

NORTH LINCOLNSHIRE COUNCIL

**POLICY AND RESOURCES
CABINET MEMBER**

VIREMENTS 2014-15

1. OBJECT AND KEY POINTS IN THIS REPORT

- 1.1 To approve changes to revenue and capital budgets for 2014-15 as part of the council's policy of active budget management.
- 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.
- 1.3 Similar controls apply to the transfer of funding between schemes in the capital programme. Where new funding is made available during the year, usually from external sources, it can be added to the programme with the appropriate approval.

2. BACKGROUND INFORMATION

- 2.1 On 25th February 2014 Council approved the revenue and capital budgets for the 2014/15 financial year respectively. 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

Permanent Revenue Virements

People

- To transfer the budgets for 3 Operational Support posts from Universal Prevention Services to Children & Family Support Services, following a service restructure and transfer of management responsibility (£26,000).

People and Policy & Resources

- To transfer salary budget for a Technology Officer post from Prevention & Commissioning to Business Support (£27,000).

Member's Approval

- 3.2 The following virements require Cabinet Member approval:

Permanent Revenue Virements

Places

- Transfer of salary and on cost budgets for staff moved within the Transport and Resources review, resulting in a movement of budget from Community Services (£85,000) to Technical & Environmental Services (£11,000) and Planning & Regeneration (£74,000).
- Realign budgets in line within actual spend in Planning & Regeneration, primarily due to the regular turnover of Humber Bridge tickets (£87,000).

Temporary Revenue Virements

People

- To remove the Willoughby Road Primary budget as they are now an academy, with the budget going back into DSG (£1,229,240).

Places

- To establish the revenue budget for the Severe Weather Recovery Scheme using grant that is in an earmarked reserve from 2013/14 (£251,000).

Policy & Resources

- Establishing a budget within Legal Services for the 2014 European elections, using grant funding from DCLG Cabinet Office (£190,000).

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 2014-15 approved at Council on 25th February, 2014 was £142.112m. 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 virements 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

Civic Centre
Ashby Road
SCUNTHORPE
North Lincolnshire
DN16 1AB
Author: Steve Cowlbeck
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Background Papers used in the preparation of this report: None