

2015/16 Revenue Virements for Approval

Appendix 4 (i)

REF NO	REASON / EXPLANATION	CABINET MEMBER	TRANSFER FROM	Income (£'s)	Expenditure (£'s)	CABINET MEMBER	TRANSFER TO	Income (£'s)	Expenditure (£'s)	DESCRIPTION	ONGOING EFFECTS
			CASHLIM				CASHLIM				
The following virements are reported for approval under the Budget Management Scheme rules.											
LOG 15#01	Budget Re-Basing	Homes & Planning	Development Management	350,000		Children's Services	Children, Young People & Families		810,000	Adjustments to some base budgets to reflect a review of the actual income and expenditure position of the Council for the previous financial year (2014/15). This "re-basing" will provide opportunity for the Council to balance the current year budget without recourse to drawing down one-off funding from reserves, and avoid a carry forward deficit into the future Budget considerations for 2016/17 and beyond.	Budget virement is on-going.
			Building Control & Land Charges		90,000						
			Housing		225,000						
		Children's Services	Children, Young People & Families	100,000		Community Services	Neighbourhoods & Environment - Waste & Fleet Services		150,000		
		Finance & Efficiency	Council's Retained ICT Budgets		75,000						
			Corporate Budgets incl. Capital, Audit & Bank Charges		1,085,000	Finance & Efficiency	Council Balances		1,595,000		
		Transport	Transport & Parking Services - Parking	500,000							
			Transport & Parking Services - Public & Passenger Transport		130,000						
OVERALL TOTALS				950,000	1,605,000		0	2,555,000	2,555,000		

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			<u>CASHLIM</u>	<u>(£'s)</u>	<u>(£'s)</u>		<u>CASHLIM</u>	<u>(£'s)</u>	<u>(£'s)</u>		

The following virements have either been previously approved, are technical in nature or are below limits within BMS that require approval, and therefore are reported for information only.

INFO 15#01	Transportation / Planning Income	Homes & Planning	Development Control	126,000		Transport	Transport - Planning & Policy	126,000		This virement was previously approved by February 2015 Cabinet (Ref LOG 14#05) as an on-going virement. Since this was after the 2015/16 Cash Limits were approved, this virement needs reporting again in 2015/16.	Budget virement is on-going.
INFO 15#02	Community Regeneration Savings Target	Economic Development	Economy & Culture	200,000		Economic Development	Heritage including Archives	200,000		This virement was previously approved by February 2015 Cabinet (Ref LOG 14#06) as an on-going virement. Since this was after the 2015/16 Cash Limits were approved, this virement needs reporting again in 2015/16.	Budget virement is on-going.
INFO 15#03	Pension Increase Correction - Sirona	Adult Social Services & Health	Adult Services		29,176	Finance & Efficiency	Corporate Budgets incl. Capital, Audit & Bank Charges		29,176	This virement was reported as on-going to July'15 Cabinet in the outturn report (Ref INFO 14#49). This was after the base budget approval, so virement requires repeating in 2015/16.	Budget virement is on-going.
INFO 15#04	Resources Recharge re-alignment	Leader	Various		79,670	Finance & Efficiency	Finance	634,439	Technical adjstment to reflect the change to the accounting treatment to internal Support Services recharges. The change removes both the actual recharge and the associated budget for this recharge, so has a nil impact on the service.	Budget virement is on-going.	
	Finance & Efficiency	Various		399,827							
	Adult Social Care & Health	Various		15,756							
	Children's Services	Various		54,843							
	Homes & Planning	Various		72,070	Property Services		466,849				
	Economic Development	Various		58,123							
	Community Services	Various		751,921	Leader		Strategy & Performance	499,997			
	Transport	Various		169,075							

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			<u>CASHLIM</u>	<u>(£'s)</u>	<u>(£'s)</u>		<u>CASHLIM</u>	<u>(£'s)</u>	<u>(£'s)</u>		
INFO 15#05	Management of Parks Staff	Community Services	Neighbourhoods & Environment - Waste & Fleet Services		57,753	Community Services	Neighbourhoods & Environment - Parks & Bereavement Services		57,753	Transfer of 2 posts from Strategy & Contracts Team to Parks Services, following consultation that the purpose of these posts are better sitting within the Parks structure.	Budget virement is on-going.
INFO 15#06	Water Monitoring	Economic Development	Economy & Culture		211,965	Homes & Planning	Building Control & Land Charges		211,965	The budget for water monitoring associated with the Spa were inherited by Economy & Culture, although the associated works are carried out by Building Control. This virement has been approved by the two Portfolio holders in order to align the budget to spend.	Budget virement is on-going.
INFO 15#07	Highways & Transport Management	Transport	Transport - Planning & Policy		73,622	Transport	Transport & Traffic Management		73,622	Following the management restructure with Highways & Transport, the budget requires re-aligning in order that the budget reports to the same cash limit as the post holder. This technical virement has been agreed by the Strategic Director of Place.	Budget virement is on-going.
INFO 15#08	Mail Room	Finance & Efficiency	Customer Services		22,429	Economic Development	Property Services		22,429	Transfer of the Mail Room function - previously managed by Customer Services.	Budget virement is on-going.
INFO 15#09	Risk & Assurance Staff	Finance & Efficiency	Customer Services		20,000	Finance & Efficiency	Risk & Assurance Services		20,000	Transfer of staffing budget from Business Continuity to Risk & Assurance Services.	Budget virement is on-going.
INFO 15#10	Guildhall Events	Finance & Efficiency	Corporate Estate Including R&M		35,860	Economic Development	Heritage including Archives		35,860	Transfer of budget to reflect the work carried out by Heritage Services associated with Guildhall Events. This virement was previously approved by the Workplaces Group.	Budget virement is one-off.
INFO 15#11	Workplaces Programme	Finance & Efficiency	Corporate Estate Including R&M		222,478	Finance & Efficiency	Risk & Assurance Services Property Services		164,493 57,985	This budget was set as part of the Workplaces Programme and has been approved by the Workplaces Steering Group.	Budget virement is one-off.
INFO 15#12	Property & Project Delivery Restructure	Economic Development	Project Delivery		72,430	Finance & Efficiency	Property Services		72,430	Re-alignments of budgets following the restructure within the Property & Project Delivery Service.	Budget virement is on-going.

