



AGENDA ITEM: 7
SUMMARY

Report for:	Cabinet
Date of meeting:	23 July 2013
PART:	1
If Part II, reason:	

Title of report:	AUTHORISATION OF VIREMENTS
Contact:	Councillor Nick Tiley, Portfolio Holder for Finance & Resources Sally Marshall Corporate Director of Finance & Governance (ext 2313)
Purpose of report:	To seek Cabinet approval to proposed virements.
Recommendations	That the virements as detailed on Form A, attached, be approved.
Corporate objectives:	To standardise documentation and authorisation requirements for all virements.
Implications:	<u>Financial</u>
'Value For Money Implications'	The Scheme of Virements is part of the Council's financial management.
Risk Implications	There are no risk implications.
Monitoring Officer/S.151 Officer Comments	Monitoring Officer: No comments to add to this report. Deputy S.151 Officer No further comments.
Consultees:	
Background papers:	Form A where required

BACKGROUND

1. The Council is required to establish standard documentation and authorisation requirements for all virements.
2. Financial regulations determine the scheme of virement and its application. The regulations state that the scheme covers

“all transfers of budget, of any value and for any reason including for reason of organisational restructure”.

This will remain in force until such time as the regulations are reviewed. The regulations make clear that no virement can be carried out without the approval of the Corporate Director of Finance & Governance (or her nominated delegate), who will also be the final arbiter in any dispute. Additionally, the Director may override any authorisation and determine that approval is required by a higher level of authority.

Form A

**Authorisation of Virements
Cabinet**

PURPOSE OF THE VIREMENT (ENTER DESCRIPTION HERE):

To re-allocate expenditure from a general Adventure Playgrounds cost centre to the 4 individual playgrounds following a review of service (all budgets within Childrens' Services in Resident Services)

REVENUE / CAPITAL *	SERVICE AREA (\$	(1) Childrens' Services (Resident Services)	SUBMITTED BY: Caroline Souto
		(2)	DATE: 1st July 2013

BUDGET CODE AND DESCRIPTION	TO (DEBIT AMOUNT) £	FROM (CREDIT AMOUNT) £	REASON
1010 CC700 Adventure Playgrounds Salaries		36,560	To transfer the salaries budget for post CP008 to the 4 individual playgrounds
1060 CC700 Adventure Playgrounds Car Lease		2,500	To transfer the car lease budget for post CP008 to the 4 individual playgrounds
1010 CC700 Adventure Playgrounds Salaries		6,100	To transfer the salaries budget for casual employees to the 4 individual playgrounds
1010 CC710 Adeyfield Adventure Playground Salaries	9,140		To transfer the salaries budget for post CP008 to the 4 individual playgrounds
1010 CC720 Bennets End Adventure Playground Salaries	9,140		To transfer the salaries budget for post CP008 to the 4 individual playgrounds
1010 CC730 Chaulden Adventure Playground Salaries	9,140		To transfer the salaries budget for post CP008 to the 4 individual playgrounds
1010 CC740 Grovehill Adventure Playground Salaries	9,140		To transfer the salaries budget for post CP008 to the 4 individual playgrounds
1010 CC710 Adeyfield Adventure Playground Car Lease	625		To transfer the car lease budget for post CP008 to the 4 individual playgrounds
1010 CC720 Bennets End Adventure Playground Car Lease	625		To transfer the car lease budget for post CP008 to the 4 individual playgrounds
1010 CC730 Chaulden Adventure Playground Car Lease	625		To transfer the car lease budget for post CP008 to the 4 individual playgrounds
1010 CC740 Grovehill Adventure Playground Car Lease	625		To transfer the car lease budget for post CP008 to the 4 individual playgrounds
1010 CC710 Adeyfield Adventure Playground Salaries	1,525		To transfer the salaries budget for casual employees to the 4 individual playgrounds
1010 CC720 Bennets End Adventure Playground Salaries	1,525		To transfer the salaries budget for casual employees to the 4 individual playgrounds
1010 CC730 Chaulden Adventure Playground Salaries	1,525		To transfer the salaries budget for casual employees to the 4 individual playgrounds
1010 CC740 Grovehill Adventure Playground Salaries	1,525		To transfer the salaries budget for casual employees to the 4 individual playgrounds
CC700 Adventure Playgrounds Premises Budget		8,850	To transfer the Premises budget to the 4 individual playgrounds
CC710 Adeyfield Adventure Playground Premises Budget	2,213		To transfer the Premises budget to the 4 individual playgrounds
CC720 Bennets End Adventure Playground Premises Budget	2,213		To transfer the Premises budget to the 4 individual playgrounds
CC730 Chaulden Adventure Playground Premises Budget	2,213		To transfer the Premises budget to the 4 individual playgrounds
CC740 Grovehill Adventure Playground Premises Budget	2,213		To transfer the Premises budget to the 4 individual playgrounds
TOTALS	54,010	54,010	

