

# 2006/2007 Revenue Virements for Approval / Information

# Appendix 4 (i)

REF NO	REASON / EXPLANATION	TRANSFER FROM	Income (£'s)	Expenditure (£'s)	TRANSFER TO	Income (£'s)	Expenditure (£'s)	
The following virements are between services and between portfolios, or are above £50,000 and are reported for approval under the Budget Management Scheme (Paragraph 9)								
LOG 06#73	Postal Museum notional grant & rent.	Economic Development: Commercial & Corporate Estate	36,000		Tourism, Leisure & Culture: Heritage Services		36,000	<p>The lease for the premises occupied by Bath Postal Museum has been renegotiated, and a revised rent agreed with the Trustees. In recognition of the Museum's difficult financial position, it is proposed that the rent arrears accumulated under the "old" lease totalling £63,000, should be funded by an annual grant from the Council over the next 3 years. This arrangement will allow the debt to be eliminated whilst recognising the Council's additional financial support to the Museum that this represents. Inclusion of a formal rent subsidy in the Council's accounts each year will recognise the additional Council support provided to the Museum in this way.</p> <p>Both the annual grant and the rent subsidy would be most appropriately provided by Heritage Services. These increases in cost could be financed by an increase in the income earned by the Council's Commercial Estate, and a virement carried out to transfer these funds to Heritage Services</p>
LOG 06#74	Transfer of HBS Contract monitoring role	Resources: Finance	18,375		Economic Development: Partnerships	18,375		Reallocation of budgets relating to contract monitoring role of the HBS Contract, in line with restructuring.
LOG 06#75	Transfer of Christmas Lights budget	Tourism, Leisure & Culture: Tourism & Destination Mgt	4,100	101,850	Economic Development: Partnerships	4,100	101,850	Reallocation of Christmas Lights budget to reflect service management arrangements.
LOG 06#76	Reversal of Carry Forward of Overspends (2006-07 only)	Children's Services		266,000	Children's Services Transport & Highways		212,000 54,000	Reversal of Carry Forward transfers as agreed in Budget Monitoring report (Sept 06 Council Executive)

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LOG 06#77	Reallocation of income recharges re Support & Culture Finance	Resources: Council Solicitor & Democratic Services		25,390	Resources: Traded Services		25,390	Following restructuring, Support & Cultural Services Finance have an amended portfolio of clients, the virement reflects the charges under the new structure.
		Economic Development: Training Services		6,170	Resources: Council Solicitor & Democratic Services		10,000	
		Economic Development: Partnerships		23,780	Leader: Policy & Partnerships		10,000	
					Tourism, Culture & Leisure: Destination Management		9,950	
LOG 06#78	Operations Legal Costs devolved.	Resources: Traded Services		28,840	Leader: Corporate Performance		2,477	Following restructure, the Operations Legal Costs have been devolved. The virement reflects the charges under the new structure.
					Resources: Traded Services		2,454	
					Tourism, Culture & Leisure: Leisure - Sports & Active Leisure		1,659	
					Transport & Highways: Car Parking		1,134	
					Sustainability & the Environment: Cleansing		222	
					Tourism, Culture & Leisure: Leisure - Parks & Open Spaces		14,139	
					Sustainability & the Environment: Waste Disposal		1,823	
					Transport & Highways: Highways - Transport & Fleet Management		4,932	
LOG 06#79	Commercial Overheads and Corporate Performance Unit devolved.	Leader: Corporate Performance		283,097	Leader: Corporate Performance		264,385	Following restructure, the Commercial Overheads and Corporate Performance Unit budgets have been reallocated.
					Resources: Traded Services		7,224	
					Resources: Finance		661	
					Resources: WorkSmart & Invest to Save		45	
					Sustainability & the Environment: Cleansing		450	
					Transport & Highways: Car Parking		500	
					Transport & Highways: Highways - Transport & Fleet Management		9,607	
					Transport & Highways: Highways - Customer Services Overheads		225	

