

Supplementary Estimates

- 4.27 A Supplementary Estimate is a request for additional unfunded budget that will increase the Council's overall budget and be funded from reserves. Supplementary Estimates up to £100,000 shall be approved by the Executive and, if over £100,000, Full Council.
- 4.28 When the Executive or Full Council are asked to consider agreeing a Supplementary Estimate, they need to:
- (i) Consider why the need for funds, that were not identified or provided for within the Annual Budget and which cannot be found within existing budgets, has arisen;
 - (ii) Understand how much money is being requested and how it is proposed to be spent;
 - (iii) Assess whether or not the proposed supplementary estimate represents value for money, which will include noting and considering:
 - a. Any other options available to the Council that have been considered, including the control option of not taking any action;
 - b. The expected benefits of agreeing the supplementary estimate; and
 - c. The expected risks, if any, of agreeing or refusing supplementary estimate;
- 4.29 The Council's Section 151 Officer's view on the supplementary estimate, including the above matters, will be set out, either within a stand alone report or as part of another budget report.
- 4.30 Any manager wishing to propose a Supplementary Estimate, in the first instance, needs to complete the *proforma* set out at Annexe 2 and submit this to the Council's Section 151 Officer, or designate.