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REVENUE / CAPITAL *	SERVICE AREA	(1) Childrens' Services (Resident Services)	SUBMITTED BY: Caroline Souto
		(2)	DATE: 1st July 2013

BUDGET CODE AND DESCRIPTION	TO (DEBIT AMOUNT) £	FROM (CREDIT AMOUNT) £	REASON
CC700 Adventure Playgrounds Transport Budget		500	To transfer the Transport budget to the 4 individual playgrounds
CC710 Adeyfield Adventure Playground Transport Budget	125		To transfer the Transport budget to the 4 individual playgrounds
CC720 Bennets End Adventure Playground Transport Budget	125		To transfer the Transport budget to the 4 individual playgrounds
CC730 Chaulden Adventure Playground Transport Budget	125		To transfer the Transport budget to the 4 individual playgrounds
CC740 Grovehill Adventure Playground Transport Budget	125		To transfer the Transport budget to the 4 individual playgrounds
CC700 Adventure Playgrounds Supplies & Services Budget		10,224	To transfer the Supplies & Services budget to the 4 individual playgrounds
CC710 Adeyfield Adventure Playground Supplies & Services Budget	2,556		To transfer the Supplies & Services budget to the 4 individual playgrounds
CC720 Bennets End Adventure Playground Supplies & Services Budget	2,556		To transfer the Supplies & Services budget to the 4 individual playgrounds
CC730 Chaulden Adventure Playground Supplies & Services Budget	2,556		To transfer the Supplies & Services budget to the 4 individual playgrounds
CC740 Grovehill Adventure Playground Supplies & Services Budget	2,556		To transfer the Supplies & Services budget to the 4 individual playgrounds
CC700 Adventure Playgrounds Recharges Budget		108,040	To transfer the Recharges budget to the 4 individual playgrounds
CC710 Adeyfield Adventure Playground Recharges Budget	27,010		To transfer the Recharges budget to the 4 individual playgrounds
CC720 Bennets End Adventure Playground Recharges Budget	27,010		To transfer the Recharges budget to the 4 individual playgrounds
CC730 Chaulden Adventure Playground Recharges Budget	27,010		To transfer the Recharges budget to the 4 individual playgrounds
CC740 Grovehill Adventure Playground Recharges Budget	27,010		To transfer the Recharges budget to the 4 individual playgrounds
TOTALS	118,764	118,764	

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PURPOSE OF THE VIREMENT (ENTER DESCRIPTION HERE):

Virement required to reduce the recharge between Clean, Safe & Green and Sweeping to required level (all budget lines within the Clean, Safe & Green service in Environmental Services)

REVENUE	SERVICE AREA (S)	(1) Clean, Safe & Green, Environmental Services	SUBMITTED BY: Caroline Souto
			1st July 2013

BUDGET CODE AND DESCRIPTION	TO (DEBIT AMOUNT) £	FROM (CREDIT AMOUNT) £	REASON
7600 CB200 - Clean, Safe & Green Recharges	516,827		Reduce the recharge from Clean, Safe & Green to Cleansing & Sweeping
7100 EF100 - Directorate Recharges Supplies & Services District Cleansing & Sweeping		516,827	Reduce the recharge from Clean, Safe & Green to Cleansing & Sweeping
TOTALS	516,827	516,827	

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PURPOSE OF THE VIREMENT (ENTER DESCRIPTION HERE):

Re-allocate capital budgets between approved capital schemes

REVENUE	SERVICE AREA (S)	(1) Performance Policy & Projects (2) Resident Services	SUBMITTED BY: Caroline Souto
			1st July 2013

BUDGET CODE AND DESCRIPTION	TO (DEBIT AMOUNT) £	FROM (CREDIT AMOUNT) £	REASON
8046 BX301 - Software Licences Right of Use		25,000	Consolidate Software Licences Right of Use budget into Enterprise Licence Agreement budget following True-Up Exercise in May 2013
8046 BX302 - Enterprise Licence Agreement	25,000		Consolidate Software Licences Right of Use budget into Enterprise Licence Agreement budget following True-Up Exercise in May 2013
8030 BW001 Rolling Programme - CCTV Cameras		9,000	Consolidate CCTV Cameras rolling budget into CCTV System Upgrade
8030 BW002 CCTV System Upgrade	9,000		Consolidate CCTV Cameras rolling budget into CCTV System Upgrade
TOTALS	34,000	34,000	

