



Ilminster Town Council
Scheme of Delegation
Terms of Reference
Approved 21 January 2025

ILMINSTER TOWN COUNCIL ('the Council')

Introduction

1. Delegated Authority refers to the powers that have been authorised to the Full Council through the various Statutes and Laws passed by the Government. It is within the power of the Full Council to Delegate some of its powers to Committees, Working Groups and officers of the Council.
2. The Standing Orders of the Council require it to reaffirm its delegated powers on an annual basis.¹
3. These Terms of Reference provide part of the framework within which the Council and its committees make decisions.
4. The Terms of Reference are complementary to the Council's other constitutional documents including **Standing Orders** and **Financial Regulations**
5. **Committee Membership**

Committees have 8 Councillors and appointments are made at the Annual Town Council meeting.

Standing Orders state that all Councillors may attend any Committee and speak with the permission of the Committee Chair but non -Committee members do not have a vote.²

If items pertaining to either the Grievance, Capability and Disciplinary Sub-Committee or the Appeals Sub-Committee are to be discussed at the Resources Committee, members of the Grievance, Capability and Disciplinary Sub-Committee and the Appeals Sub-Committee will leave the room for those discussions.

6. The Committee Chairs will be elected by the Committee and ratified at the Annual Town Council meeting to serve for a term of 1 municipal year, however there is an expectation a Committee Chair will serve for 2 years and be succeeded by the Councillor who is the Committee Vice-Chair at the end of the second term of office.
7. The Vice-Chair of each Committee will be appointed by the Committee and ratified at the Annual Town Council meeting
8. The Town Council is the policy making body; all Committees must act within the policy framework set by the Town Council and the Standing Orders that

¹ Standing Order 5.k.v. Review of delegation arrangements to committees, sub-committees, staff and other local authorities;

² Standing Order 4.d.XIV and XV Committees and sub-committees

have been approved and adopted by Ilminster Town Council. Only a meeting of the Town Council can approve policy or amend it.

9. The rules to be followed for the conduct of meetings are detailed in Standing Orders.
10. All decisions of the Committee, and the sub-Committees will be made with due regard to the following principles:
 - Legality
 - Financial prudence and value for money
 - The exercise of power must be proportionate to the desired outcome
 - Account will be taken of consultation with partners and the public
 - Proper consideration of advice from Officers and professional advisors
 - Respect for human rights, diversity and equality
 - Environmental impact and sustainability
 - Decisions will be made in public whenever practicable and appropriate
 - The management of risk in a proportionate and considered manner
11. Any Councillor can request an item to be put on the agenda for a Council or Committee meeting. The decisions as to whether or not the item shall be included on the agenda will be made by the Town Clerk following consultation with the Mayor and Deputy Mayor in the case of Council, or the Chair and Vice-Chair in the case of a committee. Where appropriate the Town Clerk may decide to refer an item to Full Council rather than a committee. This decision where possible will be taken in consultation with the relevant Chairs and Vice-chairs. Members are asked to write a report for their item, officers will assist where possible.
12. Council and Committees will normally only consider items where decisions are necessary.
13. Council and Committee meetings will usually be open to the public to attend and observe, however there will be occasions when matters will need to be discussed and decided without the public being present e.g. if publicity of the matter for discussion would prejudice the public interest
14. In these Terms of Reference * next to a specific responsibility indicates a delegated power - this means that the Committee or officers can make a decision and there is no need for further referral to Council. However, the Proper officer may decide that an item should be referred to Full Council rather than by the committee.

SCHEME OF DELEGATION

This Scheme of Delegation authorises the Proper Officer (the Town Clerk), the Responsible Financial Officer, Committees and Sub-committees of the Council to act with delegated authority in the specific circumstances detailed. It will be reviewed annually at the Annual Town Council meeting.

1. Proper Officer and Responsible Financial Officer - Duties and Powers

1.1. Proper Officer

1.1.1 The Town Clerk is designated and authorised to act as Proper Officer for the purposes of all relevant sections of the Local Government Act 1972 and any other statute requiring the designation of a Proper Officer.

