

Title of Report	SUPPLEMENTARY ESTIMATES, VIREMENTS AND CAPITAL APPROVALS	
Presented by	Councillor Keith Merrie Finance and Corporate Portfolio Holder <div>PH Briefed <input type="checkbox"/> Yes</div>	
Background Papers	Council 20 February 2025: <u>General Fund Budget and Council Tax 2025/26</u>	Public Report: Yes
	Cabinet 26 August 2025: <u>Supplementary Estimates, Virements and Capital Approvals</u> Cabinet 23 Sep 2025: <u>Supplementary Estimates, Virements and Capital Approvals</u>	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	There are no staffing implications arising from the report.	
	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: <ol style="list-style-type: none"> NOTES THE SUPPLEMENTARY ESTIMATE DETAILED IN APPENDIX 2 WHICH IS BELOW £10,000 AND COUNCIL FUNDED. 	

	<p>2. APPROVES THE SUPPLEMENTARY ESTIMATES DETAILED IN APPENDIX 2 THAT ARE BETWEEN £10,000 AND £249,999 AND COUNCIL FUNDED.</p> <p>3. RECOMMENDS TO COUNCIL TO ADD THE NEW SCHEME IN PARAGRAPH 4.2 INTO THE CAPITAL PROGRAMME.</p>
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1.0 BACKGROUND

- 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 items in respect of the General Fund.

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 above £250k require Council approval. Any above £10k and under £250k that will be Council-funded require Cabinet approval, whereas those fully externally funded are reported to Cabinet below £100k but require approval over £100k.
- 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 shown below:

Table 1: Supplementary Estimates

	Revenue £	Capital £
Externally Funded: Between £0 and £9,999 (For Information Only)	-	-
Externally Funded: Between £100,000 and £249,999 (For Cabinet Approval)	-	-
Externally Funded: Over £250,000 (Requires Council Approval)	-	-
Total Externally Funded	-	-
Council Funded: Between £0 and £9,999 (For Information Only)	28,815	-
Council Funded: Between £10,000 and £249,999 (For Cabinet Approval)	13,160	48,517
Total Council Funded	41,975	48,517

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 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 provides details of a new scheme to be recommended to be added to the Council Programme by Council on the 4 November 2025.

Table 2: Capital Programme Changes

Scheme	Fund	Budget £	Additional Information
New post and print room	General	23,000	Creation of a new post room at the Whitwick Business Centre to address Health and Safety concerns, funded from the Business Rates Reserve.

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:	N/A at this strategic level - however individual works will comply with normal processes in this regard
Economic and Social Impact:	N/A at this strategic level - however individual works will comply with normal processes in this regard
Environment, Climate Change and Zero Carbon:	N/A at this strategic level - however individual works will comply with normal processes in this regard
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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