



## **REPORT of DIRECTOR OF RESOURCES**

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**to  
STRATEGY AND RESOURCES COMMITTEE  
26 JANUARY 2023**

### **SUPPLEMENTARY ESTIMATES, VIREMENTS, PROCUREMENT EXEMPTIONS AND USE OF RESERVES: 1 OCTOBER - 31 DECEMBER 2022**

#### **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 period.

#### **2. RECOMMENDATIONS**

- (i) That the Virements as detailed in paragraph 3.3.1 be received;
- (ii) That the Supplementary Estimates as detailed in paragraph 3.4.1 be received;
- (iii) That the Procurement Exemptions as detailed in paragraph 3.5.1 be received;
- (iv) That the drawdown from Reserves as detailed in paragraph 3.6.1 be received.

#### **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;

- 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 budgets are to be considered as a separate Directorate.

#### 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.

### **3.2 Procurement Exemptions and Use of Reserves**

- 3.2.1 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.
- 3.2.2 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.
- 3.2.3 Delegation around the use of the reserves was prescribed by the Council in June 2019. It stated that the Director of Strategy, Performance and Governance be authorised, in consultation with the Commercial Projects Board (superseded by the Corporate Projects Working Group) to approve any spend up to £10,000, subject to the details being reported to the Strategy and Resources Committee.

### **3.3 Virements**

- 3.3.1 The following reportable virements were agreed during this period.

<b>Cost Centre To</b>	<b>Directorate / Service</b>	<b>Cost Centre From</b>	<b>Directorate / Service</b>	<b>Budget Amount</b>	<b>Description</b>
555	Service Delivery / Cemetery – Parks Maintenance	170	Service Delivery / Salaries	£5,000	Cemeteries grass cutting
170	Service Delivery / Salaries	577	Service Delivery / Environmental Protection Consultancy	£2,800	Additional hours for staff member
550	Service Delivery / Public Conveniences	171	Resources / Repairs	£10,500	Health and Safety work

### 3.4 Supplementary Estimates

3.4.1 There was one supplementary estimate agreed during this period.

Cost Centre	Directorate/ Service	Budget Amount	Description	Capital or Revenue
309	Service Delivery Rivers	£16,300	Servicing and replacement of river navigation buoys and chains	Revenue

### 3.5 Procurement Exemptions

3.5.1 The following Procurement Exemption has been agreed.

Item	Amount	Description	Reason	Lead Officer
1	£16,300	Navigation Buoy Service to include lifting, inspecting, replacing ground tackle and each navigation buoy.	This is specialist work to be undertaken by the contractor Landbreach Ltd which requires immediate attention. There are no other contractors with the required lifting equipment capable of undertaking the work in the River Blackwater	Nigel Harmer

### 3.6 Use of Reserves

3.6.1 The following was agreed to be drawn down from reserves

Reserve	Drawdown amount	Reason for Drawdown
Repairs and Renewals	£5,200	Commissioning a soil survey for the cemetery extension.

## 4. CONCLUSION

4.1 The Committee is invited to receive the:

- virements in paragraph 3.3.1;
- supplementary estimate in paragraph 3.4.1;
- procurement exemption in paragraph 3.5.1 and
- drawdown from reserves in paragraph 3.6.1 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** – The items in the report aim to improve the related experiences for the Council's customers.

- (ii) **Impact on Equalities** – None identified.
- (iii) **Impact on Risk** – The items in the report aim to mitigate related risks.
- (iv) **Impact on Resources (financial)** – As detailed in the report.
- (v) **Impact on Resources (human)** – Some working arrangements will change as a result of paragraph 3.3.1.
- (vi) **Impact on the Environment** – One item in paragraph 3.3.1 aims to improve this.
- (vii) **Impact on Strengthening Communities** – None identified.

Background Papers: None.

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