

Budget Virement Requirement

Infrastructure & Environment

No. of Virements 2

1 Virement is required from

Department	Infrastructure & Environment	2023/24	2024/25	2025/26
Service	Housing Strategy & Services	£	£	£
Budget Head	Employee Costs	(15,000)	0	0

Service	Waste Management Services	£	£	£
Budget Head	Income	(105,000)	0	0

Total		(120,000)	0	0
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To

Department	Infrastructure & Environment	2023/24	2024/25	2025/26
Service	Planning Services	£	£	£
Budget Head	Third Party Payments	42,000	0	0

Service	Property Management Services	£	£	£
Budget Head	Premises Related Expenditure	78,000	0	0

Total		120,000	0	0
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Because

Transfer available budget from additional Waste income and Housing staff turnover savings to address pressures relating to i) Local Development Plan (£42k); and ii) corporate landlord pressures within Property Management Services (£78k).

2 Virement is required from

Department	Infrastructure & Environment	2023/24	2024/25	2025/26
Service	Waste Management Services	£	£	£
Budget Head	Third Party Payments	(255,000)	0	0

To

Department	Infrastructure & Environment	2023/24	2024/25	2025/26
Service	Property Management Services	£	£	£
Budget Head	Premises Related Expenditure	255,000	0	0

Because

Release projected underspend in Dry Mixed Recycling (DMR) contract (£255k) to fund corporate landlord pressure in Property Management Services.

Budget Virement Requirement

Social Work & Practice

No. of Virements 4

1 Virement is required from

Department	Social Work & Practice	2023/24	2024/25	2025/26
Service	Older People	£	£	£
Budget Head	Other Hired & Contracted Services	(365,277)	(365,277)	(365,277)

To

Department	Social Work & Practice	2023/24	2024/25	2025/26
Service	People with Physical Disabilities	£	£	£
Budget Head	Other Hired & Contracted Services	365,277	365,277	365,277

Because

Permanent rebasing of 24 hour Care budgets from Older People to People with Physical Disabilities in line with shift in demand.

2 Virement is required from

Department	Social Work & Practice	2023/24	2024/25	2025/26
Service	Older People	£	£	£
Budget Head	Other Hired & Contracted Services	(75,899)	(75,899)	(75,899)

To

Department	Social Work & Practice	2023/24	2024/25	2025/26
Service	Emergency Duty Team	£	£	£
Budget Head	Employee Costs	75,899	75,899	75,899

Because

Permanent reallocation of additional SG funding to cover increased staffing costs including enhancements within the Emergency Duty Team.

3 Virement is required from

Department	Social Work & Practice	2023/24	2024/25	2025/26
Service	Older People	£	£	£
Budget Head	Other Hired & Contracted Services	(526,354)	(326,354)	(326,354)

Service	Generic Services	£	£	£
Budget Head	Other Hired & Contracted Services	(200,000)	0	0

Total		(726,354)	(326,354)	(326,354)
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To

Department	Strategic Commissioning & Partnerships	2023/24	2024/25	2025/26
Service	Adult Social Care	£	£	£
Budget Head	Employee Costs	726,354	326,354	326,354

Because

Permanently transfer budget from ring-fenced demographics budget in Social Work and Practice and a temporary allocation of budget from staffing underspends in Generic Services to alleviate pressures within Adult Social Care.

4 Virement is required from

Department	Social Work & Practice	2023/24	2024/25	2025/26
Service	Older People	£	£	£
Budget Head	Other Hired & Contracted Services	(393,646)	(393,646)	(393,646)

To

Department	Social Work & Practice	2023/24	2024/25	2025/26
Service	Joint Learning Disability	£	£	£
Budget Head	Other Hired & Contracted Services	393,646	393,646	393,646

Because

Permanent reallocation from ring-fenced demographics budget in Older People to cover increases to Cornerstone contract (£190k day care, £54k supported living) as well as £150k undeliverable savings associated with LD day care commissioning.
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Budget Virement Requirement

Education & Lifelong Learning

No. of Virements 2

1 Virement is required from

Department	Education & Lifelong Learning	2023/24	2024/25	2025/26
Service	Central Schools	£	£	£
Budget Head	Supplies & Services	(187,724)	0	0

To

Department	Education & Lifelong Learning	2023/24	2024/25	2025/26
Service	Primary Schools	£	£	£
Budget Head	Supplies & Services	110,662	0	0

Service	Secondary Schools	£	£	£
Budget Head	Supplies & Services	77,062	0	0

Total		187,724	0	0
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Because

To allocate 2023/24 Strategic Equity Fund (SEF) funding to Primary and Secondary Schools.

2 Virement is required from

Department	Education & Lifelong Learning	2023/24	2024/25	2025/26
Service	Central Schools	£	£	£
Budget Head	Supplies & Services	(105,500)	0	0

To

Department	Education & Lifelong Learning	2023/24	2024/25	2025/26
Service	Primary Schools	£	£	£
Budget Head	Supplies & Services	55,750	0	0

Service	Secondary Schools	£	£	£
Budget Head	Supplies & Services	49,750	0	0

Total		105,500	0	0
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Because

To allocate 2023/24 Care Experience (CE) funding to Primary and Secondary Schools.

