

Note for Executive

Budget Virements and Ledger Maintenance requests received at 11 September 2008

Key to Type

- 1 Within a subjective within a cost centre
- 2 Within a Cost Centre but across subjective headings
- 3 Within the cost centres of a service area
- 4 Across service areas
- 5 Over £10,000

Date	Account From	Cost Centre Code	Cost Centre Name	Account To	Cost Centre Code	Cost Centre Name	Virement Total £	Virement Percentage	Reason	Type	Authorised by Director/ Deputy Director	Requires Executive Approval
Budget Virements												
21/07/2008	9027	RS61	Assisted Travel	4308	RS61	Assisted Travel	45,960	0.0%	Use of the balance of Government funding from 2007/08 for implementing the National Bus Pass scheme. The virement creates matching income and expenditure budgets so that the balance can be used in the current financial year.	5	Y	Y
25/07/2008	4400	CH11	Organisational Change	1001/1003/1005	CH11	Organisational Change	1,000	1.2%	A saving on Fees and Hired Services needed to meet the vacancy target on salaries	2	Y	N
14/08/2008	1001/1003/1005	RS13	Internal Audit	5000	RS13	Internal Audit	16,150	6.0%	The post of Risk Management Officer was approved in the 2008/09 budget and included in the salary account. However the post will be appointed by SODC so the Vale costs will be in the form of a recharge so the budget needs to be moved to reflect this.	5	Y	Y
14/08/2008	9601	DS31	Direct Services	7002	EP31	Animal Control Management	4,000	0.0%	The Pest Control service uses part of the DSO depot for which a recharge will be made. This virement creates an expenditure budget in the Animal Control cost centre and a matching income budget in the Direct Services cost	4	Y	N
21/08/2008	9027	DP01	Development Policy	4400	DP01	Development Policy	8,480	0.0%	Use of Gypsy Traveller Site Grant received. The virement creates matching income and expenditure budgets so that the grant can be used in the current financial year.	2	Y	N
10/09/2008	1001/1003/1005	CL41	Recycling	1001/1003/1005	CL11	Waste Strategy	18,690	27.3%	To amend the salary allocations of the Deputy Director (Contracts & Procurement), which are currently split over four cost centres, to just the two main strategic cost centres in C & P.	5	Y	Y
10/09/2008	1001/1003/1005	SR21	Sport & Recreation Admin	1001/1003/1005	SR11	Contract & Procurement Support	18,690	21.5%		5	Y	Y
Total Virements							112,970					

Ledger Maintenance

04/08/2008	1011	PS21	Facilities Management	1012	PS21	Facilities Management	2,270	5.7%	The budgets for standby allowances were loaded on to a standby overtime account code. This action moves the budgets to a more appropriate account code.	1	Y	N
04/08/2008	1011	PS31	Estates Management	1012	PS31	Estates Management	4,310	6.7%		1	Y	N
12/08/2008	4400	SB11	Corporate Core	4401	SB11	Corporate Core	126,000	47.7%	The budget for Audit Fees has been included with Fees and Hired Services but there is now a specific account for Audit Fees. This virement moves the budget to this account.	5	Y	Y

Date	Account From	Cost Centre Code	Cost Centre Name	Account To	Cost Centre Code	Cost Centre Name	Virement Total £	Virement Percentage	Reason	Type	Authorised by Director/ Deputy Director	Requires Executive Approval
14/08/2008	9105	SB11	Corporate Core	9106	SB11	Corporate Core	680	6.8%	The income budget for Leased Car Contributions has been put against a general contributions account. This virement moves the budget to the specific account.	1	Y	N
14/08/2008	9307	EP33	Environment Warden	9312	EP24	Air Environment	5,000	0.0%	The reduction in predicted income from 'envirocrime' offences (budget change EHEx4) was posted to the wrong cost centre. This virement amends the respective budgets.	3	Y	N
10/09/2008	Various (see below)	CL21	Waste Minimisation	Various	CL11	Waste Strategy	15,860	100.0%	To merge the Waste Strategy and Waste Minimisation cost centres as there is no longer a need to separate the costs.	5	Y	Y

Total Ledger Maintenance 154,120

Summary	
Total Type 1	7,260
Total Type 2	9,480
Total Type 3	5,000
Total Type 4	4,000
Total Type 5	241,350
Total	267,090

Breakdown of item 6

Account	Account Description	Amount
	2201 Room & office rents	200
	3008 Staff travel expenses	700
	4000 Purchase of equipment	700
	4303 Books & publications	50
	4400 Fees & hired services	13,390
	4307 Stationery	100
	4432 Public liability insurance	270
	4504 Postage	400
	4609 Telephones	50
	Total	<u>15,860</u>