

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:	Financial				
'Value For Money Implications'	The Scheme of Virements is part of the Council's financial management.				
'Value For Money Implications'The Scheme of Virements is part of the Council's financial management.Risk ImplicationsThere 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.

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			NP		Form A		
	Autho	<u>risation of</u> Cabine					
PURPOSE OF THE VIREMENT (ENTER DESCRIPTION HERE):							
To re-allocate expenditure from a general Adventure Playgrou Resident Services)	inds cost centre to	the 4 individ	ual playgrounds	following a review of service (all budge	ets within Childrens' Service	es in	
REVENUE / CAPITAL * SERVICE		(1) Childrens (Resident Se		SUBMITTED BY: Caroline Souto		<u> </u>	
		(2)	i	DATE: 1st July 2013			
BUDGET CODE AND DESCRIPTION		TO (DEBIT AMOUNT) £	FROM (CREDIT AMOUNT) £	RE	ASON		
1010 CC700 Adventure Playgrounds Salaries			36,560	To transfer the salaries budget for post CI	P008 to the 4 individual playgrou	unds	
1060 CC700 Adventure Playgrounds Car Lease			2,500	To transfer the car lease budget for post 0	CP008 to the 4 individual playgro	ounds	
1010 CC700 Adventure Playgrounds Salaries			6,100	To transfer the salaries budget for casual	employees to the 4 individual pla	aygrounds	
1010 CC710 Adeyfield Adventure Playground Salaries		9,140		To transfer the salaries budget for post CF	P008 to the 4 individual playgrou	unds	
1010 CC720 Bennets End Adventure Playground Salaries		9,140		To transfer the salaries budget for post CF	P008 to the 4 individual playgrou	unds	
010 CC730 Chaulden Adventure Playground Salaries		9,140		To transfer the salaries budget for post CP008 to the 4 individual playgrounds			
010 CC740 Grovehill Adventure Playground Salaries		9,140		To transfer the salaries budget for post CI	P008 to the 4 individual playgrou	unds	
1010 CC710 Adeyfield Adventure Playground Car Lease		625		To transfer the car lease budget for post C	CP008 to the 4 individual playgro	ounds	
1010 CC720 Bennets End Adventure Playground Car Lease		625		To transfer the car lease budget for post C	CP008 to the 4 individual playgro	ounds	
010 CC730 Chaulden Adventure Playground Car Lease		625		To transfer the car lease budget for post C	CP008 to the 4 individual playgro	ounds	
1010 CC740 Grovehill Adventure Playground Car Lease		625		To transfer the car lease budget for post C	CP008 to the 4 individual playgro	ounds	
1010 CC710 Adeyfield Adventure Playground Salaries		1,525		To transfer the salaries budget for casual	employees to the 4 individual pla	aygrounds	
1010 CC720 Bennets End Adventure Playground Salaries		1,525		To transfer the salaries budget for casual	employees to the 4 individual pla	aygrounds	
1010 CC730 Chaulden Adventure Playground Salaries		1,525		To transfer the salaries budget for casual	employees to the 4 individual pla	aygrounds	
1010 CC740 Grovehill Adventure Playground Salaries		1,525		To transfer the salaries budget for casual	employees to the 4 individual pla	aygrounds	
CC700 Adventure Playgrounds Premises Budget			8,850	To transfer the Premises budget to the 4 in	ndividual playgrounds		
