

Budget Virement Requirement

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

Service	Transfers to/(from) Reserves	£	£	£
Budget Head	Capital Financing Costs	(439,000)	0	0

Department	Finance & Corporate Governance	2023/24	2024/25	2025/26
Service	Finance	£	£	£
Budget Head	Income	(200,000)	0	0

Department	Strategic Commissioning & Partnerships	2023/24	2024/25	2025/26
Service	Information Technology	£	£	£
Budget Head	Third Party Payments	(1,500,000)	0	0

Total		(5,433,000)	0	0
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To

Department	Infrastructure & Environment	2023/24	2024/25	2025/26
Service	Property Management Services	£	£	£
Budget Head	Employee Costs	28,368	0	0

Service	Estates Management Services	£	£	£
Budget Head	Employee Costs	11,245	0	0

Service	Architects	£	£	£
Budget Head	Employee Costs	14,582	0	0

Service	Major Projects	£	£	£
Budget Head	Employee Costs	16,369	0	0

Service	Catering Services	£	£	£
Budget Head	Employee Costs	223,000	0	0

Service	Cleaning & Facilities Management	£	£	£
Budget Head	Employee Costs	296,532	0	0

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

Service	Fleet Management Services	£	£	£
Budget Head	Employee Costs	73,153	0	0

Service	Waste Management Services	£	£	£
Budget Head	Employee Costs	253,912	0	0

Service	Passenger Transport	£	£	£
Budget Head	Employee Costs	47,000	0	0

Service	Planning Services	£	£	£
Budget Head	Employee Costs	121,558	0	0
Service	Housing Strategy & Services	£	£	£
Budget Head	Employee Costs	15,000	0	0
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
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
Department	Education & Lifelong Learning	2023/24	2024/25	2025/26
Service	Early Years	£	£	£
Budget Head	Employee Costs	745,634	0	0
Service	Primary Schools	£	£	£
Budget Head	Employee Costs	107,729	0	0
Service	Secondary Schools	£	£	£
Budget Head	Employee Costs	49,203	0	0
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	£	£	£
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
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	Finance & Corporate Governance	2023/24	2024/25	2025/26
Service	Chief Executive	£	£	£
Budget Head	Employee Costs	6,322	0	0
Service	Emergency Planning	£	£	£
Budget Head	Employee Costs	9,168	0	0
Service	Finance	£	£	£
Budget Head	Employee Costs	84,455	0	0

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
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
Service	Corporate Transformation	£	£	£
Budget Head	Employee Costs	38,206	0	0
Service	Business Change & Programme Management	£	£	£
Budget Head	Employee Costs	57,846	0	0
Service	Business Planning Performance & Policy Development	£	£	£
Budget Head	Employee Costs	21,312	0	0
Department	Strategic Commissioning & Partnerships	2023/24	2024/25	2025/26
Service	Adult Social Care	£	£	£
Budget Head	Employee Costs	586,086	0	0
Service	Information Technology	£	£	£
Budget Head	Employee Costs	8,112	0	0
	Total	5,433,000	0	0

**Because**

Reallocation of budgets across Council Services to address impact of 2023/24 SJC pay award.
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**Budget Virement Requirement**

**Infrastructure & Environment**

**No. of Virements 3**

**1 Virement is required from**

Department	Infrastructure & Environment	2023/24	2024/25	2025/26
Service	Catering Services	£	£	£
Budget Head	Supplies & Services	(229,000)	0	0

**To**

Department	Infrastructure & Environment	2023/24	2024/25	2025/26
Service	Parks & Environment	£	£	£
Budget Head	Employee Costs	229,000	0	0

**Because**

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**

Department	Infrastructure & Environment	2023/24	2024/25	2025/26
Service	Estates Management Services	£	£	£
Budget Head	Employee Costs	(30,000)	0	0

Service	Architects	£	£	£
Budget Head	Income	(35,000)	0	0

Service	Catering Services	£	£	£
Budget Head	Supplies & Services	(53,000)	0	0

Service	Waste Management Services	£	£	£
Budget Head	Third Party Payments	(200,000)	0	0
	Capital Financing Costs	(88,000)	0	0

Service	Passenger Transport	£	£	£
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

<b>Total</b>		<b>(579,000)</b>	<b>0</b>	<b>0</b>
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**To**