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PURPOSE OF THE VIREMENT (ENTER DESCRIPTION HERE):

Virement required to align budget and saving resulting from the top tier management restructure

REVENUE	SERVICE AREA (S)	(1) Performance, Improvement & Transformation Management	SUBMITTED BY: Jackie Doyle
		(2) Chief Executive and Strategic Management	
			9th July 2013

BUDGET CODE AND DESCRIPTION	TO (DEBIT AMOUNT) £	FROM (CREDIT AMOUNT) £	REASON
1010 UT100 Salaries		100,000	Adjustment to align Budget with savings made.
1010 UZ500 Salaries	100,000		Adjustment to align Budget with savings made.
TOTALS	100,000	100,000	

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PURPOSE OF THE VIREMENT (ENTER DESCRIPTION HERE):

Virement required to reflect the employee/operational spend on revenue regeneration projects

REVENUE	SERVICE AREA (S)	(1) Economic Development, Strategic Planning and Regeneration	SUBMITTED BY: Aaron Keyte
			1st July 2013

BUDGET CODE AND DESCRIPTION	TO (DEBIT AMOUNT) £	FROM (CREDIT AMOUNT) £	REASON
1010 FA470 - Basic Salaries (Dacorum Look No Further)	36,000		The original estimate for Dacorum Look No Further work was all contained within consultancy. The reflects that part of the project is being delivered by employees.
3950 FA470 - Consultancy (Dacorum Look No Further)		36,000	The original estimate for Dacorum Look No Further work was all contained within consultancy. The reflects that part of the project is being delivered by employees.
1010 FA460 - Basic Salaries (Local Sustainable Transport Fund)	37,000		Budget increased to enable delivery of LSTF projects, from approved grant funded.
3950 FA460 - Consultancy (LSTF)	60,000		Budget increased to enable delivery of LSTF projects, from approved grant funded.
6290 FA460 - Grant Income (LSTF)		97,000	Recognition of additional approved grant funding, from the Ministry of Transport, for LSTF projects.
1010 FA480 - Basic Salaries (Water Gardens)	11,185		Budget increased to enable delivery of the Water Gardens projects; from approved grant funded.
4240 FA480 - Expenses (Water Gardens)	3,465		Recognition of expected revenue expenses on revenue element of Water Gardens project in 2013-14. To be grant funded from Heritage Lottery Fund.
6400 FA480 - Grant Income (Wter Gardens)		14,650	Recognition of additional approved grant funding, from Heritage Lottery Fund, for the Water Gardens project.
TOTALS	147,650	147,650	

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PURPOSE OF THE VIREMENT (ENTER DESCRIPTION HERE):

Virement required to refine the revenue estimate for the Public Sector Quarter.

REVENUE	SERVICE AREA (S)	(1) Public Sector Quarter, Housing and Regeneration Management	SUBMITTED BY: Aaron Keyte
			1st July 2013

BUDGET CODE AND DESCRIPTION	TO (DEBIT AMOUNT) £	FROM (CREDIT AMOUNT) £	REASON
1010 FB300 - Basic Salaries (PSQ)	90,000		The original estimate for PSQ work was all contained within consultancy. The virement reflects that part of the project is being delivered by employees.
1060 FB300 - Car Leasing (PSQ)	4,000		The original estimate for PSQ work was all contained within consultancy. The virement reflects that part of the project is being delivered by employees.
3950 FB300 - Consultancy (PSQ)		94,000	The original estimate for PSQ work was all contained within consultancy. The virement reflects that part of the project is being delivered by employees.
TOTALS	94,000	94,000	

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PURPOSE OF THE VIREMENT (ENTER DESCRIPTION HERE):

Virement required to incorporate additional income awarded for the County Council Election

REVENUE	SERVICE AREA (S)	(1) Democratic Services	SUBMITTED BY: Jackie Doyle
			9th July 2013

BUDGET CODE AND DESCRIPTION	TO (DEBIT AMOUNT) £	FROM (CREDIT AMOUNT) £	REASON
1010 RA140 Salaries	39,000		Budget increased from additional income awarded and reduction in postage costs.
2460 RA140 Premises Rents	9,700		Budget increased from additional income awarded and reduction in postage costs.
3000 RA140 Equipment	4,000		Budget increased from additional income awarded and reduction in postage costs.
3350 RA140 Printing	9,400		Budget increased from additional income awarded and reduction in postage costs.
3510 RA140 Postage/Couriers		13,100	Reflects a reduction in required postage costs.
6650 RA140 Receipts from Government Bodies		49,000	Grant income awarded to cover increase costs.
TOTALS	62,100	62,100	

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