1.1.2 The Town Clerk is specifically authorised (via legislation) to:

- Receive declarations of acceptance of office
- Receive and record notices from Councillors disclosing interests
- Receive and retain plans and document
- Sign notices or other documents on behalf of the Council
- Receive copies of by-laws made by the principal Council
- Certify copies of by-laws made by the Council
- Sign and issue summonses to attend meetings of the Council
- Give public notice of the time, place and agenda at least three clear days before a meeting of the Council (provided that the public notice with agenda of an extraordinary meeting of the Council convened by Councillors is signed by them)
- Convene a meeting of the Council for the election of a new Chairman of the Council, occasioned by a casual vacancy in that office
- To act as the Council's designated officer for the purposes of the Freedom of Information Act 2000 and Data Protection Act 2018

1.1.3 In addition, the Town Clerk has the delegated authority to undertake the following matters on behalf of the Council:

- Notwithstanding any delegations to committees, to manage the day to day operation of the Council's services, buildings, land and all other assets for which the Council has responsibility, in line with the budgets and policies approved by Members. This is to include the overseeing of all events and activities that take place on the Council's land.
- Day-to-day management of the Council's employees in accordance with the Council's policies, procedures and budget, including:
 - i. Staff performance and discipline
 - ii. Payment of expenses and allowances in accordance with the Council's scheme
 - iii. The approval of increments in accordance with contracts of employment

- iv. Implementation of national pay awards in line with the NJC Scheme of Conditions of Service (the 'Green Book') as amended by the Local Agreement.
- v. Delegation of the day-to-day management of functions and services to the Deputy Clerk and other Officers, in line with approved duties of these posts, as agreed by the Council.
- vi. To participate in meetings with various stakeholders in order that members may be provided with information regarding matters that may require decisions to be made.

- Authorisation to respond immediately to any correspondence, requiring or requesting information or relating to previous decisions of the Council but not correspondence requiring an opinion to be taken by the Council or its Committees.
- Authorisation of routine/recurring expenditure within the agreed budget
- Emergency expenditure up to £5,000 outside of the agreed budget

- 1.1.4 Delegated actions of the Town Clerk shall be in accordance with Standing Orders, Financial Regulations, this Scheme of Delegation and with directions given by the Council from time to time.
- 1.1.5 The Proper Officer may choose not to use delegated powers to make a decision and refer the decision back to Full Council or other Committee.

1.2. Responsible Financial Officer

The Responsible Financial Officer to the Council shall be responsible for the Council's accounting procedures in accordance with the Accounts and Audit Regulations in force at any given time.

2. Absence of the Town Clerk

In the absence of the Town Clerk, the Deputy Clerk shall be authorised to deputise and undertake any of the functions of the Clerk's post.

3. Urgent Matters

Subject to consultation with the Chairman of the Council or the relevant committee Chairman or Vice Chairman, the Town Clerk is authorised to act on behalf of the Council on any matter where urgent action is needed to protect the interests of the Council.

4. Council

The following matters are reserved to the Council for decision (notwithstanding that the appropriate committee(s) may make recommendations thereon for the Council's consideration):

- 4.1 Appointing the Chairman / Town Mayor

- 4.2 All matters affecting the appointment, promotion, discipline, salary and conditions of service of the Town Clerk/ RFO following consideration of a recommendation from the Resources Committee
- 4.3 Determination and setting of the precept
- 4.4 Borrowing money
- 4.5 Approving the end of year accounts and annual return
- 4.6 Appointment of an internal auditor
- 4.7 Co-option of councillors to the Council
- 4.8 Appointing committees, sub-committees and working parties/forums
- 4.9 Filling of councillor vacancies on any committee/working party/forum
- 4.10 Making, amending or revoking Standing Orders, Financial Regulations or this Scheme of Delegation
- 4.11 Making, amending or revoking by-laws
- 4.12 Making of orders under any statutory powers
- 4.13 Matters of principle or policy
- 4.14 Agreeing the dates of meetings of the Council,
- 4.15 Receiving and noting of all minutes approved by the Council, its committees and sub-committees
- 4.16 Incurring capital or revenue expenditure which is over and above the Council's approved budget and any virements required
- 4.17 Nomination and appointment of representatives of the Council to any other authority, organisation or body (excepting approved conferences or meetings)
- 4.18 Prosecution or defence in a court of law
- 4.19 Nomination or appointment of representatives of the Council at any inquiry on matters affecting the Parish, excluding those matters specific to a committee
- 4.20 Approval of application for Quality Council status or its equivalent
- 4.1 Confirming eligibility to exercise the General Power of Competence

5. Committees – Terms of Reference

The Terms of Reference for each of the Council's Committees shall be appended to this scheme of delegation and reviewed annually in their entirety. Terms of reference for Committee's and working Groups should be considered initially by any Committee or sub-committee under who's remit they fall under.

