

NORTH LINCOLNSHIRE COUNCIL

**POLICY AND RESOURCES
CABINET MEMBER**

VIREMENTS 2013-14 & 2014-15

1. OBJECT AND KEY POINTS IN THIS REPORT

- 1.1 To approve changes to revenue and capital budgets for 2013-14 and 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 19th February 2013 and 25th February 2014 Council approved the revenue and capital budgets for the 2013/14 and 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

Temporary Revenue Virements

2013-14 Budgets

Policy & Resources

- Realignment of budget as a contribution from Human Resources to Information Technology towards the purchase of the Topdesk Solution (£40,000).

Member's Approval

- 3.2 The following virements require Cabinet Member approval:

Temporary Revenue Virements

2013-14 Budgets

Policy & Resources

- Realignment of budget as contributions from Human Resources (£20,000), Legal Services (£20,000) and Financial Services (£20,000) to Business Support (£60,000) towards the costs of streamlining software across the council, to comply with government requirements for secure data exchange.

Places

- Establishing budgets within Customer Services for the grant funding of a First World War exhibition at Normanby Hall (£72,900).

People and Places

- Transfer of budgets from [People] Education (£1,000), Prevention & Commissioning (£3,000), Children's Services (£2,000) and Adult Services (£2,000), [Places] Customer Services (£19,000), Community Services (£19,000) and Planning & Regeneration (£55,000) to [Places] Technical & Environmental Services (£101,000) to reflect Carbon reduction savings achieved.

2014-15 Budgets

People, Policy & Resources, Places and Central Budgets

- Establish budget for Public Health Outcomes Fund as agreed at Cabinet on 12 November 2013. (£620,000).

Capital Virements

2013-14 Budgets

Places

- Drawdown of LPSA funding for the Super Hostel scheme as planned supplemented by a revenue underspend within the Planning & Regeneration division. (£88,000).

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 19th February, 2013 was £144.869m. After previous adjustments the budget was increased to £145.190m. After the transfers at 3.1 and 3.2 the budget will remain unchanged.

The capital budget for 2013-14 previously approved at Council on 25th February 2014 was £56.272m. After the transfer at 3.2 the budget will increase to £56.36m.

The original approved revenue budget for 2014-15 approved at Council on 25th February, 2014 was £142.112m. After the transfers at 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

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Background Papers used in the preparation of this report: None