

**Budget Virements requests received at 15 September 2009
for Executive Approval (or noting where approved under Delegated Powers)**

Table 1 in this report identifies all budget virements that must be authorised by Executive and reported to Council. Table 2 lists those budget virements which have been approved under delegated powers and which are reported to Executive for information only.

Budget virements do not increase the Council's expenditure. The list includes a number of virements at a detailed level. This is to ensure that, wherever feasible, budget variances on day-to-day expenditure and income do not arise and that the real budget pressures and potential underspends can be correctly identified.

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

Table 1 - Virements for Approval by Executive

Date	Account From	Cost Centre Code	Cost Centre Name	Account To	Cost Centre Code	Cost Centre Name	Virement Total £	Virement Percentage	Reason	Type
23/07/2009	4400	EP11	EH Admin	4512	EP11	EH Admin	2,920	17.5%	To provide additional budget to cover the cost of IDOX (Uniform) software licences as the current budget is insufficient and a budget for the out of hours overtime costs, to be achieved by reducing expenditure from other budgets within the service.	3
	4610	EP11	EH Admin	1011	EP11	EH Admin	500	3.0%		3
	4400	EP22	General Environment	1011	EP11	EH Admin	580	37.4%		3
	4400	EP25	Noise	4512	EP11	EH Admin	1,500	17.8%		3
27/07/2009	Various (see below)	DS31	Direct Services	Various	CP21	Car Park Operations	28,030	4.3%	From 1 August the post of Maintenance Technician (554035) has been transferred from Direct Services to Car Parks so the budgets relating to the post need to be moved also (see breakdown below).	5
27/07/2009	9109	CL81	Interim Waste Team	5010	CL81	Interim Waste Team	31,260	2.5%	To offset the unforeseen costs of shipping garden waste to Chipping Norton from additional income for diverting waste from landfill.	5
27/07/2009	4400	CL11	Waste Strategy	4400	CH41	Fit for the Future	2,000	12.0%	Commercial Services contribution to Fit for the Future consultation costs.	4
31/07/2009	2604	SR61	White Horse Leisure & Tennis Centre	2604	SR31	Wantage Leisure Centre	900	8.0%	Unforeseen tree felling is required at Wantage Leisure Centre due the trees restricting access to service vehicles on Willow Lane. A saving can be made on the grounds maintenance works at the WHLTC to cover the cost.	3
10/08/2009	4432	Various cost centres		4901	SB31	Contingency	38,860	n/a	Budgets for the estimated cost of public liability insurance are held across various cost centres. After the actual recharges are made a central adjustment is made to match the budgets to the actual costs, with the surplus budget being moved to Contingency.	5

Date	Account From	Cost Centre Code	Cost Centre Name	Account To	Cost Centre Code	Cost Centre Name	Virement Total £	Virement Percentage	Reason	Type
10/08/2009	4999	SB31	Contingency	2701	Various cost centres		8,270	n/a	Budgets for the estimated cost of premises insurance are held across various cost centres. After the actual recharges are made a central adjustment is made to match the budgets to the actual costs, with the difference being moved from Contingency.	4
12/08/2009	Various employee accounts	Various cost centres		4901	SB31	Contingency	42,220	n/a	Salary budgets for the Senior Management Team were based on the structure prior to the new management structure being finalised. This virement transfers budget to cover actual costs of the new structure including payments to, and income from, South Oxfordshire. The difference is taken to Contingency as a corporate saving.	5
18/08/2009	1001/1003/1005/3010	Various cost centres		1001/1003/1005/3010	Various cost centres		281,380	n/a	Salary budgets for 2009/10 were based on the staff apportionments that existed prior to restructuring. As a result of the new service groups a number of staff moved between service groups and their salary allocations have been recalculated to reflect the new structure. This virement moves the salary budgets to the correct cost centres.	5
21/08/2009	4999	SB31	Contingency	2300	Various Cost Centres		1,380	n/a	Budgets for the estimated cost of business rates on Council property are held across various cost centres. After the actual recharges are made a central adjustment is made to match the budgets to the actual costs, with the surplus budget being moved to Contingency.	4
18/08/2009	4504	HE31	Regulation	3008	HE31	Regulation	380	27.5%	Following the reapportionment of staff between cost centres (as a result restructuring) it is expected that the budget for staff travel costs on this cost centre will be insufficient. This virement moves the projected saving on the telephone budget towards these costs.	2
21/08/2009	1100	EP11	Environmental Health	4503	EP21	Water Environment	250	6.1%	The Water Environment cost centre is receiving recharges for postage but there is currently no budget to cover this. This virement transfers small savings from agency staff, telephones and computer supplies in Environmental Health cost centre to meet postage costs.	3
	400						3			
	600						3			
21/08/2009	4400	EP23	Terrestrial Environment	4704	EP23	Terrestrial Environment	1,430	31.4%	Transfer of saving on Fees & Hired Services budget to meet the share of subscription costs to the Chartered Institute of Environmental Health and a budget pressure on Equipment Maintenance.	2
				4003	EP24	Air Environment	600			2
21/08/2009	4505	HM11	Housing Register	4512	HM11	Housing Register	20,710	n/a	The budget for the costs of annual software licences is currently held against the account for purchase of hardware. This virement move the budget to the correct account.	5

