Corporate

No. of Virements 1

1 Virement is required from

| Department | Financed by | 2023/24 | 2024/25 | 2025/26 |
|--------------------|---|---|----------|----------|
| Service | Revenue Support Grant | £ | £ | £ |
| Budget Head | Income | (3,294,000) | 0 | 0 |
| Comico | Tarantana ta //farana Na | | | 0 |
| Service | Transfers to/(from) Reserves | £ (430,000) | £ 0 | £ |
| Budget Head | Capital Financing Costs | (439,000) | U | U |
| Department | Finance & Corporate Governance | 2023/24 | 2024/25 | 2025/26 |
| Service | Finance | £ | £ | £ |
| Budget Head | Income | (200,000) | 0 | 0 |
| Demonstration | Overtical Constitution of Particular | 0000/04 | 0004/05 | 0005/00 |
| Department | Strategic Commissioning & Partnerships | 2023/24 | 2024/25 | 2025/26 |
| Service | Information Technology | (4 F00 000) | £ | £ |
| Budget Head | Third Party Payments | (1,500,000) | 0 | 0 |
| | Total | (5,433,000) | 0 | 0 |
| | | (2, 22, 22, 22, 22, 22, 22, 22, 22, 22, | - • | |
| То | | | | |
| Department | Infrastructure & Environment | 2023/24 | 2024/25 | 2025/26 |
| Service | Property Management Services | £ | £ | £ |
| Budget Head | Employee Costs | 28,368 | 0 | 0 |
| O a mail a a | Estatos Managarant Comitas | | | 0 |
| Service | Estates Management Services | £ | £ | £ |
| Budget Head | Employee Costs | 11,245 | 0 | 0 |
| Service | Architects | £ | £ | £ |
| Budget Head | Employee Costs | 14,582 | 0 | 0 |
| | | | <u> </u> | |
| Service | Major Projects | £ | £ | £ |
| Budget Head | Employee Costs | 16,369 | 0 | 0 |
| Service | Catarina Canvinas | £ | را | C |
| Budget Head | Catering Services Employee Costs | 223,000 | £ 0 | £ 0 |
| Budget Head | Employee Costs | 223,000 | <u> </u> | 0 |
| Service | Cleaning & Facilities Management | £ | £ | £ |
| Budget Head | Employee Costs | 296,532 | 0 | 0 |
| J | | <u> </u> | | |
| Service | Parks & Environment | £ | £ | £ |
| Budget Head | Employee Costs | 263,593 | 0 | 0 |
| | | | | |
| Service | Network & Infrastructure Asset Management | £ | £ | £ |
| Budget Head | Employee Costs | 257,000 | 0 | 0 |
| Service | Engineers | £ | £ | £ |
| Budget Head | Employee Costs | 32,196 | 0 | 0 |
| DaagotTioad | Employee eees | 02,100 | <u> </u> | |
| Service | Fleet Management Services | £ | £ | £ |
| Budget Head | Employee Costs | 73,153 | 0 | 0 |
| | Wasta Managana di Carata | | | |
| Service | Waste Management Services | £ 252.042 | £ | £ |
| Budget Head | Employee Costs | 253,912 | 0 | Ü |
| Service | Passenger Transport | £ | £ | £ |
| Budget Head | Employee Costs | 47,000 | 0 | 0 |
| -aagot i load | | -+1,000 | <u> </u> | <u> </u> |

| Service | Planning Services | £ | £ | £ |
|------------------------|---|-------------|--------------|---------|
| Budget Head | Employee Costs | 121,558 | 0 | 0 |
| • | | 1 | al | |
| Service Budget Head | Housing Strategy & Services Employee Costs | £ 15,000 | £ | £ |
| Daaget Head | Limployee Costs | 13,000 | <u> </u> | |
| Department | Social Work & Partnership | 2023/24 | 2024/25 | 2025/26 |
| Service | Child Protection | £ | £ | £ |
| Budget Head | Employee Costs | 9,096 | 0 | 0 |
| Service | Adult Protection | £ | £ | £ |
| Budget Head | Employee Costs | 12,655 | 0 | 0 |
| 3 | | , | • | - |
| Service | Children & Families Social Work | £ | £ | £ |
| Budget Head | Employee Costs | 255,892 | 0 | 0 |
| Service | Public Health | £ | £ | £ |
| Budget Head | Employee Costs | 3,258 | 0 | 0 |
| | | | | |
| Service | Quality Improvement | £ | £ | £ |
| Budget Head | Employee Costs | 19,356 | 0 | 0 |
| Service | Safer Communities | £ | £ | £ |
| Budget Head | Employee Costs | 50,949 | 0 | 0 |
| 5 | [F. 1. 1. 2. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. | | | **** |
| Department Service | Education & Lifelong Learning Early Years | 2023/24 | 2024/25 £ | 2025/26 |
| Budget Head | Employee Costs | 745,634 | 0 | 0 |
| Baagot Hoad | Employee coole | 7 10,00 1 | <u> </u> | |
| Service | Primary Schools | £ | £ | £ |
| Budget Head | Employee Costs | 107,729 | 0 | 0 |
| Service | Secondary Schools | £ | £ | £ |
| Budget Head | Employee Costs | 49,203 | 0 | 0 |
| g | | , , , , , | - | |
| Service | Additional Support Needs | £ | £ | £ |
| Budget Head | Employee Costs | 634,892 | 0 | 0 |
| Service | Central Schools | £ | £ | £ |
| Budget Head | Employee Costs | 16,084 | 0 | 0 |
| | | | | |
| Service | Community Learning & Development | £ 51.790 | £ | £ |
| Budget Head | Employee Costs | 51,789 | 0 | 0 |
| Department | Resilient Communities | 2023/24 | 2024/25 | 2025/26 |
| Service | Business Support | £ | £ | £ |
| Budget Head | Employee Costs | 302,551 | 0 | 0 |
| Service | Community Planning & Engagement | £ | £ | £ |
| Budget Head | Employee Costs | 19,755 | 0 | 0 |
| J | | | - | |
| Service | Customer Advice & Support Services | £ | £ | £ |
| Budget Head | Employee Costs | 226,230 | 0 | 0 |
| Service | Economic Development | £ | £ | £ |
| Budget Head | Employee Costs | 82,822 | 0 | 0 |
| _ | | | | |
| Department Service | Finance & Corporate Governance Chief Executive | 2023/24 | 2024/25 | 2025/26 |
| Budget Head | Employee Costs | 6,322 | £ 0 | 0 |
| | | 5,022 | <u> </u> | |
| Service | Emergency Planning | £ | £ | £ |
| Budget Head | Employee Costs | 9,168 | 0 | 0 |
| Service | Finance | £ | £ | r |
| Budget Head | Employee Costs | 84,455 | 0 | £ |
| _ 4495111044 | | J 1,∃JJ | 5 | |

