

2021/22 BUDGET NET EXPENDITURE - MOVEMENTS IN THE YEAR

	Reference	Virements - Permanent or Temporary	People £m	Schools £m	Finance £m	Corporate, Customer & Community Services £m	Economy & Infrastructure £m	Fire & Rescue Services £m	Local Committees £m	Corporately Charged £m	Sub total - Service Exp £m	Depn Chgd to Services £m	Precepts Paid £m	Inflation & Cont. £m	Sub total - Other items £m	NET BUDGET excl Reserves £m
APPROVED BUDGET COUNTY COUNCIL 18 February 2021			196.840	0.000	37.919	39.526	129.175	20.479	9.438	5.743	439.120	(34.867)	0.873	13.045	(20.949)	418.171
<i>Late Adjustments not included in budget model</i>											0.000				0.000	0.000
Transfer of Active Travel (2626901) from C13 to C20			0.040				(0.040)				0.000				0.000	0.000
Budget Amended for Late Adjustments			196.880	0.000	37.919	39.526	129.135	20.479	9.438	5.743	439.120	(34.867)	0.873	13.045	(20.949)	418.171
Q1 Cash Limit Adjustments																
Inflation - D'down re Adults Contracts			3.665								3.665			(3.665)	(3.665)	0.000
											0.000				0.000	0.000
											0.000				0.000	0.000
REVISED BUDGET at 30 APRIL 2021			200.545	0.000	37.919	39.526	129.135	20.479	9.438	5.743	442.785	(34.867)	0.873	9.380	(24.614)	418.171
EMR Drawdown - Welfare Reserve Drawdown			0.022								0.022				0.000	0.022
Inflation Drawdown - Ways to Welfare			0.035								0.035			(0.035)	(0.035)	0.000
Tfr from People to CCCS for SPA			(0.975)			0.975					0.000				0.000	0.000
Tfr to People - Active Travel Staffing Budget			0.049				(0.049)				0.000				0.000	0.000
Inflation Drawdown - Living Wage Increase			0.030								0.030			(0.030)	(0.030)	0.000
Full Year effect of 20/21 CL0605 Digital Team Budget Pressure						0.050					0.050			(0.050)	(0.050)	0.000
EMR Drawdown - Commons ACT to fund annual staff cost and associated							0.037				0.037				0.000	0.037
EMR Drawdown - Active Travel Tranche 2			0.005								0.005				0.000	0.005
Inflation Drawdown - Fostering Allowances			0.113								0.113			(0.113)	(0.113)	0.000
											0.000				0.000	0.000
											0.000				0.000	0.000
											0.000				0.000	0.000
REVISED BUDGET at 31 MAY 2021			199.824	0.000	37.919	40.551	129.123	20.479	9.438	5.743	443.077	(34.867)	0.873	9.152	(24.842)	418.235
Full Year effect of 20/21 CL1001 - HR Fire Pension Officers Post						0.050					0.050			(0.050)	(0.050)	0.000
Full Year effect of 20/21 CL1202 - Gold Pay Award for Deputy & Chief Fire Officers								0.014			0.014			(0.014)	(0.014)	0.000
EMR Drawdown - Working Together Highways project							0.009				0.009				0.000	0.009
EMR Drawdown - Transfer Active Travel to People			0.012								0.012				0.000	0.012
EMR Drawdown - Supported Bus Services Grant							0.381				0.381				0.000	0.381
EMR Drawdown - Local Committees									0.913		0.913				0.000	0.913
Inflation Increase on Precepts											0.000		0.019	(0.019)	0.000	0.000
Tfr to People - Virement for Staff			0.140				(0.140)				0.000				0.000	0.000
Tfr to EMR - Innovation Fund Budget										(2.500)	(2.500)				0.000	(2.500)
EMR Drawdown - LNRS Pilot							0.042				0.042				0.000	0.042
EMR Drawdown - Social Enterprise							0.094				0.094				0.000	0.094
EMR Drawdown - Innov Fund Micro Enterprises / Providers						0.150					0.150				0.000	0.150
EMR Drawdown - Service Centre Innovation Fund						0.305					0.305				0.000	0.305
EMR Drawdown - Communication Innovation Fund						0.035					0.035				0.000	0.035
EMR Drawdown - Library Book Fund						0.218					0.218				0.000	0.218
EMR Drawdown - Library Culture & Arts Fund						0.052					0.052				0.000	0.052
EMR Drawdown - Library Furniture & Equipment						0.036					0.036				0.000	0.036
Property Contribution to 21/22 Enterprise Saving							(0.145)			0.145	0.000				0.000	0.000
EMR Drawdown - Parking Enforcement							0.081				0.081				0.000	0.081
EMR Drawdown - Capacity Reserve to fund temp AD - Growth and Infrastructure Post for 21/22							0.095				0.095				0.000	0.095
EMR Drawdown - Capacity Reserve to fund temp Windermere Ferry Costs							0.100				0.100				0.000	0.100

