

Budgets and expenditure

Summer events

The People and Communities Committee has delegated authority and responsibility for two summer initiatives, Party in the Park and the planned community summer cinema events. These events require venues, equipment, entertainment, transport etc to be pre-booked, which means that deposits (and, sometimes, an entire fee) may need to be paid months in advance. In some cases, this expenditure may need to take place in the financial year 2022-23. A number of issues arise.

The Committee cannot authorise payments to be made before 1 April 2023 from its 2023-24 budget.

However, the Committee is forecast to underspend its 2022-23 budget. In particular, the Committee had more than £10,000 in its 2022-23 budget to cover planned expenditure on drive-in cinema events that did not take place. So, the Committee has unspent money available that could be used to pay for expenditure in 2022-23 in respect of events that will not take place until the financial year 2023-24.

The Committee cannot make this decision. It needs to ask Full Council for authority to 'vire' (i.e., transfer) some of this unspent money from one budget line to another. The Committee secured authority in September 2022 to do this in respect of the 2023 Party in the Park. It would be advisable to request similar authority in respect of the planned community summer cinema events as well.

If Full Council gives authority for the Committee to use up, before 31 March 2023, some of its unspent money from the financial year 2022-23 on an event that will take place in 2023-24, the budget line for 2023-24 will remain unaltered. So, if Full Council gives the Committee authority to spend up to £2,000 in the financial year 2022-23 on the 2023 community summer cinema events, the Committee will still have a further £10,000 available to spend on those events in 2023-24.

When Full Council agreed the Committee's budget for 2023-24, it did so on the understanding that the total expenditure on the 2023 community summer cinema events would be £10,000. By agreeing to stick to a total £10,000 limit for the initiative (regardless of the financial year in which elements of expenditure take place), the Committee would be acknowledging that it would be unethical to misuse the virement process to sneakily increase the initiative's total budget by up to 20 per cent.

St David's Day concert

In September 2022, the Committee reported that St Michael's Church in Abertillery, which had traditionally hosted the Council's annual carol concert free of charge, was now unable to stage the event. A suitable alternative venue was found in the shape of The Met but a hire fee was required. Full Council resolved to authorise the virement of £500 from the People and Communities Committee's 2022-23 Outdoor Cinema Event budget to its Musical Concerts budget.

The same situation regarding the venue now applies to the 2023 St David's Day concert. The Committee has £441.50 of unallocated funds remaining in its 2022-23 Musical Concerts budget, but it would be advisable to request Full Council to authorise another virement of £500 to ensure that all costs for the 2023 St David's Day concert may be comfortably met.