| | | | 1 | |
|--------------------|---|-----------------|----------------|----------|
| Service | Legal Services | £ | £ | £ |
| Budget Head | Employee Costs | 39,599 | 0 | 0 |
| | | | | |
| Service | Protective Services | £ | £ | £ |
| Budget Head | Employee Costs | 110,152 | 0 | 0 |
| | | | | |
| Service | Audit & Risk | £ | £ | £ |
| Budget Head | Employee Costs | 12,358 | 0 | 0 |
| | | • | • | |
| Service | Assessor & Electoral Registration Services | £ | £ | £ |
| Budget Head | Employee Costs | 39,685 | 0 | 0 |
| | | · | - | - |
| Service | Democratic Services | £ | £ | £ |
| Budget Head | Employee Costs | 31,474 | 0 | 0 |
| 3 | | - , , | | |
| Service | Communications & Marketing | £ | £ | £ |
| Budget Head | Employee Costs | 24,219 | 0 | 0 |
| | | | | |
| Department | People Performance & Change | 2023/24 | 2024/25 | 2025/26 |
| Service | Human Resources | £ | £ | £ |
| Budget Head | Employee Costs | 122,603 | 0 | 0 |
| 2 daget 1 lead | | , | | |
| Service | Corporate Transformation | £ | £ | £ |
| Budget Head | Employee Costs | 38,206 | 0 | 0 |
| Baagotiioaa | Employed decid | 00,200 | <u> </u> | <u> </u> |
| Service | Business Change & Programme Management | £ | £ | £ |
| Budget Head | Employee Costs | 57,846 | 0 | 0 |
| BaagetTieaa | Employed desid | 07,040 | <u> </u> | <u> </u> |
| Service | Business Planning Performance & Policy Development | £ | £ | £ |
| Budget Head | Employee Costs | 21,312 | 0 | 0 |
| Baagetricaa | Employee dosts | 21,012 | <u> </u> | <u> </u> |
| Department | Strategic Commissioning & Partnerships | 2023/24 | 2024/25 | 2025/26 |
| Service | Adult Social Care | £ 2020/2 | £ | £020/20 |
| Budget Head | Employee Costs | 586,086 | 0 | 0 |
| Budget Head | Employee costs | 300,000 | U _I | 0 |
| Service | Information Technology | £ | £ | £ |
| Budget Head | Employee Costs | 8,112 | 0 | 0 |
| Budget Head | Employee costs | 0,112 | | |
| | Total | 5,433,000 | 0 | 0 |
| | Total | 3,433,000 | - U | <u> </u> |
| Because | Reallocation of budgets across Council Services to addres | e impact of 20 | 23/24 S IC pay | award |
| Decause | Trealiocation of budgets across Council Services to address | a impact of 20. | 20/24 OUC pay | awaiu. |
| | | | | |
| | | | | |

2025/26

£

Budget Virement Requirement

Infrastructure & Environment

Catering Services

Supplies & Services

Infrastructure & Environment

No. of Virements 3

2024/25

0

2023/24

(229,000)

