

**NORTH LINCOLNSHIRE COUNCIL**

**POLICY AND RESOURCES  
CABINET MEMBER**

**VIREMENTS 2013-14**

**1. OBJECT AND KEY POINTS IN THIS REPORT**

- 1.1 To approve changes to revenue and capital budgets for 2013-14.
- 1.2 Revenue budgets are cash limited. Financial regulations do allow transfers (virement) of budget within the cash limit to meet emerging needs. The Director of Policy and Resources has the delegated power to approve these transfers up to a defined level. Above this level requires cabinet member approval. Both categories are included in this report.

**2. BACKGROUND INFORMATION**

- 2.1 On 19<sup>th</sup> February 2013 Council approved the revenue and capital budgets for the 2013/14 financial year. This report gives details of virements approved by the Director of Policy and Resources under delegated powers, and those requiring Cabinet Member approval.
- 2.2 Since April 2009 the levels covered by these delegated powers to the Director of Policy and Resources are :
  - Revenue movements under £50,000.
  - Capital movements under £50,000.
- 2.3 Cabinet Member approval is currently required for:
  - Revenue movements over £50,000.
  - Capital movements over £50,000.

### 3. **OPTIONS FOR CONSIDERATION**

#### **Delegated Approvals**

- 3.1 The following virements have been approved by the Director of Policy and Resources under delegated powers since the last report

#### **Temporary Revenue Virements**

##### Places and Central Budgets

- Transfer of budget from Contingency within Central Budgets to cover the payment of redundancy costs within Customer Services (£9,100).

#### **Member's Approval**

- 3.2 The following virements require Cabinet Member approval:

#### **Permanent Revenue Virements**

##### People

- Transfer of budget for an Assistant Director from Adult Services to People Senior Leadership Team to account for Leadership team costs in one place (£90,980).

##### Places

- Realignment of Cemeteries and Crematorium budgets within Community Services in line with anticipated income levels (£53,430).
- Realignment of budgets to move an underspend in Kerbside recycling to Household Recycling Sites (HRC) within Community Services (£189,110).
- Realignment of Building Control budgets in line with anticipated spending within Planning & Regeneration (£51,270).

#### **Temporary Revenue Virements**

##### Places

- Establishment of budgets within Technical & Environmental Services in respect of Safer Neighbourhoods funded by Public Health Grant (£174,000).

### 4. **ANALYSIS OF OPTIONS**

- 4.1 Approval of the virements detailed at 3.2 will allow budget responsibilities to be aligned with activity and management responsibilities for those services. Should the virements fail to gain approval this may create difficulties in the future control and management of these budgets.

**5. RESOURCE IMPLICATIONS (FINANCIAL, STAFFING, PROPERTY, IT)**

**5.1 Financial**

The original approved revenue budget for 2013-14 approved at Council on 19 February, 2013 was £144.869m. After the approval of carry forward of budget from 2012-13 this was increased by £1.666m to 146.535m. After the transfers at 3.1 and 3.2 the budget will remain unchanged.

**5.2 Staffing:** There are no direct staffing implications

**6. OUTCOMES OF INTEGRATED IMPACT ASSESSMENT (IF APPLICABLE)**

**6.1** Not required

**7. OUTCOMES OF CONSULTATION AND CONFLICTS OF INTERESTS DECLARED**

**7.1** None required

**8. RECOMMENDATIONS**

**8.1** That the virement at 3.1, approved by the Director of Policy and Resources under delegated powers be noted.

**8.2** That the virements outlined at 3.2 be approved.

DIRECTOR OF POLICY AND RESOURCES

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**Background Papers used in the preparation of this report:** None