



Report for:	Cabinet
Date of meeting:	24 May 2016
PART:	1
If Part II, reason:	

Title of report:	AUTHORISATION OF VIREMENTS
Contact:	Councillor Graeme Elliott, Portfolio Holder for Finance & Resources James Deane, Corporate Director (Finance & Operations)
Purpose of report:	To seek Cabinet approval to proposed virements.
Recommendations	That the virements as detailed on the attached Form A be approved.
Corporate objectives:	To standardise documentation and authorisation requirements for all virements.
Implications: 'Value For Money Implications'	<u>Financial</u> 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 further comments to add to the report. Deputy S.151 Officer: This is a Section 151 Officer report.
Consultees:	
Background papers:	Form A

BACKGROUND

1. The Council is required to establish standard documentation and authorisation requirements for all virements.
2. The Council's Financial Regulations determine the scheme of virement and its application. The Financial 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 & Operations (or his/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.

Virement(s) requiring Cabinet authorisation

Virement for the purpose of moving budget to correct cost centre and account code for in-house Facilities Management costs

Expenditure type	Service Area(s)	Submitted by	Date
Revenue	Property Management and Office Accommodation	Lucy Tash	06/05/16

Account Code	Cost Centre	Account code description	Cost Centre description	TO (DEBIT AMOUNT) £	FROM (CREDIT AMOUNT) £	REASON
1010	DZ120	Salaries (Permanent Employees)	Facilities Management	281,250		Set up a salaries budget for Facilities Management staff, following approval of in-house interim FM service
2050	DZ120	General Building Improvements and Maintenance (Building Services)	Facilities Management	41,250		Set up a buildings maintenance budget for Facilities Management staff, following approval of in-house interim FM service
2250	DZ120	Building Repairs & Maintenance - Service Contracts	Facilities Management	37,020		Set up a service contracts budget for Facilities Management staff, following approval of in-house interim FM service
3000	DZ120	Equipment - General	Facilities Management	5,500		Set up an equipment budget for Facilities Management staff, following approval of in-house interim FM service
4191	DZ120	Contracted Services	Facilities Management	64,085		Set up budget for Third Parties for new FM service
4191	DZ200	Contracted Services	Hemel Civic Centre		429,105	Transfer of budget from Third Parties line to appropriate cost centre and subjective heading
Total				429,105	429,105	

Finance Use Only

	Ref. no
Entered in register by	
on	
Entered on system by	
on	

Virement(s) requiring Cabinet authorisation

Virement for the purpose of moving budget to correct cost centre following restructuring of leadership team

Expenditure type	Service Area(s)	Submitted by	Date
Revenue	Chief Executive's Unit / Finance & Resources / Performance & Projects	Jackie Doyle	04/05/16

Account Code	Cost Centre	Account code description	Cost Centre description	TO (DEBIT AMOUNT) £	FROM (CREDIT AMOUNT) £	REASON
1010	UT210	Salaries	Chief Executive's Unit (Management Team)		133,010	Realign salary budgets to new structure of leadership team
1060	UT210	Car Leasing	Chief Executive's Unit (Management Team)		7,960	Realign car leasing budgets to new structure of leadership team
1010	UT250	Salaries	Performance, People & Innovation (Management Team)	66,750		Realign salary budgets to new structure of leadership team
1060	UT250	Car Leasing	Performance, People & Innovation (Management Team)	3,750		Realign car leasing budgets to new structure of leadership team
1010	UT200	Salaries	Finance and Resources (Management Team)	66,260		Realign salary budgets to new structure of leadership team
1060	UT200	Car Leasing	Finance and Resources (Management Team)	4,210		Realign car leasing budgets to new structure of leadership team

Total	140,970	140,970
-------	---------	---------

Finance Use Only

	Ref. no	
Entered in register by		
on		
Entered on system by		
on		

Virement(s) requiring Cabinet authorisation

Virement for the purpose of moving budget to correct account code and cost centres

Expenditure type	Service Area(s)	Submitted by	Date
Revenue	Animal and Public Health/Household Waste and Recycling	Lucy Tash	

