

2008/2009 Revenue Virements for Approval

Appendix 4 (i)

REF NO	REASON / EXPLANATION	CABINET MEMBER	TRANSFER FROM CASHLIM	Income (£'s)	Expenditure (£'s)	CABINET MEMBER	TRANSFER TO	Income (£'s)	Expenditure (£'s)	DESCRIPTION	ONGOING EFFECTS
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The following virements are reported for approval under the Budget Management Scheme rules.

LOG 08#08	Transfer of provision for increase of leisure contract costs	Resources [MH]	Other Misc Budgets		100,000	Customer Services [CG]	Leisure - Sports & Active Leisure		100,000	Release of £100k from reserves is requested to finance an increase in the annual contract payment to the leisure contractor following negotiations to review the services and fee for the contract. The actual increase in the annual fee is subject to further discussion with the contractor.	Budget virement ongoing in future years.
LOG 08#09	Cost of Asset Sales	Resources [MH]	Capital Financing / Interest	690,000		Resources [MH]	Property Services		690,000	Forecast investment interest income above budget - additional income used to fund Property Services costs of holding & disposing of assets, which are no longer eligible to be financed by capital receipts due to changes in accounting regulations.	One-off in 2008/09 only
LOG 08#10	Transformation Programme Savings	Resources [MH]	Council's Retained ICT Budgets		80,440	Resources [MH]	WorkSMART Save To Invest		80,440	Virement required to achieve savings target required within Transformation Programme.	Budget virement ongoing in future years.
LOG 08#11	Concessionary Rents	Resources [MH]	Commercial Estate		4,000	Resources [MH]	Corporate Projects & Partnerships		4,000	Allocation of budget to reflect concessionary rent.	Budget virement ongoing in future years.
LOG 08#12	Education Health & Safety	Children's Services (CW)	Education		103,683	Resources [MH]	Human Resources		103,683	Realignment of Education Health & Safety Team to merge with Corporate Health & Safety team.	Budget virement ongoing in future years.
LOG 08#13	Parking Cash Collection Service	Resources [MH]	Revenues & Benefits	40519		Customer Services [CG]	Car Parking (excluding Park & Ride)	40519		Income budget for Cash Collection service transferred from Revs & Bens to Parking Services.	Budget virement ongoing in future years.
LOG 08#14	Organisational Development (Strategic Performance)	Resources [MH]	Chief Executive		90,000	Resources [MH]	Performance Development		90,000	Realignment of Organisational Development budget into Strategic Performance, aligning the cash limits with the effective control.	Budget virement ongoing in future years.
<b>OVERALL TOTALS</b>				<b>730,519</b>	<b>378,123</b>			<b>40,519</b>	<b>1,068,123</b>		
					<b>1,108,642</b>				<b>1,108,642</b>		

**2008/2009 Revenue Virements for Information**

REF NO	REASON / EXPLANATION	CABINET MEMBER	TRANSFER FROM CASH/LIM	Income (£'s)	Expenditure (£'s)	CABINET MEMBER	TRANSFER TO	Income (£'s)	Expenditure (£'s)	DESCRIPTION	ONGOING EFFECTS	
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 08#10	Underspends from 2007/08 Carried Forward	Council Balances	Council Balances		407,000		Resources (MH)	Other Misc Budgets		97,000	2007/08 Underspends previously approved for carry forward by Cabinet in Outturn Report.	One-off 2008/09 only to reflect carry forwards
							Resources (MH)	Chief Executive		60,000		
							Adult Social Services & Housing (VP)	Other Services		50,000		
							Adult Social Services & Housing (VP)	Adult Services		200,000		
INFO 08#11	Overspends from 2007/08 Carried Forward	Children's Services (CW)	Education		117,676	Council Balances	Council Balances		439,176	2007/08 Overspends previously approved for carry forward by Cabinet in Outturn Report.	One-off 2008/09 only to reflect carry forwards	
		Resources (MH)	Human Resources		34,000							
		Customer Services (CG)	Customer Service Overheads		287,500							
INFO 08#12	Waste Contract	Resources [MH]	Other Misc Budgets		148,000	Customer Services [CG]	Waste		148,000	Transfer of budget provided in Other Misc. Budgets for increase in waste disposal contract. Previously approved by Single Member Decision E1723	Budget virement ongoing in future years.	
INFO 08#13	Staff Awards	Resources [MH]	Other Misc Budgets		5,000	Resources [MH]	Chief Executive		5,000	Creation of budget for staff awards from the unallocated 2008/09 inflation provision.	Budget virement ongoing in future years.	
INFO 08#14	Future Bath Plus festivals development	Customer Services (CG)	Arts Leisure - Sports & Active Leisure	20,000 5,625		Customer Services (CG)	Tourism & Destination Management	25,625		New income streams identified to create expenditure budgets - already approved by Divisional Director (Tourism, Leisure & Culture)	Budget virement ongoing into future years.	
INFO 08#15	Area Based Grant (Accounting Adjustment)	Resources [MH]	Area Based Grant		6,893,234		Customer Services (CG)	Transportation Planning (Incl. Public Transport)		515,961	Allocation of Area Based Grant to provide budgets for individual Services following change to accounting regulations.	Budget virement ongoing although adjustments to future years' cash limits will be required to reflect changes in grants.
							Adult Social Services & Housing (VP)	Adult Services		2,261,112		
								Other Services		405,446		
								Housing		170,461		
							Resources (MH)	Drug Action Team & Community Safety		230,392		
Children's Services (CW)	Children, Young People & families		124,821									
	Education		3,185,041									
INFO 08#16	Children's Services Cash Limit Realignments	Children's Services (CW)	Children, Young People & Families		75,042	Children's Services (CW)	Education		75,042	Re-alignment of budgets following technical virements	Budget virement ongoing in future years.	
INFO 08#17	Waste contribution to Capital	Customer Services (CG)	Waste		93,000	Customer Services (CG)	Waste		93,000	Technical adjustment in reaction of Revenue funded Capital Budget from £20,000 contribution from Green Waste income to fund capital purchase of Green Bins plus £73,000 from Waste Services to establish ground conditions & market Broadmead Lane waste site.	One-off virement to create 2008/09 Capital Budget	
INFO 08#18	Leadership funded by Corporate Training	Resources [MH]	Human Resources		20,000	Resources [MH]	Performance Development		20,000	Firms up permanent allocation into correct cash limit as approved by Divisional Director of Improvement & Performance.	Budget virement ongoing in future years.	
INFO 08#19	Neighbourhood Cash Limit Re-alignment	Customer Services (CG)	Cleansing		2,601,838	Customer Services (CG)	Neighbourhood Services		5,206,021	Realignment of budgets following pre-agreed changes to working methodology, merging Cleansing, Parks & Cems, and parts of Public Protection. Technical adjustment already approved by Divisional Director (Environmental Services)	Budget virement ongoing in future years.	
			Leisure - Parks & Open Spaces		2,142,018							
			Public Protection		462,165							
<b>OVERALL TOTALS</b>				<b>6,893,234</b>	<b>6,418,864</b>			<b>25,625</b>	<b>13,286,473</b>		<b>13,312,098</b>	