



**REPORT of  
INTERIM SECTION 151 OFFICER**

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**to  
STRATEGY AND RESOURCES SERVICES COMMITTEE  
5 DECEMBER 2019**

**SUPPLEMENTARY ESTIMATES, VIREMENTS AND USE OF RESERVES  
1 APRIL – 30 SEPTEMBER 2019**

**1. PURPOSE OF THE REPORT**

- 1.1 To report virements and supplementary estimates agreed under delegated powers as they are below the levels requiring approval by this Committee.
- 1.2 To inform the Committee of procurement exemptions that have been granted in the period.
- 1.3 To report on the use of the Repairs and Maintenance reserve during the year.

**2. RECOMMENDATION**

The Committee is invited to review and comment on the procurement exemptions set out in section 3.4 of this report.

**3. SUMMARY OF KEY ISSUES**

**3.1 Rules and Regulations**

- 3.1.1 The approval and reporting arrangements in relation to virements and supplementary estimates are set out in the Financial Regulations and Financial Procedures. These are as follows:

Virements (movements) within the same budget head:

- Agreed by the relevant Director and the Director of Resources.

Virements between different budget heads:

- Up to £20,000 – Director and Director of Resources and reported quarterly to members via email.
- Over £20,000 up to £50,000 - Director, Director of Resources in consultation with relevant Programme committee Chairman; and reported to the next Strategy and Resources Committee
- Over £50,000 - the Strategy and Resources Committee

### Supplementary Estimates

- Up to £20,000 – Director and Director of Resources in consultation with the Chairman of the Strategy and Resources Committee and the Leader and reported to the next Strategy and Resources Committee.
- Over £20,000 – Strategy and Resources Committee.

3.1.2 The Contract Procedure Rules provide information in relation to procurement exemptions. The exemption enables the council to waive any requirements within the contract procedure rules for specific projects.

3.1.3 Procurement exemptions should be signed by the Officer and countersigned by the Director of Resources and where appropriate the Chairman of the Strategy and Resources Committee

### **3.2 Virements**

3.2.1 There were no virement requests of more than £20,000 to report.

### **3.3 Supplementary Estimates**

3.3.1 The following supplementary estimates up to the value of £20,000 were approved:

- £5,000 recurring budget for grave stone topple testing to be reinstated;
- £16,100 non-recurring budget, approved by the Council on 12 September 2019, for operational costs of delivery of the new Heybridge Basin ward.

### **3.4 Procurement Exemptions**

3.4.1 The following procurement exemption was approved in this period.

- An exemption was approved for the of purchase of three second-hand vehicles for the parks department. Total budget for the project was £56,000 for two vehicles. Three were purchased for a total of £29,000, which presented better value.

### **3.5 Drawdowns from Reserves**

3.5.1 There were no drawdowns from reserves requested.

## **4. CONCLUSION**

4.1 Members are to note supplementary estimates and the procurement exemptions.

## **5. IMPACT ON STRATEGIC THEMES**

5.1 The adherence to the Financial Regulations and Financial Procedures contributes ensuring the Council delivers its organisational focus on Performance and value.

## 6. IMPLICATIONS

- (i) **Impact on Customers** – None identified.
- (ii) **Impact on Equalities** – None identified.
- (iii) **Impact on Risk** – None identified.
- (iv) **Impact on Resources (financial)** – As the Director of Resources post is currently vacant the Interim Section 151 Officer by virtue of the responsibilities ensuing from Section 151 of the Local Government Act 1972 and Section 114 of the Local Government Finance Act 1988, replaces the Director of Resource.
- (v) **Impact on Resources (human)** – None identified.
- (vi) **Impact on the Environment** – None identified.

Background Papers: None.

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