54,000

1 Virement is required from

Department

Budget Head

Service

Service

Budget Head

Parks & Environment

Income

То

| Department Service Parks & Environment 20,33/24 20,24/25 £ £ £ Employee Costs 229,000 0 0 0 | 10 | | 0000/04 | 0004/05 | 0005/00 |
|--|--------------------|---|---------------------------------------|----------------|------------|
| Because Employee Costs 229,000 0 0 0 | Department | Infrastructure & Environment | 2023/24 | 2024/25 | 2025/26 |
| Release available budget set aside for the roll-out of P6 and P7 Free School Meals to fund Parks & Environment undeliverable Financial Plan saving. 2 Virement is required from | | | £ | | £ |
| 2 Virement is required from Department Service Infrastructure & Environment 2023/24 2024/25 2025/26 Service Budget Head Estates Management Services £ £ £ £ Service Budget Head Architects £ | Budget Head | Employee Costs | 229,000 | 0 | 0 |
| 2 Virement is required from Department Service Infrastructure & Environment 2023/24 2024/25 2025/26 Service Budget Head Estates Management Services £ £ £ £ Service Budget Head Architects £ | _ | | | | 1 |
| 2 Virement is required from Department Infrastructure & Environment 2023/24 2024/25 2025/26 Service Estates Management Services £ <td< td=""><td>Because</td><td>•</td><td></td><td>chool Meals to</td><td>fund Parks</td></td<> | Because | • | | chool Meals to | fund Parks |
| Department Infrastructure & Environment 2023/24 2024/25 2025/26 | | & Environment undeliverable Financial Plan sa | aving. | | |
| Department Infrastructure & Environment 2023/24 2024/25 2025/26 | | | | | |
| Department Infrastructure & Environment 2023/24 2024/25 2025/26 | | | | | |
| Department Infrastructure & Environment 2023/24 2024/25 2025/26 | 0.1/1 | until 1 Comm | | | |
| Service Budget Head Estates Management Services £ </td <td></td> <td></td> <td>2022/24</td> <td>2024/25</td> <td>2025/20</td> | | | 2022/24 | 2024/25 | 2025/20 |
| Service | • | | 2023/24 | _ | 2025/26 |
| Service Budget Head Architects Income £ | | | (00,000) | | £ |
| Service | Budget Head | Employee Costs | (30,000) | 0 | 0 |
| Service | 0 . | Analytication | | | ام |
| Service Catering Services E E E E E E E E E | | | | | £ |
| Budget Head Supplies & Services (53,000) 0 0 Service Waste Management Services £ | Budget Head | Income | (35,000) | 0 | 0 |
| Budget Head Supplies & Services (53,000) 0 0 Service Waste Management Services £ | | | | | |
| Service Budget Head Third Party Payments (200,000) 0 0 0 | | | | | |
| Third Party Payments | Budget Head | Supplies & Services | (53,000) | 0 | 0 |
| Third Party Payments | | Turn to the second | | _1 | |
| Capital Financing Costs (88,000) 0 0 Service Budget Head Passenger Transport £ | | | | | |
| Service Passenger Transport £ £ £ £ £ Employee Costs (52,000) 0 0 0 0 0 0 0 0 0 | Budget Head | | · · · · · · · · · · · · · · · · · · · | | |
| Budget Head Employee Costs (52,000) 0 0 Capital Financing Costs (58,000) 0 0 Service Planning Service £ £ £ Budget Head Third Party Payments (63,000) 0 0 To Department [579,000] 0 0 Service Commercial Property Income £ £ £ Budget Head Income 42,000 0 0 Service Major Projects £ £ £ Budget Head Third Party Payments 45,000 0 0 Service Cleaning & Facilities Management £ £ £ £ £ Budget Head Employee Costs 46,000 0 0 0 | | Capital Financing Costs | (88,000) | 0 | 0 |
| Budget Head Employee Costs (52,000) 0 0 Capital Financing Costs (58,000) 0 0 Service Planning Service £ £ £ Budget Head Third Party Payments (63,000) 0 0 To Department [579,000] 0 0 Service Commercial Property Income £ £ £ Budget Head Income 42,000 0 0 Service Major Projects £ £ £ Budget Head Third Party Payments 45,000 0 0 Service Cleaning & Facilities Management £ £ £ £ £ Budget Head Employee Costs 46,000 0 0 0 | | _ | | . [| |
| Capital Financing Costs (58,000) 0 0 | | | | | |
| Service Budget Head Planning Service £ | Budget Head | | | | |
| Budget Head Third Party Payments (63,000) 0 0 Toal (579,000) 0 0 Toartment Department 2023/24 2024/25 2025/26 Service Commercial Property Income £ £ £ Budget Head Income 42,000 0 0 Service Major Projects £ £ £ Budget Head Third Party Payments 45,000 0 0 Service Cleaning & Facilities Management £ £ £ £ Budget Head Employee Costs 46,000 0 0 | | Capital Financing Costs | (58,000) | 0 | 0 |
| Budget Head Third Party Payments (63,000) 0 0 Toal (579,000) 0 0 Toartment Department 2023/24 2024/25 2025/26 Service Commercial Property Income £ £ £ Budget Head Income 42,000 0 0 Service Major Projects £ £ £ Budget Head Third Party Payments 45,000 0 0 Service Cleaning & Facilities Management £ £ £ £ Budget Head Employee Costs 46,000 0 0 | | F | | | |
| Total (579,000) 0 0 | | | | | |
| To Department Infrastructure & Environment 2023/24 2024/25 2025/26 Service Commercial Property Income £ £ £ £ Budget Head Income 42,000 0 0 0 Service Major Projects £ £ £ £ £ £ Budget Head Third Party Payments 45,000 0 0 0 Service Cleaning & Facilities Management £ £ £ £ Budget Head Employee Costs 46,000 0 0 0 | Budget Head | Third Party Payments | (63,000) | 0 | 0 |
| To Department Infrastructure & Environment 2023/24 2024/25 2025/26 Service Commercial Property Income £ £ £ £ Budget Head Income 42,000 0 0 0 Service Major Projects £ £ £ £ £ £ Budget Head Third Party Payments 45,000 0 0 0 Service Cleaning & Facilities Management £ £ £ £ Budget Head Employee Costs 46,000 0 0 0 | | | | | |
| Department Infrastructure & Environment 2023/24 2024/25 2025/26 Service Commercial Property Income £ | | Total | (579,000) | 0 | 0 |
| Department Infrastructure & Environment 2023/24 2024/25 2025/26 Service Commercial Property Income £ | | | | | |
| Service Commercial Property Income £ < | | | | | |
| Budget Head Income 42,000 0 0 Service Major Projects £ £ £ Budget Head Third Party Payments 45,000 0 0 Service Cleaning & Facilities Management £ £ £ Budget Head Employee Costs 46,000 0 0 | Department | Infrastructure & Environment | 2023/24 | 2024/25 | 2025/26 |
| Service Budget Head Major Projects £ £ £ £ £ £ £ £ £ £ £ £ £ £ £ £ £ £ £ | | Commercial Property Income | | | |
| Budget Head Third Party Payments 45,000 0 0 Service Cleaning & Facilities Management £ £ £ £ Budget Head Employee Costs 46,000 0 0 | Budget Head | Income | 42,000 | 0 | 0 |
| Budget Head Third Party Payments 45,000 0 0 Service Cleaning & Facilities Management £ £ £ £ Budget Head Employee Costs 46,000 0 0 | | | | | |
| Service Cleaning & Facilities Management £ £ £ Budget Head Employee Costs 46,000 0 0 | | <u> </u> | | | |
| Budget Head Employee Costs 46,000 0 | Budget Head | Third Party Payments | 45,000 | 0 | 0 |
| Budget Head Employee Costs 46,000 0 | | | | | |
| | | | | | £ |
| Supplies & Services 162,000 0 | Budget Head | | | | |
| | | Supplies & Services | 162,000 | 0 | 0 |

