

**TO: EXECUTIVE DIRECTOR:PEOPLE
EXECUTIVE MEMBER FOR CHILDREN, YOUNG PEOPLE & LEARNING
EXECUTIVE MEMBER FOR ADULT SERVICES, HEALTH AND HOUSING**

DATE: 21 MARCH 2019

**ANNUAL REPORT ON BUDGET VIREMENTS: 2018-19 FINANCIAL YEAR
Finance Business Partners – CYPL and ASCHH**

1 PURPOSE OF REPORT

- 1.1 The purpose of this annual report is to seek agreement to a range of budget virements, as required under the Council's Financial Regulations.

2 RECOMMENDATIONS

- 2.1 That the Director **AGREES** the virements proposed in columns 1 and 2 of Annex A and Annex B;
- 2.2 That the Executive Member for Children, Young People and Learning **AGREES** the virements proposed in columns 3 and 4 of Annex A
- 2.3 That the Executive Member for Adult Services **AGREES** the virements proposed in columns 3 and 4 of Annex C.

3 REASONS FOR RECOMMENDATIONS

- 3.1 To ensure that 2018-19 budget virements are suitably approved.

4 ALTERNATIVE OPTIONS CONSIDERED

- 4.1 Not applicable.

5 SUPPORTING INFORMATION

- 5.1 Financial Regulations provide the framework for managing the authority's financial affairs. This framework requires all Officers to carry out their responsibilities in an open and consistent manner. They have been designed to promote and maintain the high standards expected of the public sector in dealing with the Council's finances.
- 5.2 To enable effective budget management, there are occasions during the year that changes to initially approved budgets are required. The scheme of virement contained within Financial Regulations is intended to enable the Executive, Directors and their staff to manage budgets with a degree of flexibility within the overall policy framework determined by the Full Council, and therefore to optimise the use of resources.
- 5.3 The maximum level of virement permitted under the scheme is set out in the following table.

Value	Authoriser
Up to and including £25,000	Director
Over £25,000 up to and including £50,000	Executive Member
Over £50,000 up to and including £100,000	Executive
Over £100,000	Full Council

5.4 Annex A sets out the virements requested to be approved. Columns 5 to 6 are subject to approval by the Executive and Full Council as appropriate. This also includes and permanent changes relating to the Devolved Staffing Budgets which must be agreed by Full Council.

6 ADVICE RECEIVED FROM STATUTORY AND OTHER OFFICERS

Borough Solicitor

6.1 Not sought.

Borough Treasurer

6.2 The recommendations in this report are in accordance with provisions contained in Financial Regulations.

Equalities Impact Assessment

6.3 There are no specific impacts arising from this report.

Strategic Risk Management Issues

6.4 There are no strategic risk management issues arising from this report.

7 CONSULTATION

7.1 Not applicable.

Background Papers

Financial Regulations.

Contact for further information

Paul Clark, Finance Business Partner – CYPL 4054

Julian McGowan, Finance Business Partner – ASCHH 1604

Doc. Ref

K:\Pine\Executive\Executive Member\Exec Member 19.03\Exec Member 2018-19 Budget Virements.doc

Approved by Nikki Edwards
Executive Director: People

Signature.....
Date: 21 March 2019

Approved by Cllr Dr Gareth Barnard
Executive Member, Children, Young People & Learning

Signature.....
Date: 21 March 2019

Approved by Cllr Dale Birch
Executive Member, Adult Services, Health and Housing

Signature.....
Date: 21 March 2019

Proposed 2018/19 Budget Virements – CYPL

Description of budget virement	Up to £25k - Director		£25k to £50k - Exec Member		CYPL budgets over £50k or DSB - Executive / Full Council	
	1 Debit £k	2 Credit £k	3 Debit £k	4 Credit £k	5 Debit £k	6 Credit £k
<u>DEPARTMENTAL CASH BUDGET</u>						
<u>Virements</u>						
The Department for Education has issued increased funding through the School Improvement and Brokerage Grant for LAs to support schools in raising standards. There will be an additional £0.072m unringfenced grant which will be used in accordance with the intended purposes of the grant.					72.0	-72.0
<u>Devolved Staffing Budgets</u>						
The council is part of the Thames Valley Adoption Agency (TVAA) and the Post Adoption Social Worker was transferred to the agency in December 2017 as part of the process to align all appropriate functions of partnering authorities into the TVAA.						
Other Children and Family Services - DSB Children Looked After - non-DSB					60.0	-60.0
Schools hosting Children's Centres / Family Hubs have traditionally provided caretaking and site services for the council through Service Level Agreements. As schools have discontinued these arrangements, direct recruitment at 3 sites has been required to efficiently and safely operate facilities for the public.						
Early Years, Childcare and Play					18.0	-18.0
Total	0.0	0.0	0.0	0.0	150.0	-150.0