CC710 Adeyfield Adventure Playground Premises Budget		2,213		To transfer the Premises budget to the 4 in	ndividual playgrounds		
CC720 Bennets End Adventure Playground Premises Budget		2,213		To transfer the Premises budget to the 4 in	ndividual playgrounds		
CC730 Chaulden Adventure Playground Premises Budget		2,213		To transfer the Premises budget to the 4 in	ndividual playgrounds		
CC740 Grovehill Adventure Playground Premises Budget		2,213		To transfer the Premises budget to the 4 in	ndividual playgrounds		
TOTALS		54,010	54,010				
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	Autho	orisation of	<u>Virements</u>				
		<u>Cabinet</u>					
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' (Resident Ser		SUBMITTED BY: Caroline Souto					
				DATE: 1st July 2013					
BUDGET CODE AND DESCRIPTION		TO (DEBIT AMOUNT) £	FROM (CREDIT AMOUNT) f	REASO	N				
CC700 Adventure Playgrounds Transport Budget				To transfer the Transport budget to the 4 indiv	idual playgrounds				
CC710 Adeyfield Adventure Playground Transport Budget		125		To transfer the Transport budget to the 4 indiv	idual playgrounds				
CC720 Bennets End Adventure Playground Transport Budget		125		To transfer the Transport budget to the 4 indiv	idual playgrounds				
CC730 Chaulden Adventure Playground Transport Budget		125		To transfer the Transport budget to the 4 indiv	idual playgrounds				
CC740 Grovehill Adventure Playground Transport Budget		125		To transfer the Transport budget to the 4 indiv	idual 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 Budge	t	2,556		To transfer the Supplies & Services budget to	the 4 individual playgrounds				
CC720 Bennets End Adventure Playground Supplies & Services Budget				To transfer the Supplies & Services budget to	the 4 individual playgrounds				
CC730 Chaulden Adventure Playground Supplies & Services Budge	t	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 ind	ividual playgrounds				
CC710 Adeyfield Adventure Playground Recharges Budget		27,010		To transfer the Recharges budget to the 4 ind	ividual playgrounds				
CC720 Bennets End Adventure Playground Recharges Budget		27,010		To transfer the Recharges budget to the 4 ind	ividual playgrounds				
CC730 Chaulden Adventure Playground Recharges Budget		27,010		To transfer the Recharges budget to the 4 ind	ividual playgrounds				
CC740 Grovehill Adventure Playground Recharges Budget		27,010		To transfer the Recharges budget to the 4 ind	ividual playgrounds				
OTALS		118,764	118,764						
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			ion of Virements						
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PURPOSE OF THE	E VIREMENT (ENTER DESCRIPTI	<u>ON HERE):</u>							
Viromont roquiros	d to reduce the recharge betweer	Clean Safe & Green and Swa	oping to required level (all k	audaat lii	noo within the Clean	Safa 8 Gr	oon oonvi	oo in Enviro	nmontal
Services)	d to reduce the recharge between	i clean, Sale & Green and Swe	eping to required level (all t	Judget in	lies within the clean,	Sale & Gr	een servi		imentai
					. <u></u>				
REVENUE	SERVICE AREA (S)	(1) Clean, Safe & Green, En	vironmental Services	SUBMIT	TED BY: Caroline Sout	to			
				1st July	2013				
			1		1				
			FROM (CREDIT AMOUNT)						
BUDGET	T CODE AND DESCRIPTION	TO (DEBIT AMOUNT) £	£			REASON	l		
			~	L .					