| Service | SBc Contracts | £ | £ | £ |
|-------------|---|---------------------------|-----------------|---|
| Budget Head | Income | 100,000 | 0 | 0 |
| | | | | |
| Service | Engineers | £ | £ | £ |
| Budget Head | Third Party Payments | 45000 | 0 | 0 |
| | | · | • | |
| Service | Fleet Management Services | | | |
| Budget Head | Income | 85,000 | 0 | 0 |
| | | | | |
| | Total | 579,000 | 0 | 0 |
| | | | | |
| Because | Reallocation of budgets across Infrastructure & I | Environment to address se | rvice pressures | |
| | | | | |
| | | | | |

3 Virement is required from

| Department | Infrastructure & Environment | 2023/24 | 2024/25 | 2025/26 |
|-------------|------------------------------|----------|---------|---------|
| Service | Waste Management Services | £ | £ | £ |
| Budget Head | Capital Financing Costs | (61,000) | 0 | 0 |

ToDepartment
Service
Budget Head

| Finance & Corporate Governance | 2023/24 | 2024/25 | 2025/26 |
|--------------------------------|---------|---------|---------|
| Corporate | £ | £ | £ |
| Supplies & Services | 61,000 | 0 | 0 |

Because

Reallocation of available budget within Waste Services to part fund Corporate digital transformation savings.

| Budget Virement Requirement | Social Work & Practice | No. of Virements | 6 |
|------------------------------------|------------------------|------------------|---|
| | | | |

| 1 Virement is re | equired from | | | |
|--------------------------------|--|---------------------------|----------------|--------------|
| Department | Social Work & Practice | 2023/24 | 2024/25 | 2025/26 |
| Service | Generic Services | £ | £ | £ |
| Budget Head | Other Hired & Contracted Services | (81,000) | (81,000) | (81,000) |
| | | | | |
| То | E | 0000/04 | 0004/05 | 0005/00 |
| Department | Education & Lifelong Learning | 2023/24 | 2024/25 | 2025/26 |
| Service | Central Schools | 21 000 | 81,000 | 21 000 |
| Budget Head | Third Party Payments | 81,000 | 81,000 | 81,000 |
| Because | To permanently transfer Children & Young Ped | onle's Partnershin Plan I | eadership Gro | oun Carers |
| Bedause | Act in line with management of the service. | | _oddoromp On | sup curore |
| | / lot in inio with management of the convicti | | | |
| | | | | |
| | | | | |
| 2 Virement is re | | | | - |
| Department | Social Work & Practice | 2023/24 | 2024/25 | 2025/26 |
| Service | Generic Services | £ | £ | £ |
| Budget Head | Employee Costs | (40,485) | 0 | 0 |
| - - | | | | |
| To Department | Social Work & Practice | 2023/24 | 2024/25 | 2025/26 |
| Service | Child Protection | 2023/24 | | _ |
| Budget Head | Employee Costs | 22,612 | £ | £ |
| Budget Head | Limployee costs | 22,012 | U _L | |
| Service | Adult Protection | £ | £ | £ |
| Budget Head | Employee Costs | 17,873 | 0 | 0 |
| 3 | , | , | - 1 | |
| | Total | 40,485 | 0 | 0 |
| | | - | • | |
| Because | Projected overspend in staffing offset by locality | ty underspends due to v | acant posts. | |
| | | | | |
| | | | | |
| | | | | |
| 2 Viromont is re | anning of from | | | |
| 3 Virement is re Department | Social Work & Practice | 2023/24 | 2024/25 | 2025/26 |
| Service | Safer Communities | f | £024/23 | 2023/20 £ |
| Budget Head | Income | (54,726) | 0 | 0 |
| 2 dagot 1 load | moome | (0.1,7.20) | | |
| То | | | | |
| Department | Resilient Communities | 2023/24 | 2024/25 | 2025/26 |
| Service | Housing Benefits | £ | £ | £ |
| Budget Head | Transfer Payments | 54,726 | 0 | 0 |
| | | <u> </u> | | |
| Because | Additional temporary accommodation rental in | | | in Housing |
| | Benefits in Resilient Communities resulting in a | a virement between the | services. | |
| | 1 | | | |

