



Report for:	Cabinet
Date of meeting:	28 June 2016
PART:	1
If Part II, reason:	

Title of report:	AUTHORISATION OF VIREMENTS
Contact:	Councillor Graeme Elliot, 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:	Delivering an efficient and modern Council.
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 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 removing savings identified from service budgets

Expenditure type	Service Area(s)	Submitted by	Date
Revenue	People & Performance / Revenues & Benefits / Regulatory Services / Chief Executive	Jackie Doyle	07/06/16

Account Code	Cost Centre	Account code description	Cost Centre description	TO (DEBIT AMOUNT) £	FROM (CREDIT AMOUNT) £	REASON
1010	UZ100	Salaries	Administration		25,000	Remove saving from service budgets
1010	UZ590	Salaries	Communication & Consultation		24,000	Remove saving from service budgets
1010	RD050	Salaries	Revenues & Benefits Support		23,000	Remove saving from service budgets
1010	ED105	Salaries	Regulatory Services Centralised Costs		34,000	Remove saving from service budgets
1010	UZ400	Salaries	Human Resources		37,000	Remove saving from service budgets
1010	UZ500	Salaries	Chief Executive and Strategic Management Team	143,000		Remove saving from service budgets
Total				143,000	143,000	

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Virement(s) requiring Cabinet authorisation

Virement for the purpose of including a budget for the expenditure related to the EU Referendum

Expenditure type	Service Area(s)	Submitted by	Date
Revenue	Elections	Jackie Doyle	07/06/16

Account Code	Cost Centre	Account code description	Cost Centre description	TO (DEBIT AMOUNT) £	FROM (CREDIT AMOUNT) £	REASON
1010	RA180	Salaries	Referendum	124,910		Budget required for EU referendum expenditure
2460	RA180	Premises Rents / Leases	Referendum	18,000		Budget required for EU referendum expenditure
3000	RA180	Equipment - General	Referendum	8,470		Budget required for EU referendum expenditure
3350	RA180	Printing	Referendum	20,000		Budget required for EU referendum expenditure
3370	RA180	General Office Expenses	Referendum	2,000		Budget required for EU referendum expenditure
3510	RA180	Postage / Couriers	Referendum	30,000		Budget required for EU referendum expenditure
6290	RA180	Other Receipts and Contributions from Government Bodies	Referendum		203,380	Budget required for EU referendum reimbursement

Total	203,380	203,380
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Virement(s) requiring Cabinet authorisation

Virement for the purpose of amending the budget for the Public Health District Offer Project

Expenditure type	Service Area(s)	Submitted by	Date
Revenue	Community Partnerships	Jackie Doyle	07/06/16

Account Code	Cost Centre	Account code description	Cost Centre description	TO (DEBIT AMOUNT) £	FROM (CREDIT AMOUNT) £	REASON
3600	UZ577	Grants Paid	Public Health District Offer	66,666		Expenditure related to Public Health District Offer project
6400	UZ577	Grant Receipts	Public Health District Offer		66,666	Grant income related to Public Health District Offer project

Total	66,666	66,666
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