	Reference	Virements - Permanent or Temporary	People	Schools	Finance	Corporate, Customer & Community Services	Economy & Infrastructure	Fire & Rescue Services	Local Committees	Corporately Charged	Sub total - Service Exp	Depn Chgd to Services	Precepts Paid	Inflation & Cont.	Sub total - Other items	NET BUDGET excl Reserves
			£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
EMR Drawdown - Innovation funding to fund Commercial Development Lead Post	CL0322	T					0.078				0.078				0.000	0.078
EMR Drawdown - Innovation Fund to fund Place and Enterprise Officer Post	CL0323	T					0.058				0.058				0.000	0.058
EMR Drawdown - Corporate, Customer & Community - various reserves	CL0324	T				1.335					1.335				0.000	1.335
Innovation Fund Drawdown for People Management AD Salary	CL0325	T				0.075					0.075				0.000	0.075
Inflation - Contracts 2021/22	CL0326	P				0.003	2.109	0.009			2.121		(2.121)		(2.121)	0.000
Inflation - Members Allowances	CL0327	P				0.042					0.042		(0.042)		(0.042)	0.000
EMR Drawdown - Capital Development - Decarbonisation	CL0328	T					0.100				0.100				0.000	0.100
EMR Drawdown - Innovation funding for Decarbonisation Posts	CL0329	T					0.111				0.111				0.000	0.111
EMR Drawdown - Strengthening short-term capacity reserve	CL0330	T				0.325					0.325				0.000	0.325
EMR Drawdown - Q1 COVID - Expenditure	CL0331	T								2.657	2.657				0.000	2.657
EMR Drawdown - Q1 COVID - Unachievable Savings	CL0332	T								1.138	1.138				0.000	1.138
EMR Drawdown - Q1 COVID - Loss of Income	CL0333	T								0.432	0.432				0.000	0.432
Transfer to Financial Volatility Reserve	CL0334	T								(0.596)	(0.596)				0.000	(0.596)
											0.000				0.000	0.000
											0.000				0.000	0.000
REVISED BUDGET at 30 JUNE 2021			199.976	0.000	37.919	43.177	132.096	20.502	10.351	7.019	451.040	(34.867)	0.892	6.906	(27.069)	423.971