| 4 Virement is rec | quired from | | | |
|--------------------|--|---------------------------------------|-------------------|---------|
| Department | Social Work & Practice | 2023/24 | 2024/25 | 2025/26 |
| Service | Older People | £ | £ | £ |
| Budget Head | Third Party Payments | (237,000) | 0 | 0 |
| | | | | |
| То | | | | - 1 |
| Department | People, Performance & Change | 2023/24 | 2024/25 | 2025/26 |
| Service | Human Resources | £ | £ | £ |
| Budget Head | Employee Costs | 237,000 | 0 | 0 |
| Because | Temporary transfer to Human Resources to fund | d additional Social Wo | rkor training or | octo |
| Decause | Tremporary transfer to fluman Nesources to fund | a additional Social Wo | Their training of |)SIS. |
| | | | | |
| | | | | |
| | | | | |
| 5 Virement is red | quired from | | | |
| Department | Social Work & Practice | 2023/24 | 2024/25 | 2025/26 |
| Service | Generic Services | £ | £ | £ |
| Budget Head | Employee Costs | (171,000) | 0 | 0 |
| | | | | |
| Service | People with Physical Disabilities | £ | £ | £ |
| Budget Head | Employee Costs | (98,719) | 0 | 0 |
| | | | | |
| Service | Older People | £ | £ | £ |
| Budget Head | Employee Costs | (333,975) | 0 | 0 |
| Service | Emergency Duty Team | | £ | c |
| Budget Head | Employee Costs | £ (13,940) | 0 | £ |
| Duaget Head | Employee Costs | (13,940)] | <u> </u> | U |
| | Total | (617,634) | 0 | 0 |
| | | , , , | • | |
| То | | | | |
| Department | Strategic Commissioning & Partnership | 2023/24 | 2024/25 | 2025/26 |
| Service | Adult Social Care | £ | £ | £ |
| Budget Head | Employee Costs | 301,914 | 0 | 0 |
| | | | | |
| Department | Social Work & Practice | 2023/24 | 2024/25 | 2025/26 |
| Service | Joint Learning Disability | £ | £ | £ |
| Budget Head | Employee Costs | 51,991 | 0 | 0 |
| Camiaa | Mandal I lacith | | cl | c |
| Service | Mental Health | £ | £ | £ |
| Budget Head | Employee Costs | 43,574 | 0 | 0 |
| Service | Generic Services | tl | £ | £ |
| Budget Head | Employee Costs | 220,155 | 0 | 0 |
| Daagetriead | Employee code | 220,100 | <u> </u> | U |
| | Total | 617,634 | 0 | 0 |
| | | · · · · · · · · · · · · · · · · · · · | · · | |
| Because | Utilising Departmental staffing underspends to c | over Pay Award press | ures . | |
| | | • | | |

| 6 Virement is rec | uired from |
|-------------------|------------|
|-------------------|------------|

| Department | Social Work & Partnership | 2023/24 | 2024/25 | 2025/26 |
|-------------|---------------------------------------|-------------|---------|---------|
| Service | Older People | £ | £ | £ |
| Budget Head | Third Party Payments | (1,284,441) | 0 | 0 |
| | | | | _ |
| То | | | | |
| Department | Strategic Commissioning & Partnership | 2023/24 | 2024/25 | 2025/26 |
| Service | Commissioning Services | £ | £ | £ |
| Budget Head | Employee Costs | 85,441 | 0 | 0 |
| | | , | | • |
| Service | Adult Social Care | £ | £ | £ |
| Budget Head | Employee Costs | 1,199,000 | 0 | 0 |
| | | | | |
| | Total | 1,284,441 | 0 | 0 |

Because

Temporary transfer of additional Scottish Government funding to cover overtime, agency and car leasing cost pressures in Adult Social Care and a staffing pressure in the Commissioning Team.

Education & Lifelong Learning

No. of Virements 2

| 1 Virement is req | uired from | | | |
|-------------------|---|----------------------------|---------------|---------|
| Department | Education & Lifelong Learning | 2023/24 | 2024/25 | 2025/26 |
| Service | Central Schools | £ | £ | £ |
| Budget Head | Supplies & Services | (1,948,855) | 0 | 0 |
| То | | | | |
| Department | Education & Lifelong Learning | 2023/24 | 2024/25 | 2025/26 |
| Service | Primary Schools | £ | £ | £ |
| Budget Head | Supplies & Services | 1,420,780 | 0 | 0 |
| | | | | |
| Service | Secondary Schools | £ | £ | £ |
| Budget Head | Supplies & Services | 528,075 | 0 | 0 |
| | Total | 1,948,855 | 0 | 0 |
| Because | To allocate 2023/24 Pupil Equity Funding (P | PEF) to Primary and Second | lary schools. | |

2 Virement is required from

| Department | Education & Lifelong Learning | 2023/24 | 2024/25 | 2025/26 |
|--------------------|-------------------------------|----------|----------|----------|
| Service | School Transport | £ | £ | £ |
| Budget Head | Transport Related | (48,000) | (48,000) | (48,000) |
| То | | | | |

Department Service Budget Head

| - | | | |
|------------------------------|---------|---------|---------|
| Infrastructure & Environment | 2023/24 | 2024/25 | 2025/26 |
| Passenger Transport | £ | £ | £ |
| Third Party Payments | 48,000 | 48,000 | 48,000 |

Because

To transfer permanent budget to Passenger Transport within Infrastructure & Environment following the reduction in Ayton and Chirnside contracts

