



**AGENDA ITEM: 7**  
**SUMMARY**

|                         |                          |
|-------------------------|--------------------------|
| <b>Report for:</b>      | <b>Cabinet</b>           |
| <b>Date of meeting:</b> | <b>17 September 2013</b> |
| <b>PART:</b>            | <b>1</b>                 |
| If Part II, reason:     |                          |

|   |  |
|---|--|
| <b>Title of report:</b>                             | <b>AUTHORISATION OF VIREMENTS</b>  |
| Contact:  | Councillor Nick Tiley, Portfolio Holder for Finance & Resources<br>Sally Marshall Corporate Director of Finance & Governance<br>(ext 2313)   |
| Purpose of report:                                  | To seek Cabinet approval to proposed virements.  |
| Recommendations                                     | 1) That the virements as detailed on Form A, attached, be approved.  |
| Corporate objectives:                               | To standardise documentation and authorisation requirements for all virements.   |
| Implications:<br><br>'Value For Money Implications' | <u>Financial</u><br><br>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           | <b>Deputy Monitoring Officer:</b><br><br>The Deputy Monitoring Officer has no further comments to add to this report.<br><br><b>Deputy S.151 Officer</b><br><br>The Deputy S151 Officer has no further comments to add to this report. |
| 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):**

**Transfer of post H213 from Environmental Health to Licensing**

|         |                  |                         |                          |
|---------|------------------|-------------------------|--------------------------|
| REVENUE | SERVICE AREA (S) | (1) Regulatory Services | SUBMITTED BY: Fay Murphy |
|         |                  | (2) Legal Governance    | DATE: 14/08/13           |

| BUDGET CODE AND DESCRIPTION        | TO (DEBIT AMOUNT) £ | FROM (CREDIT AMOUNT) £ | REASON  |
|------------------------------------|---------------------|------------------------|---|
| ED3001010 - Licensing - Salaries   | 30000               |                        | Post H213 Technical Assistant transfer from Environmental Health to Licensing |
| ED1201010 - Food Safety - Salaries |                     | 30000                  | Post H213 Technical Assistant transfer from Environmental Health to Licensing |
|                                    |                     |                        |   |
|                                    |                     |                        |   |
|                                    |                     |                        |   |
| <b>TOTALS</b>                      | <b>30000</b>        | <b>30000</b>           |   |

**Authorisation of Virements  
Cabinet**

**PURPOSE OF THE VIREMENT (ENTER DESCRIPTION HERE):**

**Virements required after the transfer of the Customer Services Unit to Northgate**

|         |                  |                            |                              |
|---------|------------------|----------------------------|------------------------------|
| REVENUE | SERVICE AREA (S) | (1) Customer Services Unit | SUBMITTED BY: Caroline Souto |
|         |                  |                            | 29th August 2013             |

| BUDGET CODE AND DESCRIPTION                     | TO (DEBIT AMOUNT) £ | FROM (CREDIT AMOUNT) £ | REASON   |
|---|---------------------|------------------------|--|
| 1010 UZ305 Salaries Customer Services Unit      |                     | 582,109                | Re-allocate the remaining salaries budget for Customer Services employees                  |
| 4191 UZ255 Contracted Services Client Mgt - CSU | 1,164,476           |                        | Budget required for CSU contract costs   |
| 1010 UT230 Salaries STCO Management             |                     | 47,509                 | Re-allocate the remaining salaries budget for Group Manager Partnerships & Citizen Insight |
| 1010 UZ255 Salaries Client Mgt - CSU            | 16,000              |                        | Budget required for Contract Management costs  |
| 1200 UZ255 Agency Client Mgt - CSU              | 50,000              |                        | Budget required for Contract Management costs  |
| 1200 UT230 Agency STCO Management               | 13,000              |                        | Budget required for Project Management costs   |
| 2950 UZ255 Contribution from Earmarked Reserve  |                     | 613,858                | Contribution from reserve to fund CSU contract costs                                       |
|   |                     |                        |  |
|   |                     |                        |  |
| <b>TOTALS</b>                                   | <b>1,243,476</b>    | <b>1,243,476</b>       |  |

