

Budget Virement Requirement Education & Lifelong Learning No. of Virements 1

1 Virement is required from

Department	Education & Lifelong Learning	2022/23	2023/24	2024/25
Service	Additional Support Needs	£	£	£
Budget Head	Employee Costs	(1,880,000)	(1,880,000)	(1,880,000)
Service	Central Schools	£	£	£
Budget Head	Employee Costs	(2,805,000)	(2,805,000)	(2,805,000)
Service	Early Years	£	£	£
Budget Head	Employee Costs	(1,453,000)	(1,453,000)	(1,453,000)
Total		(6,138,000)	(6,138,000)	(6,138,000)

To

Department	Education & Lifelong Learning	2022/23	2023/24	2024/25
Service	Primary Schools	£	£	£
Budget Head	Employee Costs	1,128,000	1,128,000	1,128,000
Service	Secondary Schools	£	£	£
Budget Head	Employee Costs	5,010,000	5,010,000	5,010,000
Total		6,138,000	6,138,000	6,138,000

Because

To reallocate funds between E&LL services as part of realignment and revised DSM scheme implementation.

1. Additional Support Needs currently reallocate part of their budget to support primary and secondary schools. The virement above only relates to provision in secondary schools that is being formalised in the DSM scheme. More work is to be done on allocations for primary schools and an amendment to the DSM scheme and the resulting virement will be brought when the allocation has been agreed.

2. Early Years currently recharge primary schools to support them with management time in relation to nurseries and transition work from nursery into Primary 1. This is included within the new DSM scheme but due to reporting requirements to Scottish Government, it will continue to be dealt with as a recharge and the virement actioned once the 1140 hours specific funding is mainstreamed within the Revenue Support Grant which is expected to be in financial year 2023/24.