

**NORTH LINCOLNSHIRE COUNCIL**

**POLICY AND RESOURCES  
CABINET MEMBER**

**VIREMENTS 2012-13 & 2013-14**

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

- 1.1 To approve changes to revenue and capital budgets for 2012-13 and 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 21<sup>st</sup> February 2012 and 19<sup>th</sup> February 2013 Council approved the revenue and capital budgets for the 2012/13 and 2013/14 financial years 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 virement has been approved by the Director of Policy and Resources under delegated powers since the last report

#### Temporary Revenue Virements

##### 2012/13

##### People and Places

- Keyholders response budget transfer for grant and other funded projects to Customer Services (£2,940) and School Improvement (£630) [People] from Planning & Regeneration [Places].

#### Member's Approval

3.2 The following virements require Cabinet Member approval:

#### Permanent Revenue Virements

##### 2013/14

##### Places

- A comprehensive realignment of Fleet budgets in [Places] Community Services to better reflect operational activity. This will enhance budget management and financial control and provide a basis for setting the internal charging rates for 2013/2014. (£6,023,670).

##### Places and Central Budgets

- Transfer of Carbon Reduction strategy budget and Energy Management Renewable Heating budget from [Corporate budgets] Corporate Budgets & Levies to [Places] Technical & Environment Services (£233,930) where management responsibility now lies.

### 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 2012-13 approved at Council on 21 February, 2012 was £129.914m. On 10 July, 2012 Cabinet approved the

carry forward of £1.986m from 2011/12 for a number of specific purposes. Subsequent adjustments were approved at Cabinet on the 25 September 2012 and on 29 January 2013 resulting in a revenue budget of £132.97m. After the transfers at 3.1 the budget will remain unchanged.

The original approved revenue budget for 2013-14 approved at Council on 19 February, 2013 was £144.869m. 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**