6. Working Groups – Terms of Reference

Working Groups/Parties may be formed by resolution of the Council at any time. The remit of such a Working Group/Party will be decided upon at the time it is formed by means of a Minute detailing the Terms of Reference and should not exceed the powers delegated to any committee or sub-committee that they report to. The Terms of Reference for each of the Council's Working Parties shall be reviewed annually.

7. Delegation - Limitations

Committees and Sub Committees shall, at all times, act in accordance with legislation, the Council's Standing Orders, Financial Regulations, this Scheme of Delegation and, where applicable, any other rules, regulations, schemes, statutes, by-laws or orders made and with any directions given by the Council from time to time.

8. Specific Delegation

To enable the Council to fulfil its responsibilities during periods of restricted activity such as occurred during the Covid-19 pandemic, or for any other reason, the Clerk, in consultation with two of either the Chair, Vice Chair or Chair of Resources, is delegated to make decisions on behalf of the Council where such decision cannot, in the Clerk's view, be reasonably deferred to a meeting of the Council or one of its constituent committees. All councillors will be kept informed of any decisions made, which will be formally ratified at the first properly convened meeting of the Council thereafter.

To be reviewed – Annually Next Review May 2025

Full Council

Number of Members: 15 i.e. all Town Councillors

Frequency of Meetings: Monthly (with the exception of August and December)

Open to the Press and Public: Yes (unless a Resolution is made to exclude the press and public for a specific item / specific reason)

Quorum: 1/3 of the whole number of members of the Council (Standing Order 3t)

Overall Purpose / Scope: To provide strategic direction for the Council, determine its policies and make its major spending decisions.

Specific Responsibilities

1. The full Council is responsible for the approval and adoption of the decision-making framework, this includes Committee Terms of Reference, Standing Orders, Financial Regulations, Schemes of Delegation.
2. To give final approval for the Terms of Reference for any Advisory Groups, Task and Finish Groups or Working Groups
3. To approve and adopt all Council policies
4. To set the annual budget
5. To set the precept
6. To make decisions on matters involving expenditure for which there is not an existing budget provision
7. To approve any expenditure which exceeds £5,000
8. To approve budget use of reserves
9. To approve budget virements exceeding £5,000

10. To receive reports of budget variations agreed by Committees or the Town Clerk and/or the RFO.
11. To provide effective oversight and scrutiny of the Council's budget, reserves and balances
12. To set the Council's policy on borrowing for financing capital projects
13. To approve the Annual Statement of Accounts
14. To appoint the Council's Internal Auditor
15. To receive standard reports from the Internal Auditor
16. To commission specific reports from the Internal Auditor
17. To receive reports from the External Auditor
18. To approve the Council's insurance arrangements
19. To elect the Mayor
20. To appoint the Deputy Mayor
21. To appoint representatives to outside bodies
22. To receive the reports of its representatives on outside bodies
23. To approve the Council's Timetable of Meetings
24. To approve the appointment of the Town Clerk and the Responsible Financial Officer (on recommendation from any committee delegated the recruitment process)
25. To approve content of any legal agreements, licences or leases for use of the Recreation Ground and Britten's Field or any other open space or building owned or managed by the Town Council.
26. To approve the Town Council's banking arrangements
27. To liaise with relevant organisations regarding issues relating to flooding as they affect Ilminster.
28. To ensure that, in respect of the Council's work, decisions and activities, full and proper consideration is given to the likely effect on crime and disorder and the need for prevention (Crime & Disorder Act 1998 S17)

29. To ensure that in respect of the Council's work, decisions and activities that full and proper consideration is given to the Council's duty to promote equality and diversity
30. To ensure that in respect of the Council's work, decisions and activities that full and proper consideration is given to Human Rights legislation
31. To ensure that in respect of the Council's work, decisions and activities that full and proper consideration is given to environmental impact and sustainability
32. To ensure that in respect of the Council's work, decisions and activities that full and proper consideration is given to health and safety.
33. To ensure that in respect of the Council's work, decisions and activities that full and proper consideration is given to obtaining and delivering value for money