Account Code	Cost Centre	Account code description	Cost Centre description	TO (DEBIT AMOUNT) £	FROM (CREDIT AMOUNT) £	REASON
1010	ED610	Salaries (Permanent Employees)	Cesspool Emptying	21,258		Create a separate budget for the Cesspool service, so that income and expenditure can be separately tracked and monitored. The service was previously amalgamated with the Clinical Waste service in the Public Health cost centre
1010	ED620	Salaries (Permanent Employees)	Clinical Waste	14,172		Create a separate budget for the Clinical Waste service, so that income and expenditure can be separately tracked and monitored. The service was previously amalgamated with the Cesspool service in the Public Health cost centre
1010	ED520	Salaries (Permanent Employees)	Public Health (Drainage, Cesspools & Clinical Waste)		35,430	Split out Cesspool and Clinical Waste budget from Public Health cost centre
1380	ED610	Insurance Premiums - Employees	Cesspool Emptying	192		
1380	ED620	Insurance Premiums - Employees	Clinical Waste	128		
1380	ED520	Insurance Premiums - Employees	Public Health (Drainage, Cesspools & Clinical Waste)		320	
1911	ED610	Depreciation (Other Assets)	Cesspool Emptying	1,955		
1911	ED620	Depreciation (Other Assets)	Clinical Waste	1,955		
1911	ED520	Depreciation (Other Assets)	Public Health (Drainage, Cesspools & Clinical Waste)		3,910	
3000	ED620	Equipment - General	Clinical Waste	7,000		
3000	ED520	Equipment - General	Public Health (Drainage, Cesspools & Clinical Waste)		7,000	

3391	ED610	Photocopier Costs	Cesspool Emptying	15		
3391	ED620	Photocopier Costs	Clinical Waste	15		
3391	ED520	Photocopier Costs	Public Health (Drainage, Cesspools & Clinical Waste)		30	
3460	ED610	Telephones, Broadband & Internet (ICT Corporate Buyers)	Cesspool Emptying	150		
3460	ED620	Telephones, Broadband & Internet (ICT Corporate Buyers)	Clinical Waste	150		
3460	ED520	Telephones, Broadband & Internet (ICT Corporate Buyers)	Public Health (Drainage, Cesspools & Clinical Waste)		300	
3910	ED610	Insurance Premiums (All Risks)	Cesspool Emptying	75		
3910	ED620	Insurance Premiums (All Risks)	Clinical Waste	75		
3910	ED520	Insurance Premiums (All Risks)	Public Health (Drainage, Cesspools & Clinical Waste)		150	
4070	ED610	Services (Refuse)	Cesspool Emptying	30,000		
4070	ED520	Services (Refuse)	Public Health (Drainage, Cesspools & Clinical Waste)		30,000	
4460	ED610	Fuel	Cesspool Emptying	4,200		
4460	ED620	Fuel	Clinical Waste	4,200		
4460	ED520	Fuel	Public Health (Drainage, Cesspools & Clinical Waste)		8,400	
4651	ED610	Uninsured Losses (Vehicles)	Cesspool Emptying	505		
4651	ED620	Uninsured Losses (Vehicles)	Clinical Waste	505		
4651	ED520	Uninsured Losses (Vehicles)	Public Health (Drainage, Cesspools & Clinical Waste)		1,010	

5410	ED610	Fees and Charges - Environmental (Zero Rated VAT)	Cesspool Emptying		90,980	
5410	ED520	Fees and Charges - Environmental (Zero Rated VAT)	Public Health (Drainage, Cesspools & Clinical Waste)	90,980		
7020	ED610	Recharges Expenditure - Premises	Cesspool Emptying	3,500		
7020	ED620	Recharges Expenditure - Premises	Clinical Waste	3,500		
7020	ED520	Recharges Expenditure - Premises	Public Health (Drainage, Cesspools & Clinical Waste)		7,000	
7050	ED610	Recharges Expenditure - Supplies & Services	Cesspool Emptying	320		
7050	ED620	Recharges Expenditure - Supplies & Services	Clinical Waste	320		
7050	ED520	Recharges Expenditure - Supplies & Services	Public Health (Drainage, Cesspools & Clinical Waste)		640	
7400	ED610	Recharges Expenditure - Support Services & Management Overheads	Cesspool Emptying	33,530		
7400	ED620	Recharges Expenditure - Support Services & Management Overheads	Clinical Waste	33,530		
7400	ED520	Recharges Expenditure - Support Services & Management Overheads	Public Health (Drainage, Cesspools & Clinical Waste)		67,060	

Total

252,230

252,230

Finance Use Only

	Ref. no	
Entered in register by		
on		
Entered on system by		
on		