

Virement Requests for Executive Approval
(and requests approved under delegated powers for noting)

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

Budget Virements and Ledger Maintenance requests received at 21 July 2009

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 Head of Service	Requires Executive Approval
Budget Virements												
23/04/2009	9117	EP41/ EP42	Food Safety/ Health & Safety	5000	EP41/ EP42	Food Safety/ Health & Safety	22,360	n/a	To create matching income and expenditure budgets for the secondment of Senior Environmental Health Officer to/from South Oxfordshire	5	Y	Y
23/04/2009	9117	EP41/ EP42	Food Safety/ Health & Safety	1100	EP41/ EP42	Food Safety/ Health & Safety	11,180	n/a	To create matching income budget for the Senior Environmental Health Officer seconded to West Oxfordshire and expenditure budget for agency cover	5	Y	Y
08/05/2009	4307	RE01	Reprographics	4000	RE01	Reprographics	5,000	4.0%	To provide budget for purchase of new shredding machine as old machine is beyond economic repair	1	Y	N
20/05/2009	3000	LC31	Taxi Licensing	9312	LC31	Taxi Licensing	16,270	n/a	To remove matching income and expenditure budgets for the cost of servicing Hackney Carriages/Private Hire vehicles following a change of procedures	5	Y	Y
22/05/2009	5000	CL81	Interim Waste Team	9117	CL81	Interim Waste Team	81,880	0.2%	To create separate income budget for the recharge to South Oxfordshire for their share of the Interim Waste Team instead of showing the net cost in account 5000	5	Y	Y
15/06/2009	9027	RS31	Council Tax	5005	RS31	Council Tax	10,260	n/a	To create matching income and expenditure budgets for Government funding in respect of Council Tax leaflets which will be payable to Capita	5	Y	Y
15/06/2009	9027	RS41	Benefits Administration	5005	RS41	Benefits Administration	96,030	n/a	To create matching income and expenditure budgets for additional Government funding in respect of increased workloads which will be offset by increased payments to Capita	5	Y	Y
15/06/2009	4400	RS51	Benefit Fraud	4000	RS51	Benefit Fraud	450	1.6%	To provide budget for equipment purchase by making savings on the cost of external fraud support	1	Y	N
09/07/2009	1001/1003/1005	EP32	Pest Control	4400	EP32	Pest Control	33,100	21.5%	To provide budget for Pest Control contractor cover due to vacant Pest Control Operative vacancy	5	Y	Y
09/07/2009	4000	EP33	Environment Warden	3000	EP33	Environment Warden	1,000	3.0%	To provide additional budget for increased vehicle servicing costs (due to old age) by reducing expenditure on equipment purchase	2	Y	N
21/07/2009	4400	CM31	Communications	4400	CM11	Consultation	5,000	1.7%	Move budget for Times Best Council Survey from Communications to Consultation cost centre	2	Y	N
21/07/2009	4307	CM31	Communications	Various (see page 3)	CM31	Communications	6,010	1.4%	Transfer budget from predicted underspend on Advertising to cover unforeseen expenditure	1	Y	N

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Budgets Virements from Contingency												
01/05/2009	4999	SB31	Contingency	1001/1003/1005	CG11	Community Grants	5,000	n/a	Salary budget for Admin Assistant post 443006 calculated at 50% of part time cost but should have been 100% of part time cost	4	Y	N
01/05/2009	4999	SB31	Contingency	9202	CC22	Guildhall Bar	(1,250)	n/a	Income budget should have been increased by inflation but this was taken as an efficiency saving instead	4	Y	N
20/05/2009	4999	SB31	Contingency	4400	SR11	ELP Support	25,000	n/a	Transfer of agreed expenditure budget to produce leisure savings in 2010/11 onwards currently held in Contingency (Yellow Pages p54)	5	Y	Y
01/07/2009	4999	SB31	Contingency	9102	AD01	Arts Development	10,000	n/a	Removal of unachievable income budgets for s106 contributions (SPP 8/SPP 30)	5	Y	Y
01/07/2009	4999	SB31	Contingency	9310	AD01	Arts Development	2,620	n/a		4	Y	N
09/07/2009	4999	SB31	Contingency	4400	CH41	Fit For The Future	75,000	n/a	Move budget for 'Joint Working & Business Improvement' held in Contingency to new cost centre (Yellow Pages p54)	5	Y	Y
Total Virements							404,910					

Ledger Maintenance

15/06/2009	9102	RS13	Internal Audit	9117	RS13	Internal Audit	144,710	n/a	Income from South Oxfordshire for the shared services is currently coded to the Contributions account (9102) but for consistency they should be coded to (9117)	5	Y	Y
15/06/2009	9103	RS51	Benefit Fraud	9117	RS51	Benefit Fraud	83,480	n/a		5	Y	Y
15/06/2009	9104	RS73	R & B Client	9117	RS73	R & B Client	135,240	n/a		5	Y	Y
10/07/2009	9401	VA01	Property Trading	4007	VA02	Mobile Home Parks Trading	75,000	0.8%	The income budget for Property Trading includes the net position in respect of Mobile Home Parks Trading however the gross expenditure and income budgets for this should be shown separately	5	Y	Y
				9202			(90,000)			5		
20/07/2009	1012	PS31	Estates Management	1012	PS21	Facilities Management	4,420	1.6%	Salary budgets for Property Services were moved to cost centre PS31 but the stand by allowance in respect of Abbey House should not have been moved	3	Y	N
20/07/2009	9102	PS21	Facilities Management	9401	PS21	Facilities Management	25,120	100.0%	Move budget from Contributions (9102) to Rents (9401) to more accurately reflect the actual income received	5	Y	Y
20/07/2009	1001	HE41	Climate Change	4400	HE41	Climate Change	15,000	13.8%	A growth bid of £40,000 was approved to implement the Council's Climate Change Strategy. When the budgets were loaded the split of the expenditure was not known so £20,000 was put to salaries. This virement now moves £15,000 of this to the correct account	5	Y	Y
Total Ledger Maintenance							392,970					

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Summary													
Total Type 1							11,460						
Total Type 2							6,000						
Total Type 3							4,420						
Total Type 4							6,370						
Total Type 5							769,630						
Total							797,880						

Breakdown of Communications virement (last item page 1)

Account	Account Description	Amount
1212	Meeting allowance	800
1701	Interview expenses	70
3008	Staff travel expenses	520
4303	Books and publications	2,000
4307	Stationery	360
4503	Postage	50
9302	Advertising income	2,210
		<u>6,010</u>