	Reference	Virements - Permanent or Temporary	People £m	Schools £m	Finance £m	Corporate, Customer & Community Services £m	Economy & Infrastructure £m	Fire & Rescue Services £m	Local Committees £m	Corporately Charged £m	Sub total - Service Exp £m	Depn Chgd to Services £m	Precepts Paid £m	Inflation & Cont. £m	Sub total - Other items £m	NET BUDGET excl Reserves £m
Q2 Cash Limit Adjustments																
School Improvement Monitoring & Bokering Grant	CL0401	P	(0.972)								(0.972)				0.000	(0.972)
School Improvement Monitoring & Bokering Grant	CL0401	T	0.242								0.242				0.000	0.242
Tfr to EMR - Digital Village Hubs and PMO Costs	CL0402	T					(3.601)				(3.601)				0.000	(3.601)
Innovation Fund Drawdown - POW Gateways to Growth	CL0403	T					0.010				0.010				0.000	0.010
Commissioning Assistant - SEND - Full year effect 22/23	CL0404	P	(0.029)			0.029					0.000				0.000	0.000
Commissioning Assistant - SEND - Part year effect 21/22	CL0404	T	0.007			(0.007)					0.000				0.000	0.000
EMR Drawdown - Local Govt Review	CL0405	T				0.105					0.105				0.000	0.105
EMR Drawdown - Temporary Trading Standards Officer	CL0406	T					0.034				0.034				0.000	0.034
EMR Drawdown - Cycling & Walking Hadrians Wall	CL0407	T					0.150				0.150				0.000	0.150
EMR Drawdown - Cycling & Walking Plans Towns	CL0408	T					0.112				0.112				0.000	0.112
EMR Drawdown - Property Capital Development	CL0409	T					0.115				0.115				0.000	0.115
EMR Drawdown - Borderlands Cycle & Walk	CL0410	T					0.070				0.070				0.000	0.070
Tfr to E&I - Kitchen and Laundry Equipment	CL0411	P	(0.095)				0.095				0.000				0.000	0.000
EMR Drawdown - Development Fund POW Business Plan	CL0412	T					0.006				0.006				0.000	0.006
Innovation Fund Drawdown - Pwc Data, Digital & technology review and systems analyst	CL0413	T				0.175					0.175				0.000	0.175
EMR Drawdown - Modernisation Reserve for Ill Health Pension Strain cost	CL0414	T					0.074				0.074				0.000	0.074
Property Contribution to Enterprise Saving	CL0415	P					(0.355)			0.355	0.000				0.000	0.000
Innovation Fund Drawdown - Social Enterprise Manager	CL0416	T					0.044				0.044				0.000	0.044
Council Tax and Business Rates Adjustment	CL0417	P								0.568	0.568				0.000	0.568
											0.000				0.000	0.000
REVISED BUDGET AT 31 JULY 2021			199.129	0.000	37.919	43.479	128.850	20.502	10.351	7.942	448.172	(34.867)	0.892	6.906	(27.069)	421.103
Inflation Drawdown - HM Coroners Service awarded a 1.5% Pay award	CL0501	P				0.006					0.006			(0.006)	(0.006)	0.000
EMR Drawdown - Asbestos Surveys	CL0502	T					0.048				0.048				0.000	0.048
EMR Drawdown - National Register of Access Consultants	CL0503	T					0.040				0.040				0.000	0.040
Tfr to EMR - CMF - Reinspection Surveys	CL0504	T					(0.025)				(0.025)				0.000	(0.025)
EMR Drawdown - CMF Schools - Asbestos Surveys	CL0505	T					0.126				0.126				0.000	0.126
Tfr to EMR - CMF Schools - Reinspection Surveys	CL0506	T					(0.050)				(0.050)				0.000	(0.050)
EMR Drawdown - Economic Programmes Team - Port of Workington Study	CL0507	T					0.011				0.011				0.000	0.011
EMR Drawdown - Economic Programmes Team - University of Cumbria	CL0508	T					0.019				0.019				0.000	0.019
EMR Drawdown - Economic Programmes Team - Coastal Strategy	CL0509	T					0.009				0.009				0.000	0.009
EMR Drawdown Borderlands - HS2 Carlisle Station Study	CL0510	T					0.011				0.011				0.000	0.011
Inflation Drawdown - Fire Fighters 1.5% Pay inflation full year effect of July 2021 pay award	CL0511	P						0.231			0.231		(0.231)	(0.231)	0.000	0.000
Inflation Drawdown - Fire Fighters 1.5% Pay inflation full year effect of July 2021 pay award	CL0511	T						(0.058)			(0.058)		0.058	0.058	0.000	0.000
											0.000				0.000	0.000
											0.000				0.000	0.000
REVISED BUDGET AT 31 AUGUST 2021			199.129	0.000	37.919	43.485	129.039	20.675	10.351	7.942	448.540	(34.867)	0.892	6.727	(27.248)	421.292
Innovation Fund Drawdown - Communication	CL0601	T				0.036					0.036				0.000	0.036
Innovation Fund Drawdown - Learning & Development	CL0602	T				0.006					0.006				0.000	0.006
Inflation drawdown - Children's Placement and SGO Inflation	CL0603	P	0.828								0.828		(0.828)	(0.828)	0.000	0.000
To Balance Budget to Actual	CL0604	T									0.000	(0.001)	0.001	0.000	0.000	0.000
Budget transfer to cover cost of Valuations	CL0605	T				(0.033)	0.033				0.000				0.000	0.000

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EMR Drawdown - Q2 Drawdown from Capacity Reserve to CC&CS	CL0606	T				0.325					0.325				0.000	0.325
Tfr from CC&CS to E&I - Cross Cutting Transport Saving	CL0607	T				(0.159)	0.159				0.000				0.000	0.000
Funding from contingency to Organisational Change for ICT lone working app 37.7k 2022-23 onwards and 12.5k 2021-22	CL0608	T				0.013					0.013			(0.013)		
Active Travel Revenue Funding Section 31 Grant	CL0609	T					0.254				0.254				0.000	0.254
Innovation Fund Drawdown - Comms Marketing Campaign for Social Workers	CL0610	T				0.070					0.070				0.000	0.070
Modernisation Reserve Funding for Severance and Termination Payments April to September	CL0611	T	0.004			0.049					0.053				0.000	0.053
Business Rates Update Q2	CL0612	T									0.000				0.000	0.000
EMR Drawdown - Q2 to Q4 COVID - Expenditure	CL0613	T								3.169	3.169				0.000	3.169
EMR Drawdown - Q2 to Q4 COVID - Unachievable Savings	CL0614	T								2.276	2.276				0.000	2.276
EMR Drawdown - Q2 to Q4 COVID - Loss of Income	CL0615	T								0.709	0.709				0.000	0.709
Transfer to LGR Reserve	CL0616	T								(0.710)	(0.710)					
Transfer to Financial Volatility Reserve	CL0616	T								(0.284)	(0.284)				0.000	(0.284)
REVISED BUDGET AT 30 SEPTEMBER 2021			199.961	0.000	37.886	43.825	129.485	20.675	10.351	13.102	455.285	(34.868)	0.892	5.887	(28.076)	427.906