

Budget Virement Requirement Corporate No. of Virements 1

1 Virement is required from

Department	Finance & Corporate Governance	2022/23	2023/24	2024/25
Service	Corporate	£	£	£
Budget Head	Employee Costs	(5,565,000)	0	0
Service	Recovery Fund	£	£	£
Budget Head	Third Party Payments	(1,531,149)	0	0
Department	Social Work & Practice	2022/23	2023/24	2024/25
Service	Generic Services	£	£	£
Budget Head	Third Party Payments	(44,000)	0	0
Department	Resilient Communities	2022/23	2023/24	2024/25
Service	Council Tax Reduction Scheme	£	£	£
Budget Head	Transfer Payments	(107,000)	0	0
Department	Infrastructure & Environment	2022/23	2023/24	2024/25
Service	Waste Management Services	£	£	£
Budget Head	Third Party Payments	(173,000)	0	0
Service	Planning Services	£	£	£
Budget Head	Income	(185,000)	0	0
Service	Housing Strategy & Services	£	£	£
Budget Head	Employee Costs	(24,000)	0	0
	Total	(7,629,149)	0	0

To

Department	Infrastructure & Environment	2022/23	2023/24	2024/25
Service	Property Management Services	£	£	£
Budget Head	Employee Costs	21,000	0	0
	Premises Related Expenditure	40,000	0	0
	Supplies & Services	13,000	0	0
	Third Party Payments	15,000	0	0
Service	Estates Management Services	£	£	£
Budget Head	Employee Costs	12,000	0	0
	Premises Related Expenditure	7,000	0	0
	Third Party Payments	42,000	0	0
Service	Architects	£	£	£
Budget Head	Employee Costs	9,000	0	0
Service	Major Projects	£	£	£
Budget Head	Employee Costs	2,000	0	0
Service	Catering Services	£	£	£
Budget Head	Employee Costs	90,000	0	0
	Supplies & Services	74,000	0	0
Service	Cleaning & Facilities Management	£	£	£
Budget Head	Employee Costs	267,000	0	0

Service	Parks & Environment	£	£	£
Budget Head	Employee Costs	240,000	0	0
	Transport Related Expenditure	31,000	0	0
	Third Party Payments	24,000	0	0
Service	Network & Infrastructure Asset Management	£	£	£
Budget Head	Employee Costs	146,000	0	0
	Premises Related Expenditure	34,000	0	0
Service	Engineers	£	£	£
Budget Head	Employee Costs	20,000	0	0
	Third Party Payments	10,000	0	0
Service	Fleet Management Services	£	£	£
Budget Head	Employee Costs	46,000	0	0
Service	Waste Management Services	£	£	£
Budget Head	Employee Costs	254,000	0	0
	Transport Related Expenditure	32,000	0	0
	Supplies & Services	47,000	0	0
Service	Passenger Transport	£	£	£
Budget Head	Employee Costs	34,000	0	0
	Transport Related Expenditure	16,000	0	0
Department	Social Work & Practice	2022/23	2023/24	2024/25
Service	Children & Families Social Work	£	£	£
Budget Head	Employee Costs	164,000	0	0
Budget Head	Third Party Payments	395,000	0	0
Service	Adult Protection	£	£	£
Budget Head	Employee Costs	13,714	0	0
Service	Emergency Duty Team	£	£	£
Budget Head	Employee Costs	9,801	0	0
Service	Safer Communities	£	£	£
Budget Head	Employee Costs	65,000	0	0
Service	Older People	£	£	£
Budget Head	Employee Costs	21,608	0	0
Service	Joint Learning Disability	£	£	£
Budget Head	Employee Costs	39,027	0	0
Service	Joint Mental Health	£	£	£
Budget Head	Employee Costs	12,370	0	0
Service	Generic Services	£	£	£
Budget Head	Employee Costs	95,258	0	0
Department	Education & Lifelong Learning	2022/23	2023/24	2024/25
Service	Early Years	£	£	£
Budget Head	Employee Costs	361,879	0	0
Service	Primary Schools	£	£	£
Budget Head	Employee Costs	985,096	0	0
Service	Secondary Schools	£	£	£
Budget Head	Employee Costs	931,068	0	0
Service	Additional Support Needs	£	£	£
Budget Head	Employee Costs	334,185	0	0

