

## Virements Tables

Table 1 - Proposed virements for Cabinet Approval (over £250k)

Virements						
Period	Service/AD Area	Rev/ Cap	Amount current year (£'000)	Full year Amount (£'000)	Reason for budget changes	Description
2	GOV / RPD	Rev	252	252	Budget Transfer	Transfer of Local Land Charges from Legal Services to Planning
5	Electoral Services	Rev	752		16/17 Electoral Service Budget	Setting up the 16/17 Grants & Exp Budgets for Electoral Services
5	COO/OPS	Rev	781		Reflect approved MOPAC budget allocation onto SAP	MOPAC -Allocation of 5 MOPAC project budgets and grant. Drug intervention £321K, integrated gangs £245k, Targetted support £24k, Offenders £88k, domestic violence £103k
5	COO/OPS	Cap	(2,617)		Reverse provisional TfL budget allocation	Reversal of TfL provisional allocation Capital and Revenue schemes in order to post the revised budget allocations for 16/17
5	COO/OPS	Cap	3,150		Reflect approved current TfL budget allocation onto SAP	TfL ALLOCATION - Bridges capital programmes - Station Road £100k and Wightman Road bridges £3,050k allocation.
5	COO/OPS	Cap	1,635		Reflect approved current TfL budget allocation onto SAP	TfL ALLOCATION - Corridors/ Neighbourhoods capital programme - Tottenham Hale, Hornsey Park, Cycling and Walking schemes, Local Safety Schemes, Traffic Calming and Management & Bus Stop Accessibility.
5	COO/OPS	Rev	490		Reflect approved current TfL budget allocation onto SAP	TfL ALLOCATION - Corridors/ Neighbourhoods revenue programme - Freight strategy initiatives, Cycle training, Smarter Travel.
5	COO/OPS	Cap	444		Reflect approved current TfL budget allocation onto SAP	TfL ALLOCATION - Principal Roads capital programme - Turnpike Lane N8, Tottenham Lane N8 and Priory Road N8.
5	COO/OPS	Cap	264		Reflect approved current TfL budget allocation onto SAP	TfL ALLOCATION - Major Scheme (capital) - White Hart Lane N17.
5	AH	Rev	500		Allocate 2015/16 Care Act funding	Allocation of Care Act Funding 2015/16 to care purchasing
5	AH	Rev	820		Part of £1.2m added to central inflation provision to be allocated for identified pressures	Care Act Funding 2016-17
5	AH	Rev	1,710		Additional yield of £1.7m from the proposed 2% Adult Social Care precept would be added to the Adult Social Care budget	Allocation of Social Care Precept 2016-17
5	AH	Rev	1,023		Re-align salary structure	Adults Salary Structure Rebase
5	AH	Rev	1,796		Better Care Fund 1617	Allocation of Better Care Fund 1617 to appropriate cost centres
5	CY	Rev	680		Allocation Troubled Families Attachment fee	Allocation of 16/17 troubled families Attachment fee

Table 2 - Virements for Noting (Technical Virements)

Virements						
Period	Service/AD Area	Rev/ Cap	Amount current year (£'000)	Full year Amount (£'000)	Reason for budget changes	Description
1	ALL	Rev	44,061		Corporate Overheads Budget	2016/17 Corporate Overheads Upload
3	ALL	Rev	99	99	Centralisation of budget	Learning & Development Budget Centralisation 2016-17
4	ECS / PRTY	Rev	968		Corporate Overheads Realignment	Corporate Overheads Realignment from ECS to PRTY
4	ALL	Rev	4,552	4,552	Internal Budget Upload	Realignment of 15/16 Internal Legal Budget (done as a one-off in 15/16 instead of permanent)
4	ALL	Rev	4,158	4,158	Internal Budget Upload	Realignment of 16/17 Internal Legal Budget
5	COO/OPS	Rev	100		Reflect approved current TfL budget allocation onto SAP	TfL ALLOCATION - Borough Cycle Programme revenue schemes - Cycle Training, Safer Lorries and Vans, Safer Urban Driving, Cycle Grant for Schools, staffing costs
5	COO/OPS	Cap	80		Reflect approved current TfL budget allocation onto SAP	TfL ALLOCATION - Local Transport Funding - Car Club Infrastructure, Electric Vehicle Charging and Green Lanes Traffic Mgt Review
5	COO/OPS	Cap	55		Reflect approved current TfL budget allocation onto SAP	TfL ALLOCATION - Mayor's Air Quality programmes
5	COO/OPS	Cap	45		Reflect approved current TfL budget allocation onto SAP	TfL ALLOCATION - Borough Cycle Programme capital works - Cycle parking
5	COO/OPS	Rev	20		Reflect approved current TfL budget allocation onto SAP	TfL ALLOCATION - LTF - Haringey Community Transport
5	COO/OPS	Rev	3	3	Realign legal budget in Coroners	Realignment of non ringfenced legal budget in Coroners Service
5	HR	Rev	95	157	Re-align salary structure in HR	Realignment journal for HR
5	PH	Rev	21,278	21,278	Move PH Grant to Core Grants	Move PH Grant out of the PH service and into Core Grants
5	HR	Rev	1015	1015	Budget Allocation of HfH Staffing and HR support staffing costs	Allocation of funding for HfH staff transferred into the SSC and HR support staff