Resilient Communities

No. of Virements 2

1 Virement is required from

| Department | Resilient Communities | 2023/24 | 2024/25 | 2025/26 |
|--|--|------------------------------------|--------------|--------------|
| Service | Community Planning & Engagement | £ | £ | £ |
| Budget Head | Employee Costs | (17,000) | 0 | 0 |
| | | | _ | |
| Service | Neighbourhood Support Fund | £ | £ | £ |
| Budget Head | Supplies & Services | (39,000) | 0 | 0 |
| | Third Party Payments | (23,000) | 0 | 0 |
| | | | | |
| Service | Non Domestic Rates Relief | £ | £ | £ |
| Budget Head | Third Party Payments | (85,000) | 0 | 0 |
| | | - | - | - |
| Service | Council Tax Reduction Scheme | £ | £ | £ |
| Budget Head | Transfer Payments | (20,000) | 0 | 0 |
| | | | | |
| | Total | (184,000) | 0 | 0 |
| | | | | |
| То | | | | |
| 10 | | | | |
| Department | Resilient Communities | 2023/24 | 2024/25 | 2025/26 |
| - | Resilient Communities Business Support | 2023/24 £ | 2024/25 £ | 2025/26 £ |
| Department | | 2023/24 £ 9,000 | | 2025/26 £ |
| Department Service | Business Support Employees Costs | £ | £ | £ |
| Department Service | Business Support | £ | £ | £ |
| Department Service Budget Head | Business Support Employees Costs | £ 9,000 | £ | £ |
| Department Service Budget Head Service | Business Support Employees Costs Housing Benefits Transfer Payments | £ 9,000 | £ 0 | £ |
| Department Service Budget Head Service | Business Support Employees Costs Housing Benefits | £ 9,000 £ 51,000 £ | £ 0 | £ |
| Department Service Budget Head Service Budget Head | Business Support Employees Costs Housing Benefits Transfer Payments | £ 9,000 £ 51,000 | £ 0 | £ 0 |
| Department Service Budget Head Service Budget Head Service | Business Support Employees Costs Housing Benefits Transfer Payments Scottish Welfare Fund | £ 9,000 £ 51,000 £ | £ 0 0 £ | £ 0 |
| Department Service Budget Head Service Budget Head Service | Business Support Employees Costs Housing Benefits Transfer Payments Scottish Welfare Fund | £ 9,000 £ 51,000 £ | £ 0 0 £ | £ 0 |
| Department Service Budget Head Service Budget Head Service | Business Support Employees Costs Housing Benefits Transfer Payments Scottish Welfare Fund Transfer Payments | £ 9,000 £ 51,000 £ 124,000 | £ 0 0 £ 0 | £ 0 |
| Department Service Budget Head Service Budget Head Service | Business Support Employees Costs Housing Benefits Transfer Payments Scottish Welfare Fund Transfer Payments | £ 9,000 £ 51,000 £ 124,000 184,000 | £ 0 0 £ 0 | £ 0 |
| Department Service Budget Head Service Budget Head Service Budget Head | Business Support Employees Costs Housing Benefits Transfer Payments Scottish Welfare Fund Transfer Payments Total | £ 9,000 £ 51,000 £ 124,000 184,000 | £ 0 0 £ 0 | £ 0 |
| Department Service Budget Head Service Budget Head Service Budget Head | Business Support Employees Costs Housing Benefits Transfer Payments Scottish Welfare Fund Transfer Payments Total | £ 9,000 £ 51,000 £ 124,000 184,000 | £ 0 0 £ 0 | £ 0 |

2 Virement is required from

| Department | Resilient Communities | 2023/24 | 2024/25 | 2025/26 |
|-------------|---|----------------------------|---------|---------|
| Service | Economic Development | £ | £ | £ |
| Budget Head | Employee Costs | (168,000) | 0 | 0 |
| _ | Supplies & Services | (87,000) | 0 | 0 |
| | Third Party Payments | (422,000) | 0 | 0 |
| | | | | |
| Service | Council Tax Reduction Scheme | £ | £ | £ |
| Budget Head | Transfer Payments | (12,000) | 0 | 0 |
| | - | | | |
| | Total | (689,000) | 0 | 0 |
| | | | | |
| То | | | | |
| Department | Finance & Corporate Governance | 2023/24 | 2024/25 | 2025/26 |
| Service | Emergency Planning | £ | £ | £ |
| Budget Head | Employee Costs | 13,000 | 0 | 0 |
| | Supplies & Services | 21,000 | 0 | 0 |
| | | | | |
| Service | Protective Services | £ | £ | £ |
| Budget Head | Employee Costs | 17,000 | 0 | 0 |
| | Third Party Payments | 10,000 | 0 | 0 |
| | Income | 4,000 | 0 | 0 |
| | | 1 | | |
| Service | Democratic Services | £ | £ | £ |
| Budget Head | Employee Costs | 15,000 | 0 | 0 |
| | Transport Related Expenditure | 12,000 | 0 | 0 |
| | Supplies & Services | 50,000 | 0 | 0 |
| | Income | 22,000 | 0 | 0 |
| | | 1 | | |
| Service | Corporate | £ | £ | £ |
| Budget Head | Supplies & Services | 525,000 | 0 | 0 |
| | | | | |
| | Total | 689,000 | 0 | 0 |
| _ | | | | |
| Because | Reallocation of budgets across Council Services | s to address service press | sures. | |
| | | | | |
| | | | | |