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			<u>CASHLIM</u>				<u>CASHLIM</u>				
INFO 15#13	Economy & Culture Project	Economic Development	Regeneration, Skills & Employment		24,580	Economic Development	Economy & Culture		24,580	To transfer the 2015/2016 salary budget relating to the vacant Business Engagement Officer post to the Economy & Culture project budget to cover Employability / Skills Support services, as approved by Divisional Director.	Budget virement is one-off.
INFO 15#14	Lansdown Park & Ride Toilets	Transport	Transport & Parking Services - Public & Passenger Transport		9,500	Community Services	Neighbourhoods & Environment - Waste & Fleet Services		9,500	Transfer of budget for public conveniences at Lansdown Park & Ride to Waste & Fleet Services, who are responsible for this facility.	Budget virement is on-going.
INFO 15#15	Locksbrook Road Depot	Community Services	Neighbourhoods & Environment - Waste & Fleet Services		51,967	Transport	Transport & Parking Services - Public & Passenger Transport		51,967	Split of budgets and associated costs of Locksbrook Road Depot between Fleet Management & Passenger Transport, who share the facility. Previously approved by the two Portfolio Holders in June & July 2015.	Budget virement is on-going.
INFO 15#16	Odd Down Sports & Leisure	Community Services	Neighbourhoods & Environment - Parks & Bereavement Services		7,051	Community Services	Public Protection & Health Improvement - Active Leisure		7,051	Transfer of budget for rates, utilities and bookings associated with Odd Down sports & leisure facilities to the Active Leisure, who will manage through the new Leisure Operator.	Budget virement is on-going.
INFO 15#17	Changes in CCG Contribution to LD Pooled Budget	Finance & Efficiency	Balances	2,125,000		Adult Social Care & Health	Adult Services	2,125,000		To reflect adjustment in the CCG's contribution made in 2014/15 toward the pooled budget in 2015/16. Reversal of INFO 14#50 (July'15 Cabinet)	Budget virement is one-off.
INFO 15#18	CCG Better Care Fund Contribution & s256 Fund	Finance & Efficiency	Balances	4,039,668		Adult Social Care & Health	Adult Services	4,039,668		Transfer to reserves of Better Care Fund contribution and s256 funds received from the CCG in 2014/15 for use in 2015/16 . Reversal of INFO 14#51 (July'15 Cabinet)	Budget virement is one-off.
INFO 15#19	Revenue Grants Unapplied Accounting Adjustment	Community Resources	Balances (Revenue Grants Unapplied)	1,343,753		Community Services	Neighbourhoods & Environment - Waste & Fleet Services		1,145,231	Technical accounting adjustment to fully recognise unconditional revenue grants fully in year of receipt. Reversal of INFO 14#52 (July'15 Cabinet)	Budget virement is one-off.
						Economic Development	Economy & Culture		101,810		
						Leader	Strategy & Performance		10,800		
						Adult Social Care & Health	Adult Services		85,912		

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INFO 15#20	DSG Carry Forward Transfer	Community Resources	Balances & Reserves		5,924,321	Children's Services	Schools Budget		5,924,321	Transfer from reserves to reflect automatic carry forward of year end DSG underspend (Reversal of DSG element in INFO 14#69)	Budget virement is one-off.
INFO 15#21	2014/15 Revenue Carry Forwards	Finance & Efficiency	Council Balances		422,000	Leader	Strategy & Performance		120,000	Carry forwards from 2014/15 underspends, as approved by July'15 Cabinet in Outturn report.	Budget virement is one-off.
						Homes & Planning	Development Control		58,000		
							Building Control & Land Charges		8,000		
						Finance & Efficiency	Council's Retained ICT Budgets		115,000		
						Children's Services	Learning & Inclusion		121,000		
OVERALL TOTALS				7,834,421	8,786,417			6,490,668	10,130,170		
					16,620,838				16,620,838		