**Authorisation of Virements**  
**Cabinet**

**PURPOSE OF THE VIREMENT (ENTER DESCRIPTION HERE):**

**Virement required to reflect transfer of the Address Management function to LBC**

|         |                  |                                       |                           |
|---------|------------------|---------------------------------------|---------------------------|
| REVENUE | SERVICE AREA (S) | (1) Development Management + Planning | SUBMITTED BY: Aaron Keyte |
|         |                  |                                       | 30th July 2013            |

| BUDGET CODE AND DESCRIPTION                         | TO (DEBIT AMOUNT) £ | FROM (CREDIT AMOUNT) £ | REASON   |
|---|---------------------|------------------------|--|
| 1010 DB130 - Basic Salaries (Planning Support)      |                     | 46,430                 | Transfer between Salaries and Contracted Services to reflect function transfer to LBC Borough Council. |
| 4191 DB130 - Contracted Services (Planning Support) | 46,430              |                        | Transfer between Salaries and Contracted Services to reflect function transfer to LBC Borough Council. |
|   |                     |                        |  |
|   |                     |                        |  |
| <b>TOTALS</b>                                       | <b>46,430</b>       | <b>46,430</b>          |  |

**Authorisation of Virements  
Cabinet**

**PURPOSE OF THE VIREMENT (ENTER DESCRIPTION HERE):**

**Virements required following the re-structure of COG and Leadership Team**

|         |                  |   |                              |
|---------|------------------|---|------------------------------|
| REVENUE | SERVICE AREA (S) | (1) Finance & Operations (2) Chief Executive's Unit | SUBMITTED BY: Caroline Souto |
|         |                  |   | 25th July 2013               |

| BUDGET CODE AND DESCRIPTION                                    | TO (DEBIT AMOUNT) £ | FROM (CREDIT AMOUNT) £ | REASON   |
|--|---------------------|------------------------|--|
| 1010 UT100 Salaries PIT Management                             |                     | 81,833                 | Transfer the salaries budget for post AD006 from PIT Management to Finance and Operations M    |
| 1010 UT110 Salaries Finance and Operations Management          | 81,833              |                        | Transfer the salaries budget for post AD006 from PIT Management to Finance and Operations M    |
| 1060 UT100 Car Lease PIT Management                            |                     | 3,750                  | Transfer the car lease budget for post AD006 from PIT Management to Finance and Operations     |
| 1060 UT110 Car Lease Finance and Operations Management         | 3,750               |                        | Transfer the car lease budget for post AD006 from PIT Management to Finance and Operations     |
| 1010 UT100 Salaries PIT Management                             |                     | 77,083                 | Transfer the salaries budget for post AD005 from PIT Management to Chief Executive's Unit Mar  |
| 1010 UT210 Salaries Chief Executive's Unit Management          | 77,083              |                        | Transfer the salaries budget for post AD005 from PIT Management to Chief Executive's Unit Mar  |
| 1060 UT100 Car Lease PIT Management                            |                     | 3,750                  | Transfer the car lease budget for post AD005 from PIT Management to Chief Executive's Unit Ma  |
| 1060 UT210 Car Lease Chief Executive's Unit Management         | 3,750               |                        | Transfer the car lease budget for post AD005 from PIT Management to Chief Executive's Unit Ma  |
| 1010 UT110 Salaries Finance and Operations Management          |                     | 89,918                 | Transfer the salaries budget for post AD001 from F&O to Chief Executive's Unit Management      |
| 1010 UZ500 Salaries Chief Executive's Unit Management          | 89,918              |                        | Transfer the salaries budget for post AD001 from F&O to Chief Executive's Unit Management      |
| 1060 UT110 Car Lease Finance and Operations Management         |                     | 4,360                  | Transfer the car lease budget for post AD001 from F&O to Chief Executive's Unit Management     |
| 1060 UZ500 Car Lease Chief Executive's Unit Management         | 4,360               |                        | Transfer the car lease budget for post AD001 from F&O to Chief Executive's Unit Management     |
| 1010 UT230 Salaries Strategy & Transformation Management       |                     | 69,179                 | Transfer the salaries budget for post GM001 from Chief Executive's Unit Management to Perform  |
| 1010 UT250 Salaries Performance & Projects Management          | 69,179              |                        | Transfer the salaries budget for post GM001 from Chief Executive's Unit Management to Perform  |
| 1060 UT230 Car Lease Strategy & Transformation Management      |                     | 3,750                  | Transfer the car lease budget for post GM001 from Chief Executive's Unit Management to Perform |
| 1060 UT250 Car Lease Performance & Projects Management         | 3,750               |                        | Transfer the car lease budget for post GM001 from Chief Executive's Unit Management to Perform |
| 1010 UT210 Salaries Legal, Democratic & Regulatory Management  |                     | 48,122                 | Transfer the salaries budget for post GM012 from Chief Executive's Unit Management to Neighb   |
| 1010 UT240 Salaries Neighbourhood Delivery Management          | 48,122              |                        | Transfer the salaries budget for post GM012 from Chief Executive's Unit Management to Neighb   |
| 1010 UT210 Car Lease Legal, Democratic & Regulatory Management |                     | 2,813                  | Transfer the car lease budget for post GM012 from Chief Executive's Unit Management to Neigh   |
| 1010 UT240 Car Lease Neighbourhood Delivery Management         | 2,813               |                        | Transfer the car lease budget for post GM012 from Chief Executive's Unit Management to Neigh   |
| <b>TOTALS</b>  | <b>384,557</b>      | <b>384,557</b>         |  |