Finance & Corporate Governance

No. of Virements 2

| 1 Virement is req | uired from | | | |
|---------------------------------|--|----------------------|-----------------|--------------|
| Department | Finance & Corporate Governance | 2023/24 | 2024/25 | 2025/26 |
| Service | Assessor & Electoral Registration Services | £ | £ | £ |
| Budget Head | Employee Costs | (16,000) | 0 | 0 |
| То | | | | |
| Department | Finance & Corporate Governance | 2023/24 | 2024/25 | 2025/26 |
| Service | Protective Services | £ | £ | £ |
| Budget Head | Employee Costs | 16,000 | 0 | 0 |
| Daagotiioaa | Employee deate | . 0,000 | <u> </u> | |
| Because | Additional staff turnover savings within Assessors 8 | | | |
| | to temporarily fund balance of Financial Plan saving | gs within Protective | e Services (£1) | oK). |
| | | | | |
| 2 Viromont is roa | uired from | | | |
| 2 Virement is req Department | Finance & Corporate Governance | 2023/24 | 2024/25 | 2025/26 |
| Service | Assessor & Electoral Registration Services | £ | 2024/25 £ | 2025/20 £ |
| Budget Head | Employee Costs | (13,000) | 0 | 0 |
| Budget Flead | Employee dosts | (13,000) | <u> </u> | <u> </u> |
| Service | Legal Services | £ | £ | £ |
| Budget Head | Supplies & Services | (4,000) | 0 | £ 0 |
| | | | · | |
| | Total | (17,000) | 0 | 0 |
| То | | | | |
| Department | Finance & Corporate Governance | 2023/24 | 2024/25 | 2025/26 |
| Service | Protective Services | £ | £ | £ |
| Budget Head | Employee Costs | 8,000 | 0 | 0 |
| | | | • | - |
| Service | Audit & Risk | £ | £ | £ |
| Budget Head | Third Party Payments | 4,000 | 0 | 0 |
| Service | Corporate | £ | £ | £ |
| Budget Head | Supplies & Services | 5,000 | 0 | 0 |
| | | 2,222 | | |
| | Total | 17,000 | 0 | 0 |
| _ | - | | | |
| Because | Reallocation of budgets across Resilient Communi | ties to address ser | vice pressures | i- |

People, Performance & Change

No. of Virements 1

| 1 Virement is req | uired from | | | |
|-------------------|--|---------------|-----------------|-----------|
| Department | People, Performance & Change | 2023/24 | 2024/25 | 2025/26 |
| Service | Human Resources | £ | £ | £ |
| Budget Head | Employee Costs | (46,000) | 0 | 0 |
| Service | Early Retiral/Voluntary Severance | £ | £ | £ |
| Budget Head | Employee Costs | (34,000) | 0 | 0 |
| Service | Business Change & Programme Management | £ | £ | £ |
| Budget Head | Employee Costs | (22,000) | 0 | 0 |
| | Total | (102,000) | 0 | 0 |
| То | | | | |
| Department | People, Performance & Change | 2023/24 | 2024/25 | 2025/26 |
| Service | Corporate Transformation | £ | £ | £ |
| Budget Head | Employee Costs | 94,000 | 0 | 0 |
| Service | Business Planning Performance & Policy Developme | £ | £ | £ |
| Budget Head | Employee Costs | 8,000 | 0 | 0 |
| | Total | 102,000 | 0 | 0 |
| Because | Reallocation of budgets across People, Performance & | Change to add | dress service p | ressures. |

Appendix 4

Budget Virement Requirement

Strategic Commissioning & Partnership No. of Virements 1

| 1 | Vireme | nt is rec | uired | from |
|---|--------|-----------|-------|------|
|---|--------|-----------|-------|------|

| Department | Strategic Commissioning & Partnership | 2023/24 | 2024/25 | 2025/26 |
|-------------|---------------------------------------|-----------|---------|---------|
| Service | Commissioning Services | £ | £ | £ |
| Budget Head | Third Party Payments | (305,190) | 0 | 0 |

То

| Department |
|--------------------|
| Service |
| Budget Head |

| Social Work & Practice | 2023/24 | 2024/25 | 2025/26 |
|------------------------|---------|---------|---------|
| Older People | £ | £ | £ |
| Third Party Payments | 305.190 | 0 | 0 |

Because

Return of The Social Prescribing Grant to Social Work & Practice.

Financed by

No. of Virements 10

| 1 Virement is rec | uired from | | | |
|--------------------|---|------------------|---------|---------|
| Department | Financed by | 2023/24 | 2024/25 | 2025/26 |
| Service | Revenue Support Grant | £ | £ | £ |
| Budget Head | Income | (625,000) | 0 | 0 |
| - | | | | |
| То | | | | |
| Department | Social Work & Practice | 2023/24 | 2024/25 | 2025/26 |
| Service | Safer Communities | £ | £ | £ |
| Budget Head | Supplies & Services | 625,000 | 0 | 0 |
| Because | Gross up additional funding for Ukraine | Refugee Support. | | |
| | | | | |
| | | | | |
| 2 Virement is rec | uired from | | | |
| Department | Financed by | 2023/24 | 2024/25 | 2025/26 |
| Service | Revenue Support Grant | £ | £ | £ |
| Budget Head | Income | (20,000) | 0 | 0 |
| | | | | |
| То | F | | | |
| Department | Social Work & Practice | 2023/24 | 2024/25 | 2025/26 |
| Service | Safer Communities | <u>‡</u> | £ | £ |
| Budget Head | Supplies & Services | 20,000 | 0 | 0 |
| Because | Gross up Temporary Accommodation fu | unding | | |
| | | | | |
| | | | | |
| 3 Virement is rec | | | | |
| Department | Financed by | 2023/24 | 2024/25 | 2025/26 |
| Service | Revenue Support Grant | £ | £ | £ |
| Budget Head | Income | (6,000) | 0 | 0 |
| То | | | | |
| Department | Social Work & Practice | 2023/24 | 2024/25 | 2025/26 |
| Service | Generic Services | £ | £ | |
| Budget Head | Third Party Payments | 6,000 | 0 | £ |
| | | | | |
| Because | Gross up Self Directed Support Transfo | rmation Funding | | |