7600 CB200 - Clean, Safe & Green Recharges 516,827		516,827		Reduce	the recharge from Clea	an, Safe &	Green to (Cleansing & S	weeping
	7100 EF100 - Directorate Recharges Supplies & Services		516,827	Poduoo	the recharge from Clea	n Safa 8	Croop to (wooning
District Cleansing 8	& Sweeping		510,027	Reduce	the recharge from Clea	an, Sale &	Greento		weeping
TOTALS		516,827	516,827						
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PURPOSE OF THE VIREME	INT (ENTER DESCRIPTION	<u>ON HERE):</u>								
Pa allocata conital hudgata	between enpressed eer	ital achomoa								
Re-allocate capital budgets	s between approved cap	naischemes								
REVENUE	ERVICE AREA (S)	(1) Performance Policy & Pr	ojects	SUBMIT	TED BY: Caroline Sou	to				
		(2) Resident Services								
				1st July 2	2013					
BUDGET CODE A	Decate capital budgets between approved capital budgets between appr	TO (DEBIT AMOUNT) £	FROM (CREDIT AMOUNT)			REASON	I			
		, , , , , , , , , , , , , , , , ,	£							
046 BX301 - Software Licences Right of Use		25,000		ate Software Licences						
				Licence	Agreement budget foll	owing True	e-Up Exer	cise in May 2	013	
		25.000		Consolid	ate Software Licences	Right of U	lse budge	et into Enterpr	ise	
6046 BX302 - Enterprise Lice	ence Agreement	25,000		Licence Agreement budget following True-Up Exercise			cise in May 2	013		
			0.000	Consolidate CCTV Cameras rolling budget into CCTV				T) / Curata na 11	Sustam Unarada	
8030 BW001 Rolling Program	nme - CCTV Cameras		9,000	Consolid	ate CCTV Cameras ro	lling buage		I v System u	pgrade	
8030 BW002 CCTV System	Upgrade	9,000		Consolid	ate CCTV Cameras ro	llina budae	et into CC	TV System U	lograde	
-	opgiddo			Concond		linig budge		i v eyetetti e	pgrado	
	34,000	34,000								
					FINANC	E USE ON			prise 2013 prise 2013 Upgrade	
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	MENT (ENTER DESCRIPTI								
PURPOSE OF THE VIRE	MENT (ENTER DESCRIPTI	<u>ON HERE).</u>							
Virement required to ali	ign budget and saving resu	ulting from the top tier managem	nent restructure	SUBMITTED BY: Jackie Doyle SUBMITTED BY: Jackie Doyle 9th July 2013 REASON Adjustment to align Budget with savings made. Adjustment to align Budget with savings made.					
REVENUE	SERVICE AREA (S)	(1) Performance, Improveme Management	ent & Transformation	SUBMIT	TED BY: Jackie Doyle		· · ·		
		(2) Chief Executive and Strat	egic Management						
				9th July	2013				
BUDGET COD	E AND DESCRIPTION	TO (DEBIT AMOUNT) £	FROM (CREDIT AMOUNT) £			REASON	1		
1010 UT100 Salaries			100,000	Adjustm	ent to align Budget with	savings m	nade.		
1010 UZ500 Salaries		100,000		Adjustment to align Budget with savings made.					
		400.000	100.000						
TOTALS		100,000	100,000						
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PURPOSE OF THE	VIREMENT (ENTER DESCRIPTION H	IERE):			
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Virement required	I to reflect the employee/operational	spend on revenue regene	ration projects		
REVENUE	SERVICE AREA (S)	(1) Economic Development Regeneration	, Strategic Planning and	SUBMITTED BY: Aaron Keyte	
				1st July 2013	
			FROM (CREDIT AMOUNT)		
BUDGET	CODE AND DESCRIPTION	TO (DEBIT AMOUNT) £	£	REASON	1
1010 FA470 - Basi	c Salaries (Dacorum Look No Further)	36,000			
3950 FA470 - Cons	sultancy (Dacorum Look No Further)		36,000		
1010 FA460 - Basi Fund)	c Salaries (Local Sustainable Transport	37,000		Budget increased to enable delivery of LS funded.	TF projects, from approved gran
3950 FA460 - Cons	sultancy (LSTF)	60,000		Budget increased to enable delivery of LS funded.	TF projects, from approved gran
6290 FA460 - Gran	t Income (LSTF)		97,000	Recognition of additional approved grant fu Transport, for LSTF projects.	unding, from the Ministry of
1010 FA480 - Basi	c Salaries (Water Gardens)	11,185		Budget increased to enable delivery of the approved grant funded.	Water Gardens projects; from
4240 FA480 - Expe	enses (Water Gardens)	3,465		Recognition of expected revenue expense Gardens project in 2013-14. To be grant fu Fund.	s on revenue element of Water unded from Heritage Lottery
