

## ANGUS COUNCIL

Finance &amp; Information Technology Committee - 28 January 2003

## REVENUE BUDGET 2002/2003 - VIREMENT

## REPORT BY THE DIRECTOR OF FINANCE

**ABSTRACT**

The purpose of this report is to advise members of the Committee of the Virement Proposals up to 31st December, 2002

**1. RECOMMENDATION**

1.1 The Committee is asked to note the contents of the report.

**2. SITUATION UPDATE**

2.1 The following table details the adjustments to budgets either by virement from other Budget heads or by additional income.

Category 1			Virement To £	Virement From £
<b>Social Work</b>				
<b>Children &amp; Families</b>				
Children & Families	Assessment	Staff Costs	135,983	
Children & Families	Assessment	Transport Costs	29,915	
Children & Families	Assessment	Income		149,800
Children & Families	Community	Third Party Payments	102,279	
Children & Families	Community	Staff Costs	66,087	
Children & Families	Community	Supplies & Services	9,000	
Children & Families	Community	Transport Costs	17,175	
Children & Families	Community	Income		102,400
Children & Families	Community	Property Costs	2,000	
Children & Families	Residential	Third Party Payments	24,164	
Children & Families	Residential	Income		30,000
Criminal Justice Services	Criminal Justice	Third Party Payments		50,000
Criminal Justice Services	Criminal Justice	Income		34,702
Criminal Justice Services	Criminal Justice	Staff Costs	45,292	
Criminal Justice Services	Criminal Justice	Supplies & Services	16,000	
Dementia	Assessment	Transport Costs	15,031	
Learning Disabilities	Assessment	Staff Costs	13,800	
Learning Disabilities	Community	Staff Costs		982
Learning Disabilities	Community	Property Costs	1,500	
Learning Disabilities	Community	Transport Costs		10,639
Learning Disabilities	Community	Supplies & Services	3,500	
Learning Disabilities	Community	Third Party Payments	8,000	
Learning Disabilities	Community	Income		8,000
Learning Disabilities	Residential	Staff Costs		4,870
Learning Disabilities	Residential	Transport Costs	7,340	
Learning Disabilities	Residential	Income		19,000
Learning Disabilities	Residential	Third Party Payments	90,182	
Older People	Assessment	Staff Costs	19,611	
Older People	Assessment	Transport Costs	12,758	
Older People	Assessment	Supplies & Services	5,820	
Older People	Assessment	Income		61,994
Older People	Community	Third Party Payments	3,398,092	
Older People	Community	Income		29,006
Older People	Community	Staff Costs	21,538	
Older People	Community	Supplies & Services	4,468	
Older People	Community	Transport Costs	140,245	
Older People	Residential	Income		277,000
Older People	Residential	Third Party Payments	660,288	
Mental Illness	Assessment	Staff Costs	14,765	
Mental Illness	Assessment	Transport Costs	3,758	
Mental Illness	Assessment	Income		14,183
Mental Illness	Community	Staff Costs	24,742	
Mental Illness	Community	Income		24,742
Mental Illness	Residential	Third Party Payments	10,951	
Physical Disabilities	Assessment	Staff Costs	13,765	
Physical Disabilities	Community	Transport Costs	2,311	
Physical Disabilities	Residential	Third Party Payments	83,133	

Category 1			Virement To £	Virement From £
<b>Social Work (contd.)</b>				
Physical Disabilities	Residential	Income		1,000
SSMSS	SSMSS	Third Party Payments	59,801	
SSMSS	SSMSS	Income		44,422
SSMSS	SSMSS	Staff Costs	84,301	
SSMSS	SSMSS	Supplies & Services	5,500	
SSMSS	SSMSS	Transport Costs	2,200	
Social Work	Additional Funding - (Scottish Executive)	Income		4,292,555
Total			5,155,295	5,155,295

Category 1			Virement To £	Virement From £
<b>Housing</b>				
Housing	Housing Revenue A/c	Capital		469,000
Housing	Housing Revenue A/c	Property Reserves	630,000	
Housing	Housing Revenue A/c			161,000
Total			630,000	630,000

Category 2			Virement To £	Virement From £
<b>Miscellaneous Services</b>				
Miscellaneous Services	Corporate Properties	Income		6,000
Miscellaneous Services	Corporate Properties	Property Costs	6,000	
Total			6,000	6,000