Department	Infrastructure & Environment	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
	Supplies & Services	162,000	0	0

Service	Parks & Environment	£	£	£
Budget Head	Income	54,000	0	0

Service	SBC Contracts	£	£	£
Budget Head	Income	100,000	0	0

Service	Engineers	£	£	£
Budget Head	Third Party Payments	45,000	0	0

Service	Fleet Management Services			
Budget Head	Income	85,000	0	0

Total		579,000	0	0
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**Because** Reallocation of budgets across Infrastructure & Environment to address service 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

**To**

Department	Finance & Corporate Governance	2023/24	2024/25	2025/26
Service	Corporate	£	£	£
Budget Head	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 required 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)

**To**

Department	Education & Lifelong Learning	2023/24	2024/25	2025/26
Service	Central Schools	£	£	£
Budget Head	Third Party Payments	81,000	81,000	81,000

**Because**

To permanently transfer Children & Young People's Partnership Plan Leadership Group Carers Act in line with management of the service.

**2 Virement is required from**

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	£	£	£
Budget Head	Employee Costs	22,612	0	0

Service	Adult Protection	£	£	£
Budget Head	Employee Costs	17,873	0	0

Total	40,485	0	0
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**Because**

Projected overspend in staffing offset by locality underspends due to vacant posts.

**3 Virement is required from**

Department	Social Work & Practice	2023/24	2024/25	2025/26
Service	Safer Communities	£	£	£
Budget Head	Income	(54,726)	0	0

**To**

Department	Resilient Communities	2023/24	2024/25	2025/26
Service	Housing Benefits	£	£	£
Budget Head	Transfer Payments	54,726	0	0

**Because**

Additional temporary accommodation rental income linked to a related pressure within Housing Benefits in Resilient Communities resulting in a virement between the services.

**4 Virement is required from**

Department	Social Work & Practice	2023/24	2024/25	2025/26
Service	Older People	£	£	£
Budget Head	Third Party Payments	(237,000)	0	0

**To**

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 additional Social Worker training costs.
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**5 Virement is required 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	£	£	£
Budget Head	Employee Costs	(13,940)	0	0

<b>Total</b>		<b>(617,634)</b>	<b>0</b>	<b>0</b>
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**To**

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

Service	Mental Health	£	£	£
Budget Head	Employee Costs	43,574	0	0

Service	Generic Services	£	£	£
Budget Head	Employee Costs	220,155	0	0

<b>Total</b>		<b>617,634</b>	<b>0</b>	<b>0</b>
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**Because**

Utilising Departmental staffing underspends to cover Pay Award pressures .
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**6 Virement is required from**

Department	Social Work & Partnership	2023/24	2024/25	2025/26
Service	Older People	£	£	£
Budget Head	Third Party Payments	(1,284,441)	0	0

**To**

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
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**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.
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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	(1,948,855)	0	0

**To**

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

<b>Total</b>		<b>1,948,855</b>	<b>0</b>	<b>0</b>
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**Because**

To allocate 2023/24 Pupil Equity Funding (PEF) to Primary and Secondary 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)

**To**

Department	Infrastructure & Environment	2023/24	2024/25	2025/26
Service	Passenger Transport	£	£	£
Budget Head	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

**Budget Virement Requirement**

**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
	<b>Total</b>	<b>(184,000)</b>	<b>0</b>	<b>0</b>

**To**

Department	Resilient Communities	2023/24	2024/25	2025/26
Service	Business Support	£	£	£
Budget Head	Employees Costs	9,000	0	0
Service	Housing Benefits	£	£	£
Budget Head	Transfer Payments	51,000	0	0
Service	Scottish Welfare Fund	£	£	£
Budget Head	Transfer Payments	124,000	0	0
	<b>Total</b>	<b>184,000</b>	<b>0</b>	<b>0</b>

**Because**

Reallocation of budgets across Resilient Communities to address service pressures.

**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
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**To**

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

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

Service	Corporate	£	£	£
Budget Head	Supplies & Services	525,000	0	0

Total		689,000	0	0
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**Because**

Reallocation of budgets across Council Services to address service pressures.
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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	Assessor & Electoral Registration Services	£	£	£
Budget Head	Employee Costs	(16,000)	0	0

**To**

Department	Finance & Corporate Governance	2023/24	2024/25	2025/26
Service	Protective Services	£	£	£
Budget Head	Employee Costs	16,000	0	0

**Because**

Additional staff turnover savings within Assessors & Electoral Registration Services to be used to temporarily fund balance of Financial Plan savings within Protective Services (£16k).