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LOG 06#80	Placements & Purchasing Officer funding	Children's Services: SS - Children's Services		15,996	Social Services: Adult Care & Health Services - Adult	15,996		Realignment of budget for Placement & Purchasing officer.
LOG 06#81	Transfer of eye test budget from Human Resources to individual services.	Resources: Human Resources		1,500	Children's Services: SS - Children's Services Social Services: Adult Care & Health Services - Adult Community Safety, Housing & Consumer Services: Housing		500 500 500	Transfer of centrally held eye test budgets to individual service areas.
LOG 06#82	Reduction in Capital Recharges re Housing Development Team	Community Safety, Housing & Consumer Services: Housing		100,318	Community Safety, Housing & Consumer Services: Housing	100,318		Reduction in Capital Recharges in respect of the Housing Development Team.
LOG 06#83	Reallocation of cost centre re water monitoring.	Community Safety, Housing & Consumer Services: Public Protection - (P&T)		132,371	Tourism, Leisure & Culture: Tourism & Destination Management		132,371	New cost centre in Tourism to be recharged from old cost centre transferred to Public Protection - (P&T)
<b>September Restructuring Adjustments (Technical)</b> - The following virements are required after a review of specific elements of the restructuring budget changes reported last month								
LOG 06#84	Realignment of Employment Development budget	Resources: Traded Services		62,412	Resources: Traded Services		62,412	Realignment of contribution budget to Linear Way following Council restructure.
LOG 06#85	Customer Services Overheads cash limit : change of Portfolio	Resources: Customer Services Overheads		725,879	Transportation & Highways: Customer Services Overheads		725,879	Restructuring correction to line up with current budget monitor reporting.
LOG 06#86	Reallocation of salary costs to different cash limit	Social Services: Adult Care & Health Services - Other Tourism, Leisure & Culture: Heritage Services		96,907 96,907	Social Services: Adult Care & Health Services - Adult Tourism, Leisure & Culture: Tourism, Leisure & Culture Management		96,907 96,907	Reallocation of salary costs to different cash limit re management restructure
<b>OVERALL TOTALS</b>			<b>58,475</b>	<b>1,967,417</b> <b>2,025,892</b>		<b>138,789</b>	<b>1,887,103</b> <b>2,025,892</b>	
<b>TECHNICAL ADJUSTMENTS</b> - The following virements are technical in nature (i.e. Correction of Budget Allocations, Increasing budgets to reflect specific grants). These do not involve transfers of service expenditure across Portfolio's [They are reported because they are above the £50,000 level which requires Council Executive Approval under the Budget Management Scheme]								
LOG 06#87	New Prevention Fund Grant	Community Safety, Housing & Consumer Services: Youth Offending Team	79,442		Community Safety, Housing & Consumer Services: Youth Offending Team		79,442	New grant allocation.

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LOG 06#88	Garden Waste & Cardboard: Realignment of budget from client to contractor.	Sustainability & the Environment: Waste Disposal		60,000	Sustainability & the Environment: Waste Disposal		60,000	Transfer from Waste Client Team to Waste Operations Team for payment of hired transport, fuel & staff.
LOG 06#89	Realignment of Mental Health budget	Social Services: Adult Care & Health Services - Adult		191,210	Social Services: Adult Care & Health Services - Adult		191,210	Realignment of Mental Health budget
LOG 06#90	Safeguarding Grant realignment of budgets	Children's Services: SS - Children's Services		81,669	Children's Services: SS - Children's Services		81,669	Safeguarding Grant realign budgets following CFMSG
LOG 06#91	Realignment of budget to cover 3 Assessment & Referral Officers posts	Social Services: Adult Care & Health Services - Adult		53,758	Social Services: Adult Care & Health Services - Adult		53,758	Realignment of budget to cover 3 Assessment & Referral Officers posts working in different team.
<b>OVERALL TOTALS</b>			<b>0</b>	<b>135,427</b>		<b>0</b>	<b>135,427</b>	
				<b>135,427</b>			<b>135,427</b>	
The following virements are between services within the same Portfolio and under £50,000 and are reported for information to maintain cash limit control.								
LOG 06#92	Rental Fee re staff allocations taken from wrong cashlim.	Economic Development: Commercial & Corporate Estate		10,000	Economic Development: Property Services		10,000	Sept virement taken from Property Services instead of Commercial & Corporate Estate. This to correct.
LOG 06#93	Realignment of Drugs team budget	Community Safety, Housing & Consumer Services: DAT & Community Safety		833,777	Community Safety, Housing & Consumer Services: DAT & Community Safety	833,777		Realignment and revision of budget following NTA Funding confirmation.
LOG 06#94	Realignment of Avondown Service budget.	Social Services: Adult Care & Health Services - Other	29,214		Social Services: Adult Care & Health Services - Adult		29,214	Creation of Avondown Service budget, which is now in-house
LOG 06#95	Correction of previous virement LOG 06#068 - no budget reallocation required	Social Services: Adult Care & Health Services - Adult		750	Social Services: Adult Care & Health Services - Other		750	Original budget reallocation for student travel correction
<b>OVERALL TOTALS</b>			<b>29,214</b>	<b>844,527</b>		<b>833,777</b>	<b>39,964</b>	
				<b>873,741</b>			<b>873,741</b>	