Planning, Highways and Transport Committee

Number of Members: 8 Councillors

Frequency of Meetings: Monthly (whenever possible approx. 10 days before Somerset Council's Planning Committee meetings)

Open to the Press and Public: Yes (unless a Resolution is made to exclude the press and public for a specific item / specific reason)

Quorum: 3 Councillors

Overall Purpose / Scope

- To discuss in detail planning, highways and transport matters as they affect Ilminster, its residents, businesses and visitors
- To liaise with relevant organisations e.g. planning authorities, transport providers
- To make recommendations and representations to the appropriate authorities / organisations

Note: The Town Council is a Statutory Consultee for Planning Applications and as such does not make the final decision on any application. Any decisions and comments this Committee makes will be fed into the planning process and added to the report by the Planning Officer. Somerset Council is the Planning Authority and will issue the final decision notice (Planning Determination) once their investigations into the application, consultation period and decision-making process has been completed.

Specific Responsibilities

1. *Makes recommendations on behalf of Ilminster Town Council to the relevant Planning Authorities (Somerset Council) on planning applications, listed building consents, conservation area consents and Tree Preservation Orders within Ilminster or its adjacent neighbours where there may be an impact on Ilminster.

2. *Makes recommendations on behalf of Ilminster Town Council to Somerset Council on highways issues such as parking, traffic calming, highway improvements, maintenance of verges, drainage and gullies.
3. *Makes recommendations on behalf of Ilminster Town Council to Somerset Council on issues regarding public rights of way, footpaths and bridleways
4. *Liaises with relevant organisations regarding issues relating to public transport
5. *To consider information received by the Town Council in relation to Road Closure Orders and makes relevant related comments to Somerset Council where there is an impact upon the town of Ilminster
6. *To make suggestions and recommendations when requested to do so by Somerset Council or developers, for street names for developments within Ilminster.
7. *To ensure that in respect of the Committee's work, decisions and activities that full and proper consideration is given to the likely effect on crime and disorder and the need for prevention (Crime & Disorder Act 1998 S17)
8. *To ensure that in respect of the Committee's work, decisions and activities that full and proper consideration is given to the Council's duty to promote equality and diversity
9. *To ensure that in respect of the Committee's work, decisions and activities that full and proper consideration is given to Human Rights legislation
10. *To ensure that in respect of the Committee's work, decisions and activities that full and proper consideration is given to environmental impact and sustainability
11. *To ensure that in respect of the Committee's work, decisions and activities that full and proper consideration is given to health and safety
12. *To ensure that in respect of the Council's work, decisions and activities that full and proper consideration is given to obtaining and delivering value for money.

Open Spaces Committee

Number of Members: 8 Councillors

Frequency of Meetings: Every 2 months

Open to the Press and Public: Yes (unless a Resolution is made to exclude the press and public for a specific item / specific reason)

Quorum: 3

Overall Purpose / Scope:

- To make decisions and recommendations regarding the budget, expenditure and income relating to the open spaces and play areas owned or managed by the Town Council, Herne Hill and the Cemetery
- To make recommendations to Full Council regarding the policies relating to the open spaces and play areas owned or managed by the Town Council.

Specific Responsibilities

1. To make recommendations to Full Council regarding the annual budget for:
 - the open spaces and play areas owned or managed by the Town Council (including any buildings located within the open space)
 - Herne Hill;
 - the Cemetery
 - the canal
2. To make recommendations to Full Council on expenditure exceeding £5,000, or where a budget has not previously been agreed by Council or where a virement is required for:
 - the open spaces and play areas owned or managed by the Town Council (including any buildings located within the open space)
 - Herne Hill;
 - the Cemetery
 - the canal
3. *To make decisions, on expenditure up to the value of £5,000 where a budget has already been agreed by Council, (including budgets set as a part of the annual budget process) for:

- the open spaces and play areas owned or managed by the Town Council (including any buildings located within the open space)
 - Herne Hill;
 - the Cemetery
 - the canal
4. * To approve virements up to the value of £5,000 within the relevant, approved budgets for:
- the open spaces and play areas owned or managed by the Town Council (including any buildings located within the open space)
 - Herne Hill;
 - the Cemetery
 - the canal
- Such virements to be reported to Council.
5. *To monitor expenditure relating to Open Spaces against approved, relevant budgets.
6. *To determine requests for use of the Recreation Ground, Britten's Field or any other open space owned or managed by the Town Council, where authority has not been granted to Officers or there is no precedent or if the request is for frequent / regular use.
7. To propose the fee scale to be charged for usage of the Recreation Ground, Britten's Field or any other open space owned or managed by the Town Council (the proposal to form part of the annual budget)
8. To propose fees to be charged relating to the Cemetery (the proposal to form part of the annual budget)
9. To agree the broad content of any legal agreements, licences or leases for use of the Recreation Ground and Britten's Field or any other open space owned or managed by the Town Council.
10. To make recommendations to Full Council on policies and strategies for managing
- the open spaces and play areas owned or managed by the Town Council
 - Herne Hill;
 - the Cemetery
 - the canal
11. *To oversee the implementation of the policies and strategies for managing
- the open spaces and play areas owned or managed by the Town Council (including any buildings located within the open space)
 - Herne Hill;
 - the Cemetery
 - the canal

12. *To ensure that in respect of the Committee's work, decisions and activities that full and proper consideration is given to the likely effect on crime and disorder and the need for prevention (Crime & Disorder Act 1998 S17)
13. *To ensure that in respect of the Committee's work, decisions and activities that full and proper consideration is given to the Council's duty to promote equality and diversity
14. *To ensure that in respect of the Committee's work, decisions and activities that full and proper consideration is given to Human Rights legislation
15. *To ensure that in respect of the Committee's work, decisions and activities that full and proper consideration is given to environmental impact and sustainability and has taken due consideration of the Full Council's resolution to declare a Climate Emergency
16. *To ensure that in respect of the Committee's work, decisions and activities that full and proper consideration is given to health and safety
17. *To ensure that in respect of the Committee's work, decisions and activities that full and proper consideration is given to obtaining and delivering value for money.

Resources Committee

Number of Members: 8 Councillors

Note: If items pertaining to either the Grievance, Capability and Disciplinary Committee or the Appeals Committee are to be discussed at the Resources Committee the members of the Grievance, Capability and Disciplinary Committee and the Appeals Committee will leave the room for those discussions

Frequency of Meetings: Every 2 months

Open to the Press and Public: Yes (unless a Resolution is made to exclude the press and public for a specific item / specific reason)

Quorum: 3

Overall Purpose / Scope:

- To make decisions and recommendations regarding the budget, expenditure and policies regarding the Council's resources i.e. property, information and communication technology, staffing

Specific Responsibilities

1. To make recommendations to Full Council regarding the annual budget for matters relating to property, information and communication technology, and staffing
2. To make recommendations to Full Council on expenditure exceeding £5,000, or where a budget has not previously been agreed by Council or where a virement is required for all matters relating to property, information and communication technology and staffing
3. *To make decisions, on expenditure up to the value of £5,000 where a budget has already been agreed by Council, (including budgets set as a part of the annual budget process) for all matters relating to property, information and communication technology and staffing

4. *To approve virements up to the value of £5,000 within the relevant, approved budgets for all matters relating to property, information and communication technology and staffing; such virements to be reported to Council
5. To make recommendations to Council regarding changes to Financial Regulations
6. *To monitor expenditure against approved, relevant budgets for all matters relating to property, information and communication technology and staffing
7. *To ensure that funding opportunities and income generation opportunities are explored and developed
8. * To approve Grants and Revenue Subsidy Grants, within the allocated budgets
9. *To make recommendations to Council on policies and strategies relating to all matters for all matters relating to property, information and communication technology and staffing
- 10.*To approve a costed training plan which is within the Town Council's approved budget for training
- 11.* To approve the Council's appraisal scheme
- 12.To agree and oversee the implementation of any policies and strategies for managing the weekly market.
- 13.To propose fees to be charged to stall holders at the weekly market (the proposal to form part of the annual budget).
- 14.To consider the terms of each proposed sponsorship agreement e.g. locations, duration, size and type of sponsorship sign, and decide the value and make recommendations to Council.
- 15.*To ensure that in respect of the Committee's work, decisions and activities that full and proper consideration is given to the likely effect on crime and disorder and the need for prevention (Crime & Disorder Act 1998 S17)
- 16.*To ensure that in respect of the Committee's work, decisions and activities that full and proper consideration is given to the Council's duty to promote equality and diversity
- 17.*To ensure that in respect of the Committee's work, decisions and activities that full and proper consideration is given to Human Rights legislation
- 18.*To ensure that in respect of the Committee's work, decisions and activities that full and proper consideration is given to environmental impact and sustainability and has taken due consideration of the Full Council's resolution to declare a Climate Emergency

19. *To ensure that in respect of the Committee's work, decisions and activities that full and proper consideration is given to health and safety
20. *To ensure that in respect of the Committee's work, decisions and activities that full and proper consideration is given to obtaining and delivering value for money.

