



**REPORT of  
DIRECTOR OF RESOURCES**

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to  
**STRATEGY AND RESOURCES COMMITTEE  
16 SEPTEMBER 2021**

**SUPPLEMENTARY ESTIMATES, VIREMENTS AND USE OF RESERVES: 1 JUNE 2021 –  
31 AUGUST 2021**

**1. PURPOSE OF THE REPORT**

- 1.1 To report Virements and Supplementary Estimates agreed under delegated powers where they are below the levels requiring approval by this Strategy and Resources Committee and seek approval where they are above 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 Reserves during the year.

**2. RECOMMENDATIONS**

- (i) That Virement 1), as detailed in paragraph 3.2.1 of this report, be approved;
- (ii) That virement 2) as detailed in paragraph 3.2.1 of this report, be noted.

**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 directorate:

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

Virements between different directorate:

- 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.

In addition, for the purposes of virements, salaries are to be considered as a Directorate in their own right.

### 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 The following are two virements that are required to be reported to the Committee during this period. The first one requires committee approval, while the second one is for information only.

Cost Centre To	Directorate/ Service	Cost Centre From	Directorate/ Service	Budget Amount	Description
1) 172	Strategy, Performance and Governance (SPG) / Salaries	301	SPG / Local Development Plan (LDP) Project	£232,300	Separating out the salaries part of approved LDP budget.
2) 103	SPG / Communication	171	Resources/ Staffing	£9,600	Virement to correct miscoding.

### 3.3 Supplementary Estimates

3.3.1 There were no supplementary estimate requests during this period.

### 3.4 Procurement Exemptions

3.4.1 There were no procurement exemption requests received in this period.

### 3.5 Drawdowns from Reserves

3.5.1 There were no drawdowns from Reserves during this period.

## 4. CONCLUSION

4.1 The Committee is invited to:

- Approve the first virement in paragraph 3.2.1, and
- Note the second virement in paragraph 3.2.1 of this report.

## 5. IMPACT ON STRATEGIC THEMES

- 5.1 The adherence to the Financial Regulations and Financial Procedures contributes towards the corporate core values of being open and transparent, and accountable for our actions.

## 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)** – None identified.
- (v) **Impact on Resources (human)** – None identified.
- (vi) **Impact on the Environment** – None identified.
- (vii) **Impact on Strengthening Communities** – None identified.

Background Papers: None.

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