**Authorisation of Virements**  
**Cabinet**

**PURPOSE OF THE VIREMENT (ENTER DESCRIPTION HERE):**

**Virements required to re-allocate budget within the Chief executive's budget Facilitating Change**

|         |                  |                                |                              |
|---------|------------------|--------------------------------|------------------------------|
| REVENUE | SERVICE AREA (S) | (1) Facilitating Change budget | SUBMITTED BY: Caroline Souto |
|         |                  |                                | 29th August 2013             |

| BUDGET CODE AND DESCRIPTION                | TO (DEBIT AMOUNT) £ | FROM (CREDIT AMOUNT) £ | REASON   |
|--|---------------------|------------------------|--|
| 1300 UZ509 Recruitment Facilitating Change | 15,650              |                        | Re-allocate the budget in the Chief Executive's cost centre Facilitating Consultancy to Recruitment              |
| 1330 UZ509 Training Facilitating Change    | 7,350               |                        | Re-allocate the budget in the Chief Executive's cost centre Facilitating Consultancy to Training                 |
| 3950 UZ509 Consultancy Facilitating Change |                     | 23,000                 | Re-allocate the budget in the Chief Executive's cost centre Facilitating Consultancy to Recruitment and Training |
|  |                     |                        |  |
|  |                     |                        |  |
| <b>TOTALS</b>                              | <b>23,000</b>       | <b>23,000</b>          |  |

**Authorisation of Virements**  
**Cabinet**

**PURPOSE OF THE VIREMENT (ENTER DESCRIPTION HERE):**

**Transfer of budget from Dacorum Card to Council Tax Support**

|         |                  |                         |                          |
|---------|------------------|-------------------------|--------------------------|
| REVENUE | SERVICE AREA (S) | (1) Revenues & Benefits | SUBMITTED BY: Fay Murphy |
|         |                  | (2)                     | DATE: 20/08/13           |

| BUDGET CODE AND DESCRIPTION  | TO (DEBIT AMOUNT) £ | FROM (CREDIT AMOUNT) £ | REASON   |
|--|---------------------|------------------------|--|
| GG140 3600 - Council Tax Support - Grants Paid (Private & Third Sector Bodies) | 30,813              |                        | Budget to provide discretionary council tax reductions localisation of council tax support |
| DA410 3600 - Dacorum Card - Grants Paid (Private & Third Sector Bodies)        |                     | 30,813                 | Budget to provide discretionary council tax reductions localisation of council tax support |
|  |                     |                        |  |
|  |                     |                        |  |
|  |                     |                        |  |
| <b>TOTALS</b>  | <b>30,813</b>       | <b>30,813</b>          |  |