Service	Educational Psychology	£	£	£
Budget Head	Employee Costs	17,595	0	0
Service	Central Schools	£	£	£
Budget Head	Employee Costs	49,356	0	0
Service	Community Learning & Development	£	£	£
Budget Head	Employee Costs	44,675	0	0
Service	School Transport	£	£	£
Budget Head	Transport Related Expenditure	615,342	0	0
Department	Resilient Communities	2022/23	2023/24	2024/25
Service	Business Support	£	£	£
Budget Head	Employee Costs	263,000	0	0
Service	Customer Advice & Support Services	£	£	£
Budget Head	Employee Costs	241,000	0	0
Department	Finance & Corporate Governance	2022/23	2023/24	2024/25
Service	Emergency Planning	£	£	£
Budget Head	Employee Costs	6,000	0	0
	Supplies & Services	33,000	0	0
Service	Finance	£	£	£
Budget Head	Employee Costs	99,000	0	0
Service	Legal Services	£	£	£
Budget Head	Employee Costs	8,000	0	0
	Supplies & Services	18,000	0	0
Service	Protective Services	£	£	£
Budget Head	Employee Costs	69,000	0	0
	Income	7,000	0	0
Service	Audit & Risk	£	£	£
Budget Head	Employee Costs	8,000	0	0
Service	Assessor & Electoral Registration Services	£	£	£
Budget Head	Employee Costs	29,000	0	0
Service	Democratic Services	£	£	£
Budget Head	Employee Costs	39,000	0	0
	Transport Related Expenditure	20,000	0	0
	Supplies & Services	28,000	0	0
	Third Party Payments	22,000	0	0
Service	Communications & Marketing	£	£	£
Budget Head	Employee Costs	16,000	0	0
Department	People, Performance & Change	2022/23	2023/24	2024/25
Service	Human Resources	£	£	£
Budget Head	Employee Costs	35,000	0	0
Service	Business Change & Programme Management	£	£	£
Budget Head	Employee Costs	45,000	0	0
Service	Business Planning Performance & Policy Development	£	£	£
Budget Head	Employee Costs	22,000	0	0

Department	Strategic Commissioning & Partnerships	2022/23	2023/24	2024/25
Service	Information Technology	£	£	£
Budget Head	Employee Costs	7,000	0	0
	Third Party Payments	260,000	0	0
Service	SB Cares	£	£	£
Budget Head	Employee Costs	669,175	0	0
Service	Commissioning	£	£	£
Budget Head	Employee Costs	4,000	0	0
	Total	7,629,149	0	0

Because

Reallocation of budgets across Council Services to address impact of 2022/23 pay award and service pressures (£7,629k).

Budget Virement Requirement

Infrastructure & Environment

No. of Virements 1

1 Virement is required from

Department	Infrastructure & Environment	2022/23	2023/24	2024/25
Service	Catering Services	£	£	£
Budget Head	Supplies & Services	(74,000)	0	0

To

Department	Education & Lifelong Learning	2022/23	2023/24	2024/25
Service	School Meals	£	£	£
Budget Head	Supplies & Services	74,000	0	0

Because

Transfer available Scottish Government funding to address pressure in Education and Lifelong Learning due to the introduction of universal free school meals for primary 4 and primary 5 pupils (£74k).

Budget Virement Requirement

Social Work & Practice

No. of Virements 3

1 Virement is required from

Department	Social Work & Practice	2022/23	2023/24	2024/25
Service	Older People	£	£	£
Budget Head	Third Party Payments	(1,503,000)	0	0

To

Department	Strategic Commissioning & Partnership	2022/23	2023/24	2024/25
Service	SB Cares	£	£	£
Budget Head	Employee Related Expenditure	1,503,000	0	0

Because

Virement required to SB Cares to fund pressure due to additional home care being provided through this service and no longer being outsourced by Older People Service in Social Work & Practice (£1,503k).

2 Virement is required from

Department	Social Work & Practice	2022/23	2023/24	2024/25
Service	Older People	£	£	£
Budget Head	Third Party Payments	(240,000)	0	0

Service	Child Protection	£	£	£
Budget Head	Third Party Payments	(13,000)	0	0

Service	Quality Improvement	£	£	£
Budget Head	Third Party Payments	(37,000)	0	0

Total		(290,000)	0	0
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To

Department	Social Work & Practice	2022/23	2023/24	2024/25
Service	Joint Learning Disability Service	£	£	£
Budget Head	Third Party Payments	194,000	0	0

Service	Joint Mental Health Service	£	£	£
Budget Head	Third Party Payments	52,000	0	0

Service	Generic Services	£	£	£
Budget Head	Third Party Payments	44,000	0	0

Total		290,000	0	0
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Because

Virement required to distribute departmental underspends to offset pressures in other services (£290k).