Category 2			Virement To £	Virement From £
<b>Environmental &amp; Consumer Protection</b>				
Environmental & Consumer Protection	Vehicle Hire Centre	Income		34,000
Environmental & Consumer Protection	Waste Management Service Provision	Income		150,000
Environmental & Consumer Protection	Consumer Protection	Staff Costs	10,000	
Environmental & Consumer Protection	Environmental Health	Staff Costs	130	
Environmental & Consumer Protection	Waste Management Service Provision	Staff Costs		130
Environmental & Consumer Protection	Consumer Protection	Supplies & Services	3,000	
Environmental & Consumer Protection	Waste Management Service Provision	Supplies & Services		48,000
Environmental & Consumer Protection	Waste Management Service Provision	Third Party Payments	30,000	
Environmental & Consumer Protection	Vehicle Hire Centre	Third Party Payments	59,000	
Environmental & Consumer Protection	Waste Management Service Provision	Third Party Payments	18,000	
Environmental & Consumer Protection	Vehicle Hire Centre	Travel Costs		25,000
Environmental & Consumer Protection	Waste Management Service Provision	Capital	150,000	
Environmental & Consumer Protection	Additional Funding - Scottish Exec	Income		13,000
Total			270,130	270,130

Category 2			Virement To £	Virement From £
<b>Cultural Services</b>				
Cultural Services	HQ & Directorate	Income	4,500	
Cultural Services	Public Halls & Theatre	Income		4,500
Cultural Services	HQ & Directorate	Staff Costs		27,881
Cultural Services	Public Halls & Theatre	Staff Costs	27,881	
Cultural Services	HQ & Directorate	Supplies & Services		39,695
Cultural Services	Libraries, Information & Archives	Supplies & Services	31,395	
Cultural Services	Museums & Galleries	Supplies & Services	1,300	
Cultural Services	Public Halls & Theatre	Supplies & Services	7,000	
Total			72,076	72,076

Category 2			Virement To £	Virement From £
<b>Planning &amp; Transport</b>				
Planning & Transport	Transport Section	Third Party Payments		75,000
Planning & Transport	Transport Section	Third Party Payments		12,000
Planning & Transport	Transport Section	Capital	75,000	
Planning & Transport	Transport Section	Tendered Service	12,000	
Total			87,000	87,000

Category 3			Virement To £	Virement From £
<b>Law &amp; Administration</b>				
Law & Administration	Print Unit	Income		13,537
Law & Administration	HQ Buildings	Supplies & Services	8,537	
Law & Administration	Core Services	Staff Costs	5,000	
Total			13,537	13,537

Category 3			Virement To £	Virement From £
<b>Chief Executives</b>				
Chief Executives	Chief Executive	Transport Costs		2,500
Chief Executives	Emergencies Planning	Transport Costs	2,500	
Total			2,500	2,500

Category 3			Virement To £	Virement From £
<b>Finance Department</b>				
Finance (General)	Finance (General)	Supplies & Services	13,000	
Finance (Revenues)	Finance (Revenues)	Third Party Payments	22,050	
Finance (Revenues)	Finance (Revenues)	Staff Costs	79,887	
Finance (Revenues)	Finance (Revenues)	Transport Costs	17,000	
Finance (Revenues)	Finance (Revenues)	Property Costs	16,000	
Finance (Revenues)	Finance (Revenues)	Supplies & Services	9,400	
Finance (Revenues)	Finance (Revenues)	Income		144,337
Total			157,337	144,337

Category 3			Virement To £	Virement From £
<b>Information Technology</b>				
Finance (General)	Information Technology	Supplies & Services		9,000
Total			0	9,000

Category 3			Virement To £	Virement From £
<b>Personnel</b>				
Personnel	Personnel	Staff Costs		15,000
Personnel	Personnel	Supplies & Services	15,000	
Personnel	Training Services	Income		112,050
Personnel	Training Services	Staff Costs	65,500	
Finance (General)	Personnel	Supplies & Services		4,000
Personnel	Training Services	Supplies & Services	24,250	
Personnel	Training Services	Transport Costs	25,000	
Personnel	Training Services	Property Costs		2,700
Total			129,750	133,750