Table 3 - Transfers from Reserves (Cabinet approved Transfers To/From in June)

Reserves						
Period	Service/AD Area	Rev/ Cap	Amount current year (£'000)	Full year Amount (£'000)	Reason for budget changes	Description
4	HR	Rev	722		Transformation Budget	Modern Reward Programme & Transformation
5	Electoral Services	Rev	51		15/16 Carry forward	Transfer from Reserves, IER Unspent Grant
5	PMO / BIP	Rev	274		15/16 Carry forward	Transfer from Reserves, Unspent Transformation budget (BIP)
5	PMO / Corporate Prog	Rev	65		15/16 Carry forward	Transfer from Reserves, Unspent Transformation budget (Corporate Programme)
5	P2P	Rev	97		15/16 Carry forward	Transfer from Reserves, Unspent Transformation budget (P2P)
5	SSC/ Benefits	Rev	9		15/16 Carry forward	DWP HB Backate Grant 1516 Drawdown
5	SSC/ Benefits	Rev	130		15/16 Carry forward	DWP FERIS GRANT 1617 Drawdown
5	SSC/ Benefits	Rev	21		15/16 Carry forward	DWP RTI GRANT 1617 Drawdown
5	SSC/ Benefits	Rev	12		15/16 Carry forward	DWP RTI GRANT 1516 Drawdown
5	CUS	Rev	149		15/16 Carry forward	CSTP 15/16 c/f Reserve Drawdown
5	CUS	Rev	101		Drawdown of Capital allocation	CSTP 16/17 Reserve Drawdown Capital Alloc
5	CM	Rev	71		15/16 Carry forward	Cultural Strategy
5	CY	Rev	128		15/16 Carry forward	PBR Troubled Families
5	HR	Rev	233		15/16 Carry forward	WF Plan c/f from 15/16
5	HR	Rev	92		15/16 Carry forward	MRP c/f from 15/16
5	HR	Rev	31		15/16 Carry forward	Tier 3 Support Bid c/f from 15/16

## **Other Financial Accountabilities**

### **Virements – Revenue and Capital**

- 5.27. The Council controls approved budgets and transfers of budgetary provision (i.e. virements) giving consideration to gross expenditure and income, net expenditure and service area cash limits.
- 5.28. The **Section 151 Officer** may authorise virements between service areas for technical reasons, e.g. central support cost allocation, capital charges such as depreciation, FRS17 adjustments. Such adjustments will be reported in the budget monitoring reports to **Cabinet**.
- 5.29. **Directors** must submit appropriately completed virement pro-formas to Corporate Finance for formal ratification and subsequent adjustment of approved cash limits.
- 5.30. All virements must be recorded on the Council's main accounting system.

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## **PART 4 – RULES OF PROCEDURE**

### **Section I – Financial Regulations**

#### **Virements – Revenue**

- 5.31. All changes in gross expenditure and/or income budgets, between or within service areas are to be approved as a virement in accordance with the below thresholds:
- (a) Up to £100,000 by the relevant **Director(s)**, and reported to the relevant **Head of Finance**;
  - (b) £100,000 up to £250,000 by the **Section 151 Officer** following referral from the relevant **Director(s)** and where it has been determined by the **Section 151 Officer** that there is no change to Council policy;
  - (c) £100,000 and above involving a policy change; or any other virement of £250,000 and above, by the **Cabinet**.

#### **Virements – Capital**

- 5.32. All changes in gross expenditure and/or income budgets within service areas, including additions, are to be approved as a virement in accordance with the below thresholds:
- (a) Up to £250,000 by the **Section 151 Officer** following referral from the relevant **Director(s)**;
  - (b) £250,000 and above, by the **Cabinet**
- 5.32A Any changes between service areas are to be approved by Cabinet and are a Key Decision in accordance with Part 5 Section C of the Constitution

#### **Treatment of year-end balances**

- 5.33. The **Section 151 Officer** will consider requests to carry forward underspends at year-end before approval by the **Cabinet**. The **Section 151 Officer** will also consider whether any overspends at the year-end on service budgets should be carried forward before approval by the **Cabinet**.