

**Vale of White Horse District Council
Audit and Governance Committee – 11 July 2012**

Amendment to the Statement of Accounts (Agenda Item 10)

Since approval by the strategic director and chief finance officer on 28 June 2012, there has been a correction to part of the officer emoluments note in the accounts (note 31). This is around the issue of returning officer remuneration paid for the district and parish council elections held in May 2011. The revised note is reproduced below (changes highlighted). Once this amendment has been agreed with the external auditor, it will be inserted into the version of the accounts to be published in September.

31. Officers' remuneration

A senior employee is one who earns a salary in excess of £150,000 (there are none of these in the council), or holds a designated position (with a salary in excess of £50,000) – these are detailed in the table below:

Table 31a Senior officers emoluments						
Post title	Financial year	Salary (including fees & allowances)	Expenses	Total remuneration excluding pension contributions	Pension contributions	Total remuneration including pension contributions
		£	£	£	£	£
Head of paid service	2011/12	129,092	779	129,871	17,169	147,040
	2010/11	129,092	1,115	130,207	21,300	151,507
Chief finance officer (section 151 officer)	2011/12	98,544	489	99,033	14,289	113,322
	2010/11	98,544	624	99,168	24,045	123,213
Monitoring officer	2011/12	79,623	180	79,803	10,590	90,393
	2010/11	79,623	78	79,701	13,138	92,839

In addition to these appointments the council also has two other strategic directors and six other heads of service. The spot point pay level for strategic directors and heads of service is as follows:

Table 31b Spot pay point – strategic director and heads of service		
2010/11 £		2011/12 £
98,544	Strategic directors	98,544
73,824	Heads of service	73,824

In 2011/12, these eleven posts were shared on a 50:50 basis with South Oxfordshire District Council; therefore the council only incurred 50% of the costs shown above.

The council is also obliged to disclose the numbers of other employees that were paid a salary in excess of £50,000 (these numbers do not include the senior officers detailed above).

The number of employees whose remuneration, excluding employer's pension contributions, was £50,000 or more in bands of £5,000 were:

Table 31c Employee remuneration over £50,000					
Number of VWHDC Employees Shared with SODC 2010/11		VWHDC only 2010/11	Remuneration Band £	Number of VWHDC Employees Shared with SODC 2011/12	
VWHDC only 2010/11				VWHDC only 2011/12	
4		1	50,000 - 54,999	1	
1		1	55,000 - 59,999	1	
			60,000 - 64,999		
			65,000 - 69,999		
			70,000 - 74,999		
			75,000 - 79,999		
			150,000 - 154,999		

In May 2011 district and parish council elections were held. The costs of these elections are funded by the council and payments are generally made to any officer of the council, who, by the nature of his/her council appointment, acts as Returning Officer for the Vale of White Horse District Council.

However, for the May 2011 elections, **no** payments were made by the council to any officer for duties of Returning Officer.

No other council officers were required, by the nature of their appointment, to carry out additional paid duties for the elections.

The number of exit packages with total cost per band and total cost of the compulsory and other redundancies are set out in the table below:

Table 31d <u>Exit packages</u>								
Exit package cost band (including special payments)	Number of compulsory redundancies		Number of other departures agreed		Total number of exit packages by cost band		Total cost of exit packages in each band	
	2010/11	2011/12	2010/11	2011/12	2010/11	2011/12	2010/11	2011/12
£0 - £20,000	27	5	7	1	34	6	£211,452	£61,396
£20,001 - £40,000	9	6	7		16	6	£442,373	£169,787
£40,001 - £60,000	7	1	2		9	1	£430,319	£53,739
£60,001 - £80,000		1				1		£62,781
£80,001 - £100,000								
£100,001 - £150,000								
total	43	13	16	1	59	14	£1,084,144	£347,703