## Portfolio Cash Limits 2006/07 - Revenue Budgets

## Appendix 4(ii)

EXECUTIVE PORTFOLIO	Service	Agreed September 2006/07 Cash Limit	Total Dec'06 Virements	December 2006/07 Cash Limit
		£'000	£'000	£'000
Transportation & Highways	Highways - Transport & Planning	1,155		1,155
	Highways - Environmental Services	5,037		5,037
	Highways - Transport & Fleet Management	(272)	15	(258)
	Customer Service - Overheads		726	726
	Access Management	3,573	54	3,627
	Car Parking (excluding Park & Ride)	(5,072)	2	(5,070)
	Park & Ride	(461)		(461)
	<b>SUB TOTAL</b>	<b>3,960</b>	<b>796</b>	<b>4,756</b>
Children's Services	Education	6,818	212	7,030
	Youth & Community	1,341		1,341
	Adult Education (Community Learning)	114		114
	SS - Children's Services	8,970	(15)	8,955
	<b>SUB TOTAL</b>	<b>17,243</b>	<b>197</b>	<b>17,439</b>
Social Services	Adult Services	33,067	142	33,209
	Other Services	2,110	(125)	1,985
	<b>SUB TOTAL</b>	<b>35,177</b>	<b>16</b>	<b>35,194</b>
Leader	Corporate Projects & Partnerships	690	10	700
	Communications & Marketing	527		527
	Customer Access	1,707		1,707
	Council's Retained ICT Budgets	(38)		(38)
	Corporate Grants to Voluntary Bodies	217		217
	Corporate Performance Unit	807	(16)	791
	Equalities	254		254
	<b>SUB TOTAL</b>	<b>4,163</b>	<b>(6)</b>	<b>4,157</b>
Sustainability & the Environment	Planning Services	2,960		2,960
	Cleansing	2,330	1	2,330
	Waste Disposal	7,926	2	7,927
	<b>SUB TOTAL</b>	<b>13,215</b>	<b>2</b>	<b>13,218</b>
Economic Development	Western Riverside	33		33
	Stone Mines	63		63
	Major Projects Support	221		221
	Property Services	344	10	354
	Commercial & Corporate Estate	(4,479)	(46)	(4,525)
	Economic Development	1,327	49	1,376
	<b>SUB TOTAL</b>	<b>(2,491)</b>	<b>13</b>	<b>(2,478)</b>

Portfolio Cash Limits 2006/07 - Revenue Budgets

Appendix 4(ii)

EXECUTIVE PORTFOLIO	Service	Agreed September 2006/07 Cash Limit	Total Dec'06 Virements	December 2006/07 Cash Limit
		£'000	£'000	£'000
Resources	Council Solicitor & Democratic Services	2,361	(15)	2,345
	Human Resources & Corporate Overheads	1,429	(2)	1,427
	Risk Mgt & Emergency Management Unit	825		825
	Finance	1,817	19	1,836
	Save to Invest	329		329
	Revenues & Benefits	1,118		1,118
	Legal Services			
	Traded Services	(126)	6	(119)
	Customer Services - Overheads	726	(726)	
	Hsg / Council Tax Benefits Subsidy	250		250
	Loan Charges	7,068		7,068
	Unfunded Pensions	1,518		1,518
	Other Miscellaneous Budgets	2,076		2,076
	<b>SUB TOTAL</b>	<b>19,390</b>	<b>(717)</b>	<b>18,672</b>
Tourism, Leisure & Culture	Tourism, Leisure & Culture Management		97	97
	Libraries & Information	2,280		2,280
	Arts	662		662
	Tourism & Destination Management	798	45	843
	Heritage including Archives	(2,995)	(61)	(3,056)
	Leisure - Parks & Open Spaces	1,837	14	1,851
	Bath Spa Completion Revenue Costs	190		190
	Sports & Active Leisure	817	2	818
	<b>SUB TOTAL</b>	<b>3,589</b>	<b>96</b>	<b>3,686</b>
Community Safety and Housing	Environmental & Consumer Services	1,545		1,545
	Housing	2,011	1	2,011
	Drug Action Team & Community Safety	1,133		1,133
	Youth Offending Team	233		233
	Public Protection	(301)	(132)	(434)
	Magistrates	23		23
	Coroners	181		181
	Environment Agency	185		185
	<b>SUB TOTAL</b>	<b>5,009</b>	<b>(132)</b>	<b>4,877</b>
Corporate Items	Inflation			
	<b>SUB TOTAL</b>			
Schools - DSG		84,859		84,859
	<b>TOTAL £k</b>	<b>184,114</b>	<b>266</b>	<b>184,380</b>

**Sources of Funding (£)**

Council Tax	65,751	0	65,751
DSG	84,859	0	84,859
Revenue Support Grant	26,904	0	26,904
Redistributed Business Rates (NNDR)	5,193	0	5,193
Collection Fund Deficit (-) or Surplus (+)	-440	0	-440
Balances	1,846	266	2,112
<b>Total</b>	<b>184,114</b>	<b>266</b>	<b>184,380</b>