**2 Virement is required from**

Department	Finance & Corporate Governance	2023/24	2024/25	2025/26
Service	Assessor & Electoral Registration Services	£	£	£
Budget Head	Employee Costs	(13,000)	0	0

Service	Legal Services	£	£	£
Budget Head	Supplies & Services	(4,000)	0	0

Total	(17,000)	0	0
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**To**

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

Total	17,000	0	0
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**Because**

Reallocation of budgets across Resilient Communities to address service pressures.

**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	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
<b>Total</b>		<b>(102,000)</b>	<b>0</b>	<b>0</b>

**To**

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
<b>Total</b>		<b>102,000</b>	<b>0</b>	<b>0</b>

**Because**

Reallocation of budgets across People, Performance & Change to address service pressures.

Budget Virement Requirement

Strategic Commissioning & Partnership No. of Virements 1

**1 Virement is required from**

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

**To**

Department	Social Work & Practice	2023/24	2024/25	2025/26
Service	Older People	£	£	£
Budget Head	Third Party Payments	305,190	0	0

**Because**

Return of The Social Prescribing Grant to Social Work & Practice.
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**Budget Virement Requirement**

**Financed by**

**No. of Virements 10**

**1 Virement is required from**

Department	Financed by	2023/24	2024/25	2025/26
Service	Revenue Support Grant	£	£	£
Budget Head	Income	(625,000)	0	0

**To**

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 required from**

Department	Financed by	2023/24	2024/25	2025/26
Service	Revenue Support Grant	£	£	£
Budget Head	Income	(20,000)	0	0

**To**

Department	Social Work & Practice	2023/24	2024/25	2025/26
Service	Safer Communities	£	£	£
Budget Head	Supplies & Services	20,000	0	0

**Because**

Gross up Temporary Accommodation funding

**3 Virement is required from**

Department	Financed by	2023/24	2024/25	2025/26
Service	Revenue Support Grant	£	£	£
Budget Head	Income	(6,000)	0	0

**To**

Department	Social Work & Practice	2023/24	2024/25	2025/26
Service	Generic Services	£	£	£
Budget Head	Third Party Payments	6,000	0	0

**Because**

Gross up Self Directed Support Transformation Funding

**4 Virement is required from**

Department	Financed by	2023/24	2024/25	2025/26
Service	Revenue Support Grant	£	£	£
Budget Head	Income	50,000	0	0

**To**

Department	Social Work & Practice	2023/24	2024/25	2025/26
Service	Older People	£	£	£
Budget Head	Third Party Payments	(50,000)	0	0

**Because**

Gross down National Trauma Training Programme and Trauma Informed Approaches.

**5 Virement is required from**

Department	Financed by	2023/24	2024/25	2025/26
Service	Revenue Support Grant	£	£	£
Budget Head	Income	4,000	0	0

**To**

Department	Social Work & Practice	2023/24	2024/25	2025/26
Service	Children & Families Social Work	£	£	£
Budget Head	Supplies & Services	(4,000)	0	0

**Because**

Gross down Summer of Activities

**6 Virement is required from**

Department	Financed by	2023/24	2024/25	2025/26
Service	Revenue Support Grant	£	£	£
Budget Head	Income	(294,000)	0	0

**To**

Department	Resilient Communities	2023/24	2024/25	2025/26
Service	Economic Development	£	£	£
Budget Head	Third Party Payments	294,000	0	0

**Because**

Gross up additional Revenue Support Grant for employability staffing (£294k).

**7 Virement is required from**

Department	Financed by	2023/24	2024/25	2025/26
Service	Revenue Support Grant	£	£	£
Budget Head	Income	8,000	0	0

**To**

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 intelligence service (£8k).



**8 Virement is required from**

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

**To**

Department	Education and Lifelong Learning	2023/24	2024/25	2025/26
Service	Central School	£	£	£
Budget Head	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

**To**

Department	Strategic Commissioning & Partnership	2023/24	2024/25	2025/26
Service	Information Technology	£	£	£
Budget Head	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

**To**

Department	Finance & Corporate Governance	2023/24	2024/25	2025/26
Service	Corporate	£	£	£
Budget Head	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).