Budget Virement Requirement

Finance & Corporate Governance

No. of Virements 2

1 Virement is required from

Department	Finance & Corporate Governance	2023/24	2024/25	2025/26
Service	Legal Services	£	£	£
Budget Head	Employee Costs	(25,000)	0	0

Service	Democratic Services	£	£	£
Budget Head	Income	(21,000)	0	0

Service	Communications & Marketing	£	£	£
Budget Head	Employee Costs	(9,000)	0	0
	Supplies & Services	(15,000)	0	0

Total		(70,000)	0	0
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To

Department	Finance & Corporate Governance	2023/24	2024/25	2025/26
Service	Protective Services	£	£	£
Budget Head	Employee Costs	70,000	0	0

Because

Transfer available budget as a result of staff turnover, discretionary spend savings and additional income to partly offset undeliverable Financial plan savings within Protective Services due to service pressures.

2 Virement is required from

Department	Finance & Corporate Governance	2023/24	2024/25	2025/26
Service	Recovery Fund	£	£	£
Budget Head	Third Party Payments	(467,921)	0	0

To

Department	Finance & Corporate Governance	2023/24	2024/25	2025/26
Service	Property Management Services	£	£	£
Budget Head	Premises Related Expenditure	467,921	0	0

Because

Release budget from the Recovery Fund to partly offset corporate landlord pressure within Property Management Services (£468k).

Budget Virement Requirement

Resilient Communities

No. of Virements 1

1 Virement is required from

Department	Resilient Communities	2023/24	2024/25	2025/26
Service	Economic Development	£	£	£
Budget Head	Third Party Payments	(22,000)	0	0

Service	Cultural Services	£	£	£
Budget Head	Capital Financing	(40,000)	0	0

Total		(62,000)	0	0
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To

Department	Resilient Communities	2023/24	2024/25	2025/26
Service	Scottish Welfare Fund	£	£	£
Budget Head	Transfer Payments	30,000	0	0

Service	Council Tax Reduction Scheme	£	£	£
Budget Head	Transfer Payments	32,000	0	0

Total		62,000	0	0
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Because

Transfer available budget from reduced Programme Management Office costs and underspends in vehicle depreciation, to offset pressures in Scottish Welfare Fund and Council Tax Reduction Scheme.
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Budget Virement Requirement

People, Performance & Change

No. of Virements 1

1 Virement is required from

Department	People, Performance & Change	2023/24	2024/25	2025/26
Service	Business Planning Performance & Policy Developme	£	£	£
Budget Head	Employee Costs	(20,000)	0	0

To

Department	Finance & Corporate Governance	2023/24	2024/25	2025/26
Service	Protective Services	£	£	£
Budget Head	Employee Costs	20,000	0	0

Because

Additional staff turnover savings within Business Planning, Performance & Policy Development (£20k), to be used to partly offset undeliverable Financial plan savings within Protective Services due to service pressures.
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Budget Virement Requirement Financed by No. of Virements 4

1 Virement is required from

Department	Financed by	2023/24	2024/25	2025/26
Service	Second Homes Council Tax	£	£	£
Budget Head	Income	(102,000)	0	0

To

Department	Infrastructure & Environment	2023/24	2024/25	2025/26
Service	Housing Strategy & Services	£	£	£
Budget Head	Third Party Payments	102,000	0	0

Because

Projected additional income through Second Homes Council Tax forecast (£102k).

2 Virement is required from

Department	Financed by	2023/24	2024/25	2025/26
Service	Revenue Support Grant	£	£	£
Budget Head	Income	(311,000)	0	0

To

Department	Social Work & Practice	2023/24	2024/25	2025/26
Service	Children & Families Social Work	£	£	£
Budget Head	Third Party Payments	311,000	0	0

Because

Allocation of additional funding for kinship and foster carers (£311k).

3 Virement is required from

Department	Financed by	2023/24	2024/25	2025/26
Service	Transfer to/from Reserves	£	£	£
Budget Head	Income	(718,000)	0	0

To

Department	Education & Lifelong Learning	2023/24	2024/25	2025/26
Service	Early Years	£	£	£
Budget Head	Employee Costs	14,000	0	0

Service	Primary Schools	£	£	£
Budget Head	Employee Costs	303,000	0	0

Service	Secondary Schools	£	£	£
Budget Head	Employee Costs	378,000	0	0

Service	Additional Support Needs	£	£	£
Budget Head	Employee Costs	17,000	0	0

Service	Educational Psychology	£	£	£
Budget Head	Employee Costs	1,000	0	0

Service	Central Schools	£	£	£
Budget Head	Employee Costs	5,000	0	0

Total		718,000	0	0
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Because

Drawdown from Reserves to fund 1% of 2023/24 teachers pay award (£718k).
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4 Virement is required from

Department	Financed by	2023/24	2024/25	2025/26
Service	Revenue Support Grant	£	£	£
Budget Head	Income	(3,060,000)	0	0

To

Department	Education & Lifelong Learning	2023/24	2024/25	2025/26
Service	Early Years	£	£	£
Budget Head	Employee Costs	60,000	0	0

Service	Primary Schools	£	£	£
Budget Head	Employee Costs	1,290,000	0	0

Service	Secondary Schools	£	£	£
Budget Head	Employee Costs	1,610,000	0	0

Service	Additional Support Needs	£	£	£
Budget Head	Employee Costs	75,000	0	0

Service	Educational Psychology	£	£	£
Budget Head	Employee Costs	5,000	0	0

Service	Central Schools	£	£	£
Budget Head	Employee Costs	20,000	0	0

Total		3,060,000	0	0
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Because

Allocation of additional funding for 2023/24 teachers pay award.
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