

**NORTH WEST LEICESTERSHIRE DISTRICT COUNCIL
CABINET – TUESDAY, 20 MAY 2025**



Title of Report	SUPPLEMENTARY ESTIMATES, VIREMENTS AND CAPITAL APPROVALS	
Presented by	Paul Stone Strategic Director of Resources <div>PH Briefed <input type="checkbox" value="yes"/></div>	
Background Papers	Council 20 February 2025: General Fund Budget and Council Tax 2025/26 Local Authority Planning Award Rural England Prosperity Fund Warm Homes: Local Grant UK Shared Prosperity Fund 2025-26	Public Report: Yes Key Decision: Yes
Financial Implications	Appendix 2 details the supplementary estimates for approval.	
	Signed off by the Section 151 Officer: Yes	
Legal Implications	No legal implications arising from this report.	
	Signed off by the Monitoring Officer: Yes	
Staffing and Corporate Implications	Any staffing implications of this report are detailed in the body of the report and the attached appendices.	
	Signed off by the Head of Paid Service: Yes	
Purpose of Report	To seek approval of the supplementary estimates, virements and capital scheme movements.	
Reason for Decision	The Council's Financial Procedure Rules, Section 2, paragraphs A24 to A28 stipulate the procedures for virements and supplementary estimates, whilst the Council's Capital Strategy sets out the Governance of the Capital Programme.	
Recommendations	THAT CABINET: 1. APPROVES THE SUPPLEMENTARY ESTIMATES DETAILED IN APPENDIX 2 WHICH ARE BETWEEN £100K AND £250K AND ARE EXTERNALLY FUNDED.	

	<p>2. APPROVES ALL SUPPLEMENTARY ESTIMATES DETAILED IN APPENDIX 2 WHICH ARE BELOW £250K AND COUNCIL FUNDED.</p> <p>3. APPROVES THE MOVEMENT FROM THE DEVELOPMENT POOL TO THE ACTIVE PROGRAMME FOR THE CAPITAL SCHEMES DETAILED IN TABLE 2.</p>
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1.0 INTRODUCTION

- 1.1 This report seeks approval for virements and supplementary estimates as required under the Council's Constitution. This is a regular report to Cabinet to enable the approval of virements and supplementary estimates in a timely manner for the efficient operation of the Council. It also sets out proposed changes to the Capital Programme.
- 1.2 This report covers both General Fund and the Housing Revenue Account.

2.0 SUPPLEMENTARY ESTIMATES

- 2.1 A supplementary estimate is an addition to the Council's agreed budget and should only be considered after all other options such as virements or savings have been considered.
- 2.2 Supplementary estimates include budgets fully funded by external grants or contributions.
- 2.3 Supplementary estimate levels were approved as part of the Constitution by Council in February 2025. These approval levels are detailed in Appendix 1.
- 2.4 All supplementary estimates which will be Council funded require Cabinet approval whereas those fully externally funded are reported to Cabinet below £100k but require approval over £100k. Those above £250k require Council approval.
- 2.5 Appendix 2 details all supplementary estimates grouped by value and funding with details of the reasons for the requests which are summarised in the table below.

Table 1: Supplementary Estimates

	General Fund		HRA	
	Revenue	Capital	Revenue	Capital
Between £0 and £99,999 (For Information Only)	0	0	0	0
Between £100,000 and £249,999 (For Cabinet Approval)	227,963	140,699	0	0
Over £250,000 (Requires Council Approval)	145,859	8,713,722	0	0
Total Externally Funded	373,822	8,854,421	0	0
Between £0 and £249,999 (For Cabinet Approval)	394,714	0	0	0
Over £250,000 (Requires Council Approval)	500,000	0	0	0
Total Council Funded	894,714	0	0	0
Total Supplementary Estimates	1,268,536	8,854,421	0	0

3.0 VIREMENTS

- 3.1 A virement is where one or more budget(s) are reduced to find an increase in another budget(s). There is no net change in the total budget agreed by Council arising from a virement.
- 3.2 Virement approval levels were approved as part of the Constitution by Council in February 2025. These approval levels are detailed in Appendix 1.
- 3.3 There have been no virement requests during the first month of the year that require approval by Cabinet (over £100k) or Council (over £250k).

4.0 CHANGES TO THE CAPITAL PROGRAMME

- 4.1 Schemes in the capital programme are grouped under two categories and these are:

Development Pool: These are schemes not yet fully costed, or funding sources identified. A full business case is required to be prepared and presented to the Capital Strategy Group for consideration before the scheme can go ahead.

Active Programme: Schemes in this category have been approved (by Capital Strategy Group, Cabinet or Council), fully funded and are being delivered.

- 4.2 Table 2 below provides details of schemes for Cabinet approval to move from the development pool to the active projects.

Table 2: Capital Scheme Movements and New Schemes

Scheme	Fund	Budget £	Reason for Movement
New Scheme			
Castle Donnington	General	250,000	Approved by Council on 13 May 2025
Development 3G Pitch	General	1,674,000	
Refuse bins and recycling containers Fleet replacement programme	General	4,798,000	
		6,722,000	
Existing Scheme - movement from Development Pool to Active Programme			
			Considered by Capital Strategy Group and pending approval transfer from development pool to Active Programme
Car Park Resurfacing	General	164,000	
		164,000	
Total		6,886,000	

Policies and other considerations, as appropriate	
Council Priorities:	A Well Run Council.
Policy Considerations:	The Council's Financial Procedure Rules, sections A24 – A28, set out the details of the virement and supplementary estimates, as shown in Appendix 1 of this report.
Safeguarding:	N/A at this strategic level - however individual works will comply with normal processes in this regard
Equalities/Diversity:	N/A at this strategic level - however individual works will comply with normal processes in this regard
Customer Impact:	None
Economic and Social Impact:	N/A at this strategic level - however individual works will comply with normal processes in this regard
Environment and Climate Change:	The programme of works will improve the Energy Performance Certificat (EPC) rating and therefore efficiency of Council homes where works are undertaken. This will assist in both warmer homes, and reduction in running costs as well as contributing to the Council's 2050 carbon targets.
Consultation/Community/Tenant Engagement:	None
Risks:	Non-compliance with any grant conditions. A full assessment is in place as part of the grant process.
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