3 Virement is required from

Department	Social Work & Practice	2022/23	2023/24	2024/25
Service	Older People	£	£	£
Budget Head	Third Party Payments	(591,000)	0	0

To

Department	Strategic Commissioning & Partnerships	2022/23	2023/24	2024/25
Service	Commissioning	£	£	£
Budget Head	Supplies & Services	591,000	0	0

Because

Utilisation of additional funding to offset undeliverable strategic commissioning savings (£591k).
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Budget Virement Requirement

Education & Lifelong Learning

No. of Virements 2

1 Virement is required from

Department	Education & Lifelong Learning	2022/23	2023/24	2024/25
Service	Central Schools	£	£	£
Budget Head	Third Party Payments	0	(57,303)	(57,303)

To

Department	Resilient Communities	2022/23	2023/24	2024/25
Service	Business Support	£	£	£
Budget Head	Income	0	57,303	57,303

Because

To allocate Children and Young Peoples Partnership Plan (CYPPP) contribution to Business Support permanently from 2023/24 onwards (£57k).

2 Virement is required from

Department	Education & Lifelong Learning	2022/23	2023/24	2024/25
Service	Central Schools	£	£	£
Budget Head	Third Party Payments	0	(189,774)	(189,774)

To

Department	Social Work & Practice	2022/23	2023/24	2024/25
Service	Children & Families Social Work	£	£	£
Budget Head	Third Party Payments	0	189,774	189,774

Because

To allocate Children and Young Peoples Partnership Plan (CYPPP) contribution to Children and Families Social Work permanently from 2023/24 onwards (£190k).

Budget Virement Requirement

Resilient Communities

No. of Virements 2

1 Virement is required from

Department	Resilient Communities	2022/23	2023/24	2024/25
Service	Council Tax Reduction Scheme	£	£	£
Budget Head	Transfer Payments	(50,000)	0	0
Service	Economic Development	£	£	£
Budget Head	Income	(16,000)	0	0
Service	Community Planning & Engagement	£	£	£
Budget Head	Employee Costs	(6,000)	0	0
Total		(72,000)	0	0

To

Department	Resilient Communities	2022/23	2023/24	2024/25
Service	Scottish Welfare Fund	£	£	£
Budget Head	Transfer Payments	15,000	0	0
Service	Cultural Services	£	£	£
Budget Head	Third Party Payments	13,000	0	0
Service	Neighbourhood Support Fund	£	£	£
Budget Head	Supplies & Services	19,000	0	0
	Supplies & Services	25,000	0	0
Total		72,000	0	0

Because

Reallocation of budgets across service to address pressures (£72k).

2 Virement is required from

Department	Resilient Communities	2022/23	2023/24	2024/25
Service	Economic Development	£	£	£
Budget Head	Supplies & Services	(6,950)	0	0

To

Department	Infrastructure & Environment	2022/23	2023/24	2024/25
Service	Major Projects	£	£	£
Budget Head	Third Party Payments	6,950	0	0

Because

Contribution towards feasibility costs for Eyemouth Harbour Expansion (£7k).

Budget Virement Requirement

People, Performance & Change

No. of Virements 1

1 Virement is required from

Department	People, Performance & Change	2022/23	2023/24	2024/25
Service	Human Resources	£	£	£
Budget Head	Employee Costs	(11,000)	0	0

To

Department	People, Performance & Change	2022/23	2023/24	2024/25
Service	Business Change & Change Management	£	£	£
Budget Head	Supplies & Services	11,000	0	0

Because

Undeliverable in-year balance of Financial Plan saving relating to review of subscriptions (£11k) to be found from additional staff turnover savings in Human Resources.
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Budget Virement Requirement **Financed by** **No. of Virements** **10**

1 Virement is required from

Department	Financed by	2022/23	2023/24	2024/25
Service	Revenue Support Grant	£	£	£
Budget Head	Income	(746,000)	0	0

To

Department	Education & Lifelong Learning	2022/23	2023/24	2024/25
Service	Central Schools	£	£	£
Budget Head	Employee Costs	746,000	0	0

Because

To allocate general revenue grant funding for newly qualified teachers for 2022/23 (£746k).