Grievance, Capability and Disciplinary Sub-Committee

Number of Members: 3 + 2 reserves

Frequency of Meetings: When required

Open to the Press and Public: Given the purpose of this Sub-Committee it is likely that a resolution would be passed to exclude the press and public from the meeting.

Quorum: 3

Chair: The Chair of this Sub-Committee is the Deputy Mayor; this is an ex officio appointment

Overall Purpose / Scope:

Specific Responsibilities

1. *To conduct grievance, capability and disciplinary proceedings, including the determination of a sanction, in accordance with the relevant Council policy

Appeals Sub-Committee

Number of Members: 3 + 1 reserve

Frequency of Meetings: When required

Open to the Press and Public: Given the purpose of this Sub-Committee it is likely that a resolution would be passed to exclude the press and public from the meeting.

Quorum: 3

Overall Purpose / Scope: To determine appeals relating to grievance, discipline or capability proceedings and adjudicate stage 1 pension appeals”

Specific Responsibilities

1. To determine appeals relating to grievance, discipline or capability proceedings, including the review of a determined sanction, in accordance with the relevant Council policy.
2. To adjudicate Stage 1 appeals regarding pensions as set out in the Peninsula Pensions Employers Guide to the Internal Dispute Resolution Procedure.

Complaints Panel

Number of Members: 3

(Note: there is not a standing membership for this Panel, it will be convened by the Town Clerk in consultation with the Mayor and Deputy Mayor with the membership to be drawn from all Councillors but to include at least 1 Committee Chair). If the complaint involves the Town Clerk, they will not form part of the panel.

Frequency of Meetings Ad Hoc – when required

Open To The Press And Public Given the purpose of this Panel it is likely that a resolution would be passed to exclude the press and public from the meeting

Quorum 3

Overall Purpose / Scope To consider and determine complaints

Specific Responsibilities

1. *To consider and determine complaints about the Council's administration or its procedures.

Definitions

Action Plan Targeted, detailed resourced and programmed activities to achieve implementation of objectives

Aims Broad brush statements of vision and intent

Annual Governance Statement a statement in internal control by the council required by regulations which forms part of the annual return and sets out representations and assertions intended to give the public assurance about the way in which the council has exercised corporate governance

Delegated Power the decisions and actions that a committee is allowed to make without reference back to a full meeting of the Council

Discretionary A function or service provided by the Town Council, that is not mandatory, but assists with the achievement of its aims and objectives

Internal Audit A function within, or procured by the council, which review and reports on the effectiveness of internal controls (Governance & Accountability for Local Councils)

Internal Control An activity, process, system or measure to ensure that a local council's activities are carried out properly and as intended (Governance & Accountability for Local Councils)

Mandatory Compulsory compliance is required by the Town Council in the performance of its duties in order to remain lawful

Objectives Specific detailed goals to achieve the aims

Policy What it is wanted / intended to do

Precept A legal demand by a local council on its Higher-tier Council for operating funds to meet budget needs. The precept is recovered from local taxpayers via council tax

Priority The rank / order of importance of the approved aims and objectives

Procedure	The rules / steps that govern the implementation of the policy
Process	The action needs to implement a policy
Reserves	Balances of cash held for specific future purposes or generally to offset risk (Governance & Accountability for Local Councils)
Risk Management	The arrangements which a council makes to identify key business risks, evaluate these and put in place measures to reduce the risk or manage the consequence of it occurring (Governance & Accountability for Local Councils)
Statutory	Duties required of the Town Council by virtue of the fact they are set in statute
Strategy	How and when we put the policy into effect
Terms of Reference	provide information on the purpose and scope of a Committee
Virement	Approved transfers of expenditure from one budget head to another (Governance & Accountability for Local Councils)