporting Hubs so they can focus on tasks to achieve Financial Plan savings in 2022/23 (£52k) and temporarily support the delivery of challenging Financial Plan savings (£48k).

3 Virement is required from

Department	Resilient Communities	2021/22	2022/23	2023/24
Service	Localities & Community Funds	£	£	£
Budget Head	Supplies & Services	(104,000)	104,000	0
Service	Localities & Community Funds	£	£	£
Budget Head	Supplies & Services	(57,000)	57,000	0
	Total	(161,000)	161,000	0

To

Department		2021/22	2022/23	2023/24
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	161,000	(161,000)	0

Because

To earmark available budget into 2022/23 for the Community Fund (£104k) and Build Back Better Borders (£57k).

4 Virement is required from

Department	Resilient Communities	2021/22	2022/23	2023/24
Service	Customer Advice & Support Services	£	£	£
Budget Head	Supplies & Services	(195,000)	195,000	0

To

Department		2021/22	2022/23	2023/24
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	195,000	(195,000)	0

Because

To earmark available budget into 2022/23 to fund various system upgrades required that have been delayed due to IT issues (£195k).

Budget Virement Requirement

Finance & Corporate Governance

No. of Virements 7

1 Virement is required from

Department	Finance & Corporate Governance	2021/22	2022/23	2023/24
Service	Communications & Marketing	£	£	£
Budget Head	Supplies & Services	(10,000)	10,000	0

To

Department		2021/22	2022/23	2023/24
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	10,000	(10,000)	0

Because

To earmark available budget into 2022/23 for email distribution tool (£10k).

2 Virement is required from

Department	Finance & Corporate Governance	2021/22	2022/23	2023/24
Service	Assessor & Electoral Registration Services	£	£	£
Budget Head	Supplies & Services	(13,000)	13,000	0

To

Department		2021/22	2022/23	2023/24
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	13,000	(13,000)	0

Because

To earmark available budget into 2022/23 to cover additional electoral registration costs associated with the Local Government Election on 5 May i.e. processing of increased postal vote applications (£13k).

3 Virement is required from

Department	Finance & Corporate Governance	2021/22	2022/23	2023/24
Service	Covid-19 Reserve Fund	£	£	£
Budget Head	Third Party Payments	(1,000,000)	0	0

Department	Strategic Commissioning & Partnerships	2021/22	2022/23	2023/24
Service	Cultural Services	£	£	£
Budget Head	Third Party Payments	0	649,000	0

Service	Sports Services	£	£	£
Budget Head	Third Party Payments	0	351,000	0

Total	(1,000,000)	1,000,000	0
-------	-------------	-----------	---

To

Department		2021/22	2022/23	2023/24
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	1,000,000	(1,000,000)	0

Because

To earmark available budget into 2022/23 to support increase in funding for Culture and Sports Trusts as per the draft Financial Plan (£1m).

4 Virement is required from

Department	Finance & Corporate Governance	2021/22	2022/23	2023/24
Service	Corporate	£	£	£
Budget Head	Employee Costs	(1,353,000)	1,353,000	0

To

Department		2021/22	2022/23	2023/24
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	1,353,000	(1,353,000)	0

Because

To earmark available budget into 2022/23 to support the Financial Plan as outlined in the draft plan (£1,353k).

5 Virement is required from

Department	Finance & Corporate Governance	2021/22	2022/23	2023/24
Service	Finance	£	£	£
Budget Head	Income	(24,000)	24,000	0

To

Department		2021/22	2022/23	2023/24
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	24,000	(24,000)	0

Because

To earmark unapplied Revenue Support Grant into 2022/23.

6 Virement is required from

Department	Finance & Corporate Governance	2021/22	2022/23	2023/24
Service	Protective Services	£	£	£
Budget Head	Employee Costs	(54,000)	54,000	0

To

Department		2021/22	2022/23	2023/24
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	54,000	(54,000)	0

Because

To earmark additional funding into 2022/23 to support increased workload of Environmental Health officers due to Covid-19 (£54k).

7 Virement is required from

Department	Finance & Corporate Governance	2021/22	2022/23	2023/24
Service	Loan Charges	£	£	£
Budget Head	Capital Financing Costs	(1,000,000)	0	0

To

Department		2021/22	2022/23	2023/24
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	1,000,000	0	0

Because

To earmarked forecast underspend due to favourable interest rates and reduced borrowing requirement due to timing movements in the capital programme to establish a Treasury Allocated Reserve (£1m).

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	Corporate Transformation	£	£	£
Budget Head	Third Party Payments	(210,000)	210,000	0

To

Department		2021/22	2022/23	2023/24
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	210,000	(210,000)	0

Because

To earmark available budget into 22/23 to fund Transformation (£210k).

Budget Virement Requirement

Strategic Commissioning & Partnership No. of Virements 1

1 Virement is required from

Department	Strategic Commissioning & Partnership	2021/22	2022/23	2023/24
Service	Information Technology	£	£	£
Budget Head	Third Party Payments	(5,217,000)	5,217,000	0

To

Department		2021/22	2022/23	2023/24
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	5,217,000	(5,217,000)	0

Because

To earmark available budget into 2022/23 to support IT Transformation (£5,217k).

Budget Virement Requirement

Financed by

No. of Virements 1

1 Virement is required from

Department	Financed by	2021/22	2022/23	2023/24
Service	Revenue Support Grant	£	£	£
Budget Head	Income	(6,000)	0	0
Department	Finance & Corporate Governance	2021/22	2022/23	2023/24
Service	Corporate	£	£	£
Budget Head	Third Party Payments	0	6,000	0
Total		(6,000)	6,000	0

To

Department		2021/22	2022/23	2023/24
Service		£	£	£
Budget Head	General Fund Reserve - Earmarked Balances	6,000	(6,000)	0

Because

To earmark unapplied Revenue Support Grant into 2022/23.