| 4 Virement is req | uired from | | | | | | |
|---------------------------------|---|---------------------------|----------|---------|--|--|--|
| Department | Financed by | 2023/24 | 2024/25 | 2025/26 | | | |
| Service | Revenue Support Grant | £ | £ | £ | | | |
| Budget Head | Income | 50,000 | 0 | 0 | | | |
| | | | | | | | |
| То | | 0000/04 | 0004/05 | 0007/00 | | | |
| Department | Social Work & Practice | 2023/24 | 2024/25 | 2025/26 | | | |
| Service | Older People | £ (50,000) | £ | £ | | | |
| Budget Head | Third Party Payments | (50,000) | 0 | 0 | | | |
| Because | Gross down National Trauma Training Programme and Trauma Informed Approaches. | | | | | | |
| | | | | | | | |
| 5 Virement is req | uired from | | | | | | |
| Department | Financed by | 2023/24 | 2024/25 | 2025/26 | | | |
| Service | Revenue Support Grant | £ | £ | £ | | | |
| Budget Head | Income | 4,000 | 0 | 0 | | | |
| | | | | | | | |
| То | | 0000/04 | 0004/05 | 0007/00 | | | |
| Department | Social Work & Practice | 2023/24 | 2024/25 | 2025/26 | | | |
| Service | Children & Families Social Work | £ (4.000) | £ | £ | | | |
| Budget Head | Supplies & Services | (4,000) | 0 | 0 | | | |
| Because | Gross down Summer of Activities | | | | | | |
| Decause | Cross down duminer of Activities | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| 6 Virement is req | | | | | | | |
| Department | Financed by | 2023/24 | 2024/25 | 2025/26 | | | |
| Service | Revenue Support Grant | (004.000) | £ | £ | | | |
| Budget Head | Income | (294,000) | 0 | 0 | | | |
| То | | | | | | | |
| Department | Resilient Communities | 2023/24 | 2024/25 | 2025/26 | | | |
| Service | Economic Development | | £ | £ | | | |
| Budget Head | Third Party Payments | 294,000 | 0 | 0 | | | |
| g | | | | | | | |
| Because | Gross up additional Revenue Support Grant fo | r employability staffing | (£294k). | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| 7 \/: | using d fugue | | | | | | |
| 7 Virement is req Department | Financed by | 2023/24 | 2024/25 | 2025/26 | | | |
| Service | Revenue Support Grant | 2023/24 | 2024/23 | 2025/26 | | | |
| Budget Head | Income | 8,000 | 0 | 0 | | | |
| Duuget Heau | income | 0,000 | <u> </u> | U | | | |
| То | | | | | | | |
| Department | Infrastructure & Environment | 2023/24 | 2024/25 | 2025/26 | | | |
| Service | Planning Services | £ | £ | £ | | | |
| Budget Head | Third Party Payments | (8,000) | 0 | 0 | | | |
| | | | | | | | |
| Because | Gross down Revenue Support Grant for climate | e intelligence service (£ | £8k). | | | | |
| | 1 | | | | | | |

| 8 Viremei | าt is | require | d from |
|-----------|-------|---------|--------|
|-----------|-------|---------|--------|

| Department | Financed by | 2023/24 | 2024/25 | 2025/26 |
|-------------|-----------------------|-----------|---------|---------|
| Service | Revenue Support Grant | £ | £ | £ |
| Budget Head | Income | (942,000) | 0 | 0 |

То

| Department |
|--------------------|
| Service |
| Budget Head |

| Education and Lifelong Learning | 2023/24 | 2024/25 | 2025/26 |
|---------------------------------|---------|---------|---------|
| Central School | £ | £ | £ |
| Employee Costs | 942,000 | 0 | 0 |

Because

Gross up additional Revenue Support Grant for Teachers Induction Scheme (£942k).

9 Virement is required from

| Department | Financed by | 2023/24 | 2024/25 | 2025/26 |
|-------------|-----------------------------|----------|---------|---------|
| Service | Transfer to / from reserves | £ | £ | £ |
| Budget Head | Capital Financing | (75,000) | 0 | 0 |

То

Department Service Budget Head

| Strategic Commissioning & Partnership | 2023/24 | 2024/25 | 2025/26 |
|---------------------------------------|---------|---------|---------|
| Information Technology | £ | £ | £ |
| Third Party Payments | 75,000 | 0 | 0 |

Because

Drawdown from Service Concession/Change Fund allocated reserve to fund implementation costs for Workflow 360 (Comino) to the Cloud (£75k).

10 Virement is required from

| Department | Financed by | 2023/24 | 2024/25 | 2025/26 |
|-------------|-----------------------------|-----------|---------|---------|
| Service | Transfer to / from reserves | £ | £ | £ |
| Budget Head | Capital Financing | (745,000) | 0 | 0 |

То

Department Service Budget Head

| Finance & Corporate Governance | 2023/24 | 2024/25 | 2025/26 |
|--------------------------------|---------|---------|---------|
| Corporate | £ | £ | £ |
| Supplies & Services | 745,000 | 0 | 0 |

Because

Drawdown from unallocated reserve no longer required to fund pay award pressures to partly offset undeliverable digital transformation Financial Plan savings (£745k).