6400 FA480 - Grant Income (Wter Gardens)			14,650	Recognition of additional approved grant fu Fund, for the Water Gardens project.	unding, from Heritage Lottery
TOTALS		147,650	147,650		
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			tion 1st July 2013 BIT AMOUNT) £ FROM (CREDIT AMOUNT) £ 36,000 The original estimate for Dacorum Look No Further work was all contain within consultancy. The reflects that part of the project is being delivere employees. 36,000 The original estimate for Dacorum Look No Further work was all contain within consultancy. The reflects that part of the project is being delivere employees. 37,000 Budget increased to enable delivery of LSTF projects, from approved funded. 60,000 Budget increased to enable delivery of LSTF projects, from approved funded. 97,000 Recognition of additional approved grant funding, from the Ministry of Transport, for LSTF projects. 11,185 Budget increased to enable delivery of the Water Gardens projects; fro approved grant funded. 3,465 Recognition of expected revenue expenses on revenue element of Wz Gardens project in 2013-14. To be grant funding, from Heritage Lottery Fund. 147,650 147,650 147,650 147,650		

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	POSE OF THE VIREMENT (ENTER DESCRIPTION HERE): ment required to refine the revenue estimate for the Public Sector Question ENUE SERVICE AREA (S) (1) Public Sector Question BUDGET CODE AND DESCRIPTION TO (DEBIT AMO 0 FB300 - Basic Salaries (PSQ) 90,000 0 FB300 - Car Leasing (PSQ) 4,000								
Management Ist July 2013 BUDGET CODE AND DESCRIPTION TO (DEBIT AMOUNT)£ FROM (CREDIT AMOUNT) £ The original estimate for PSQ work was a The virement reflects that part of the projemployees. 1010 FB300 - Basic Salaries (PSQ) 90,000 The original estimate for PSQ work was a The virement reflects that part of the projemployees. 1060 FB300 - Car Leasing (PSQ) 4,000 The original estimate for PSQ work was a The virement reflects that part of the projemployees. 3950 FB300 - Consultancy (PSQ) Imagement 94,000 The original estimate for PSQ work was a The virement reflects that part of the projemployees. Imagement Imagement 94,000 Imagement reflects that part of the projemployees. Imagement Imagement Imagement reflects that part of the projemployees. Imagement Imagement 94,000 Imagement reflects that part of the projemployees. Imagement Imagement Imagement Imagement Imagement Imagement<									
PURPOSE OF THE	E VIREMENT (ENTER DESCRIPT	ION HERE):							
Viromontroquirod	I to refine the revenue estimated	iar the Dublic Sector Quarter							
virement required	i to refine the revenue estimate i	or the Public Sector Quarter.							
REVENUE	SERVICE AREA (S)		ousing and Regeneration	SUBMIT	TED BY: Aaron Keyte				
		Management							
				1st July	2013				
RUDGET						REASON			
			£						
010 FB300 - Basic Salaries (PSQ)		90,000				of the proje	ect is beir	ng delivered by	ý
1060 FB300 - Car L	_easing (PSQ)	4,000		The virement reflects that part of the project is being delivered by				Y	
				employe	es.				
				The orig	inal estimate for PSQ v	work was a	II contain	ed within consi	ultar
3950 FB300 - Cons	sultancy (PSQ)		94 000	The virement reflects that part of the project is being delivered by					
00001 2000 00110			01,000						
TOTALS		94.000	94.000						
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PURPOSE OF TH	E VIREMENT (ENTER DESCRIPT	ION HERE):								
Viromont required	d to incorporate additional incom	a awarded for the County Cour	cil Election							
virement required	a to incorporate additional incom	le awarded for the County Cour	ICII Election							
REVENUE	SERVICE AREA (S)	(1) Democratic Services			SUBMITTED BY: Jackie Doyle					
			1	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. Budget increased from additional income awarded and reduction in						
3350 RA140 Printing		9,400		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.						
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TOTALS		62,100	62,100		<u> </u>			<u> </u>		
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