2 Virement is required from

Department	Financed by	2022/23	2023/24	2024/25
Service	Revenue Support Grant	£	£	£
Budget Head	Income	(454,000)	0	0

To

Department	Education & Lifelong Learning	2022/23	2023/24	2024/25
Service	Central Schools	£	£	£
Budget Head	Transfer Payments	454,000	0	0

Because

To allocate funding for doubling of the December 2022 Bridging Payments and the transition from Bridging Payments to Scottish Child Payment from 14 November 2022 (£454k).

3 Virement is required from

Department	Financed by	2022/23	2023/24	2024/25
Service	Revenue Support Grant	£	£	£
Budget Head	Income	(1,000)	0	0

To

Department	Education & Lifelong Learning	2022/23	2023/24	2024/25
Service	Educational Psychology	£	£	£
Budget Head	Employee Costs	1,000	0	0

Because

To allocate general revenue grant funding for Educational Psychology trainee (£1k).

4 Virement is required from

Department	Financed by	2022/23	2023/24	2024/25
Service	Transfer to/from Reserves	£	£	£
Budget Head	Capital Financing	(39,200)	0	0

To

Department	Education & Lifelong Learning	2022/23	2023/24	2024/25
Service	Central Schools	£	£	£
Budget Head	Employee Costs	39,200	0	0

Because

To allocate drawdown from Workforce Reserve to cover salary conservation as a result of revised DSM scheme (£39k).

5 Virement is required from

Department	Financed by	2022/23	2023/24	2024/25
Service	Revenue Support Grant	£	£	£
Budget Head	Income	(18,000)	0	0

To

Department	Resilient Communities	2022/23	2023/24	2024/25
Service	Customer Advice and Support Services	£	£	£
Budget Head	Employee Costs	18,000	0	0

Because

Gross up additional Scottish Government Funding for Discretionary Housing Payments Benefit Cap administration (£9k) and Council Tax Reduction (CTR) data extract administration (£9k).

6 Virement is required from

Department	Financed by	2022/23	2023/24	2024/25
Service	Revenue Support Grant	£	£	£
Budget Head	Income	(34,000)	0	0

To

Department	Resilient Communities	2022/23	2023/24	2024/25
Service	Discretionary Housing Payments	£	£	£
Budget Head	Transfer Payments	34,000	0	0

Because

Gross up additional Scottish Government funding for Discretionary Housing Payments Benefit Cap (£34k).

7 Virement is required from

Department	Financed by	2022/23	2023/24	2024/25
Service	Revenue Support Grant	£	£	£
Budget Head	Income	(16,000)	0	0

To

Department	Resilient Communities	2022/23	2023/24	2024/25
Service	Scottish Welfare Fund	£	£	£
Budget Head	Third Party Payments	16,000	0	0

Because

Gross up additional Scottish Government funding for Self Isolation Assistance Service (£16k).

8 Virement is required from

Department	Financed by	2022/23	2023/24	2024/25
Service	Transfer to/from Reserves	£	£	£
Budget Head	Capital Financing	(11,000)	0	0

To

Department	Human Resources	2022/23	2023/24	2024/25
Service	Early Retiral/Voluntary Severance	£	£	£
Budget Head	Employee Costs	11,000	0	0

Because

Drawdown from Workforce Management Allocated Reserve (£11k).

9 Virement is required from

Department	Financed by	2022/23	2023/24	2024/25
Service	Revenue Support Grant	£	£	£
Budget Head	Income	(26,000)	0	0

To

Department	Infrastructure & Environment	2022/23	2023/24	2024/25
Service	Housing Strategy & Services	£	£	£
Budget Head	Third Party Payments	26,000	0	0

Because

To gross up Scottish Government funding for Green Growth Accelerator (£26k).

10 Virement is required from

Department	Financed by	2022/23	2023/24	2024/25
Service	Revenue Support Grant	£	£	£
Budget Head	Income	(668,000)	0	0

To

Department	Financed by	2022/23	2023/24	2024/25
Service	Children & Families Social Work	£	£	£
Budget Head	Third Party Payments	668,000	0	0

Because

To gross up additional Scottish Government funding for Whole Family Wellbeing Fund (£668k).