



## **REPORT of DIRECTOR OF RESOURCES**

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**to  
COUNCIL  
2 JULY 2020**

### **SUPPLEMENTARY ESTIMATES, VIREMENTS AND USE OF RESERVES 1 OCTOBER 2019 – 31 MAY 2020**

#### **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 Council.
- 1.2 To inform the Council of procurement exemptions that have been granted in the period.
- 1.3 To report on the use of Reserves during the year.

#### **2. RECOMMENDATION**

The Council is invited to note the:

- (i) Supplementary Revenue Estimates set out in section 3.3.1, and
- (ii) Drawdown of Reserves in section 3.5.1 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.
- (ii) 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
- (iii) Over £50,000 - the Strategy and Resources Committee

### (c) 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 use of reserves is to be approved through the same authorisation process as virements where not approved as part of the annual budget or accounts processes, or have specific delegation.

3.1.3 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.

3.1.4 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 There were four supplementary estimate requests during this period. They were all below the £20,000 threshold required for committee approval. Details were as follows:

Item	Amount	Budget Term	Description	Authority	Code	Posted to Sage
1.	£5,000	Recurring from 2019/20	Topple Testing at Cemeteries	Recommencement of topple testing and Budget approved by Richard Holmes, 25/10/19.	555 1010	25/10/19
2.	£16,100	2019/20 only	Heybridge Basin Capita work	Budget approved by Council for Capita consultancy and billing to update the revs and bens system 12/11/19	114 4282	12/11/19
3.	£16,000	2019/20 only	Legal Services - external legal fees	External investigation of 2 complaints Budget approved by Cllrs Fluker and Harker 03/03/03	129 4340	02/03/20
4.	£2,000	2019/20 only	Planning Policy - subscriptions	Transport East Forum Subscription Budget approved by Kamal Mehta 27/02/20	301 4830	06/03/20

### 3.4 Procurement Exemptions

3.4.1 No procurement exemption requests were received in this period.

### 3.5 Drawdowns from Reserves

3.5.1 There was one drawdown from the Local Development Plan (LDP) reserve in relation to LDP activities. The details are as follows:

Item	Amount	Budget Term	Description	Authority	Code	Posted to Sage
1.	£42,000	2020/21 only	Housing Needs Assessment required for revised LDP Reserve, funded from LDP Reserve	Assessment awarded after competitive tender to Iceni Ltd and Budget approved by Paul Dodson, 07/05/20.	301 4003	14/05/20

## 4. CONCLUSION

4.1 Members are asked to note the:

- Supplementary Revenue Estimates set out in section 3.3.1, and
- Drawdown of Reserves in section 3.5.1 of this report.

## 5. IMPACT ON CORPORATE GOALS

5.1 The adherence to the Financial Regulations and Financial Procedures contributes towards the corporate goal of ‘Delivering good quality, cost effective and valuable services’.

## 6. IMPLICATIONS

- Impact on Customers** – Only specific to the items detailed in the table in paragraphs 3.3.1 and 3.51.
- Impact on Equalities** – None identified.
- Impact on Risk** – Item 1. in the table in paragraph 3.3.1 reduces the public liability risk and 3.51.
- Impact on Resources (financial)** – Only specific to the items detailed in paragraph 3.3.1 and 3.51.
- Impact on Resources (human)** – None identified.
- Impact on the Environment** – None identified.

Background Papers: None.

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