Category 3			Virement To £	Virement From £
<b>General Fund Balances - 2001/02 Underspends (50% carry forward)</b>				
General Fund Balances	General Fund Balances	Balances		924,000
Chief Executive	Chief Executive	Supplies & Services	20,000	
Chief Executive	Members' Services	Supplies & Services	28,000	
Chief Executive	Emergency Planning	Supplies & Services	2,000	
Law & Administration	Law & Administration	Supplies & Services	8,000	
Information Technology	Information Technology	Supplies & Services	30,000	
Personnel	Personnel	Staff Costs	30,000	
Training Services	Training Services	Supplies & services	15,000	
Training Services	Training Services	Staff Costs	10,000	
Property Services	Property Services	Supplies & Services	13,000	
Property Services	Property Services	Transport Costs	17,000	
Property Services	Local Offices	Property Costs	5,000	
Economic Development	Economic Development	Supplies & Services	21,000	
Roads	Roads	Capital	11,000	
Education	Education	Supplies & Services	84,000	
Planning & Transport	Planning	Supplies & Services	50,000	
Recreation Services	Headquarters	Property Costs	33,000	
Recreation Services	Headquarters	Third Party Payments	78,000	

Category 3			Virement To £	Virement From £
<b>General Fund Balances - 2001/02 Underspends (50% carry forward) (contd.)</b>				
Cultural Services	Cultural Services	Staff Costs	13,000	
Cultural Services	Cultural Services	Supplies & Services	11,000	
Environmental & Consumer Protection	Environmental & Consumer Protection	Supplies & Services	157,000	
Social Work	SSMSS	Third Party Payments	288,000	
Total			924,000	924,000

Category 3			Virement To £	Virement From £
<b>CO Increments 02/03</b>				
Contract Services	Contract Services	Income		8,366
Central Support Service Recharge	Central Support Service Recharge	Staff Costs	11,463	
Consumer Protection	Consumer Protection	Staff Costs	737	
Contract Services	Contract Services	Staff Costs	8,366	
Criminal Justice	Criminal Justice	Staff Costs	487	
Social Work Directorate - SSR	Directorate - SSR	Staff Costs	5,207	
Economic Development	Economic Development	Staff Costs	3,487	
Education	Education	Staff Costs	15,658	
Environmental Health	Environmental Health	Staff Costs	2,463	
Finance General	Finance General	Staff Costs	12,175	
Finance Revenues	Finance Revenues	Staff Costs	2,873	
Information Technology	Information Technology	Staff Costs	11,263	
Law & Administration	Law & Administration	Staff Costs	12,171	
Leisure Services - HQ&Dir Cult Serv	Leisure Services - HQ&Dir Cult Serv	Staff Costs	2,854	
Leisure Services - HQ&Dir Rec Serv	Leisure Services - HQ&Dir Rec Serv	Staff Costs	8,381	
Personnel	Personnel	Staff Costs	6,334	
Planning Director & Office Serv	Planning Director & Office Serv	Staff Costs	10,912	
Property Services	Property Services	Staff Costs	10,912	
Roads	Roads	Staff Costs	9,147	
Sports Centres & Swimming Pools	Sports Centres & Swimming Pools	Staff Costs	8,366	
Social Work - SSMSS	S Work - SSMSS	Staff Costs	13,451	
Vehicle Hire Centre	Vehicle Hire Centre	Staff Costs	3,126	
Waste Management Service Prov	Waste Management Service Prov	Staff Costs	2,797	
Miscellaneous Other Services	Miscellaneous Other Services	Staff Costs		154,264
Total			162,630	162,630

Category 3			Virement To £	Virement From £
<b>General Fund Balances - Policy Led Budgeting</b>				
General Fund Balances	PL Budgeting	Balances		180,400
Policy Led Budget	Miscellaneous Services	Supplies & Services	140,600	
Policy Led Budget	Law & Administration	Staff Costs	5,200	
Policy Led Budget	Economic Development	Supplies & Services	3,400	
Policy Led Budget	Personnel	Supplies & Services	31,200	
Total			180,400	180,400
<b>TOTAL</b>			<b>7,790,655</b>	<b>7,790,655</b>

2.2 The above adjustments have been categorised into the three blocks described in the Financial Regulations, which permit different levels of virement depending on the relative size of the committee involved. The adjustments are also reflected in the Monitoring/Probable Outturn Reports.

### 3. HUMAN RIGHTS IMPLICATIONS

There are no Human Rights implications arising from this Report.

### 4. CONCLUSION

4.1 The Financial Regulations recognise that there needs to be some flexibility afforded to budget holders in terms of being able to transfer amounts between budget heads. The budget carry-forwards are included as virements from the General Fund balances. Additional funding from the Scottish Executive has been included. All other virements are cost-centre transfers between accounts.

### 5. CONSULTATION

5.1 The Chief Executive and the Director of Law and Administration have been consulted on this report.

**DAVID S. SAWERS**  
Director of Finance

NOTE: No background papers, as defined by Sections 50D of the Local Government (Scotland) Act 1973 (other than any containing confidential or exempt information), were relied on to any material extent in preparing this report.