Description of budget virement	Up to £25k - Director		£25k to £50k - Exec Member		CYPL budgets over £50k or DSB - Executive / Full Council	
	1	2	3	4	5	6
	Debit £k	Credit £k	Debit £k	Credit £k	Debit £k	Credit £k
<u>SCHOOLS BUDGET</u>						
<u>Virements</u>						
<p>The Council's Budget setting process agreed that the allocation of budgets to individual lines of the Schools Budget could be agreed by the Executive Member, up to the level of anticipated grant income. The original budget approved by the Council was on a provisional basis and adjustments are now reported to reflect the changes agreed by the Executive Member as part of the budget setting process, all of which were supported by the Schools Forum.</p>						
Funds Delegated to Schools	25.0		18.3			
School Grant Income		-25.0		-18.3		
De-delegated Budgets		-2.2				
Funds Delegated to Special Schools					205.8	
Maintained Schools & Academies					210.8	
NMSS & Colleges						-616.7
Education out of School	16.0					
Other SEN Services					99.3	
EY Free Entitlement		-25.0		-10.6		
Other EY Services		-0.9				
DSG	12.1		10.6		100.8	
<u>Virements</u>						
<p>The Education and Skills Funding Agency has confirmed changes to Dedicated School Grant funding in respect of the High Needs Block. There is a further £0.247m from census data changes and £0.302m from the additional £250m of high needs funding – £125m for 2018-19; £125m for 2019-20 from the government "in recognition of the cost pressures that LAs are experiencing on the high needs element of this Grant [the DSG]".</p>						
Non-Maintained Special Schools & Colleges					549.7	
Dedicated Schools Grant						-549.7

Description of budget virement	Up to £25k - Director		£25k to £50k - Exec Member		CYPL budgets over £50k or DSB - Executive / Full Council	
	1	2	3	4	5	6
	Debit £k	Credit £k	Debit £k	Credit £k	Debit £k	Credit £k
<u>SCHOOLS BUDGET</u>						
<u>Devolved Staffing Budgets</u>						
A historic underspend on the Sensory Consortium Contract is being used to fund a Mental Health support worker. This post was previously funded via a grant from the CCG. This is seen as a key responsibility which supports schools and covers some requirements for Ofsted.						
Other SEN Services					50.0	-50.0
The Autism Support Service was originally delivered to pupils in mainstream schools through a Service Level Agreement provided by Kennel Lane Special School. This highly valued service is now directly provided by the council with all costs relating to staffing.						
Other SEN Services					85.0	-85.0
Total	53.1	-53.1	28.9	-28.9	1,301.4	-1,301.4

Proposed 2018/19 Budget Virements – ASCHH

Description of budget virement	Up to £25k - Director		£25k - £50k - Exec Member		Over £50k - Exec / Full Council	
	1	2	3	4	5	6
	Debit £k	Credit £k	Debit £k	Credit £k	Debit £k	Credit £k
Confirmation of the Local Reform and Community Voices government grant which was not confirmed until after the budget had been set. ACT Director: government grants	17	-17				
To correct the joint safeguarding board with the Royal Borough of Windsor & Maidenhead, and reflect the agreed Memorandum of Understanding. Safeguarding - income Safeguarding - expenditure CMHTOA			41	-16 -25		
Amalgamate the equipment budget into one line. ACT Assistive equipment & technology			40	-40		
To reflect costs that will be met from the Supporting People budget as opposed to the Homelessness service. Housing Options Supporting People					66	-66
To reflect changes in internal management structures and funding of the community connectors from the Public Health grant. Commissioning: employees Connections Hub: employees Safeguarding: employees Director: vacancy factor					72 74	-72 -74
To reflect additional Adult Social Care grant not included in the base budget. Director: government grants ACT CMHTOA CTPLD					126 74 88	-288
To reflect final funding from the Better Care Fund. The final plan was not confirmed until after the initial budget had been set. Income from the NHS Assistive equipment & technology CMHTOA Programme Support, prevention and intermediate care.					180 103 40	-323
To reflect the structure of the new community based intermediate care service, following the closure of Bridgewell. This includes additional funding from the Better Care Fund. Intermediate Care ACT					276	-276
Additional government grant announced in September 2018 to help local authorities deal with winter pressures in Adult Social Care. Government Grants ACT & CMHTOA: employees ACT: contracted services					96 266	-362
TOTAL	17	-17	81	-81	1,461	-1,461