Date	Account From	Cost Centre Code	Cost Centre Name	Account To	Cost Centre Code	Cost Centre Name	Virement Total £	Virement Percentage	Reason	Type
01/09/2009	2201	EP41	Food Safety	1500	EP41	Food Safety	200	60.6%	There is an expected saving on the budget for room hire and it is proposed to transfer this saving to cover the cost of employee subscriptions for which there is no budget.	2
01/09/2009	4504	EP41	Food Safety	4704	EP42	Health & Safety	460	6.6%	There is an expected saving on the budget for telephones and it is proposed to transfer this to cover a pressure on subscription expenditure.	3
01/09/2009	4007	EP32	Pest Control	9102	EP32	Pest Control	2,800	12.2%	Due to increased use of contractors there is expected to be a saving on the cost of materials. However a consequence of using contractors is a reduction in income from fees. This virement creates a matching reduction in expenditure and income.	2
				9307			3,200			2
01/09/2009	5000	CH31	Performance Management	5000	RM01	Risk Management	16,150	100.0%	The budget for the recharge from South Oxfordshire for the Vale's contribution to the joint Risk Management Officer's post is held in CH31 in HR, IT & Customer Services. The function has now been moved to Corporate Strategy and a new cost centre set up. This virement moves the budget to the new cost centre.	5
03/09/2009	4999	SB31	Contingency	5000	RM01	Risk Management	4,000	n/a	The Risk Management Officer was due to spend 40% of her time working at the Vale but this has now been increased to 50% with the extra time being spent on business continuity matters. The additional budget for this is currently sat in Contingency and this virement moves it to the Risk Management cost centre.	4
09/09/2009	3001	SD01	Sports Development	4055	CH41	Fit for the Future	2,000	15.0%	Economy, Leisure & Property's contribution to Fit for the Future consultation costs to be met from a saving in vehicle costs.	4
09/09/2009	2201	SD01	Sports Development	4901	SD01	Sports Development	2,000	15.0%	A saving on the room hire budget as a contribution towards the corporate savings target.	2
09/09/2009	7002	CT11	Committee Management	1500	CT11	Committee Management	470	23.0%	There is currently no budget to cover the professional subscriptions of the Head of Democratic and the Democratic Services Officer but membership is a requirement for both posts. A saving can be made on the budget for internal recharges to cover this.	2
11/09/2009	7002	CP21	Car Parks Administration	9604	DS83	DSO - Minor Works	24,220	48.8%	One of the DSO Maintenance Technicians has been transferred to Car Parks. As a result a matching virement is needed to reduced the Car Parks expenditure recharge budget and the DSO income budget.	5
Total Virements							519,670			

Date	Account From	Cost Centre Code	Cost Centre Name	Account To	Cost Centre Code	Cost Centre Name	Virement Total £	Virement Percentage	Reason	Type
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Breakdown of Maintenance Technician post transfer

Account	Account Description	Amount
1001	Salary	17,770
1002	Overtime	1,670
1003	National Insurance	1,260
1005	Superannuation	4,170
3000	Vehicle servicing	330
3002	Vehicle licences	100
3003	Vehicle fuel	330
3009	Vehicle insurance	1,000
4007	Materials & consumables	1,330
4504	Telephones	70
		<u>28,030</u>

Summary	
Total Type 1	0
Total Type 2	11,080
Total Type 3	8,110
Total Type 4	17,650
Total Type 5	482,830
Total	519,670

Table 2 - Virements approved under Delegated Powers for noting

Date	Account From	Cost Centre Code	Cost Centre Name	Account To	Cost Centre Code	Cost Centre Name	Virement Total £	Virement Percentage	Reason	Type
23/07/2009	9305	EP25	Noise	4400	EP25	Noise	3,210	n/a	To create matching income and expenditure budgets for consultants' costs in a noise prosecution and reimbursement of these costs through the Magistrates Court.	1
23/07/2009	9305	HM31	Temporary Accommodation	4400	HM31	Temporary Accommodation	2,000	n/a	To create matching income and expenditure budgets for expenditure on Bailiff fees and recovery from the debtors concerned.	1
23/07/2009	9117	EP41	Food Safety	1100	EP41	Food Safety	4,900	n/a	To create matching income and expenditure budgets for income received from West Oxfordshire DC for the secondment of an Environmental Health Officer and expenditure on agency cover for the secondment period.	2
23/07/2009	9117	EP42	Health & Safety	1100	EP42	Health & Safety	4,900	n/a		2
24/07/2009	1207	CS11	CCTV	1100	CS11	CCTV	2,300	n/a	Virement to cover the cost of filling a vacant post from April to July with agency staff and additional overtime to be funded from a saving in shift allowance.	1
				1002			4,800			1

Date	Account From	Cost Centre Code	Cost Centre Name	Account To	Cost Centre Code	Cost Centre Name	Virement Total £	Virement Percentage	Reason	Type
27/07/2009	4400	CL81	Interim Waste Team	4003	CL81	Interim Waste Team	8,290	n/a	The budget for litter and dog waste bins currently sits in Fees & Hired Services but should be under Maintenance of equipment.	1
21/08/2009	4003	EP22	General Environment	4704	EP22	General Environment	200	n/a	To cover the share of the subscription to the Chartered Institute for Environmental Health allocated to EP22, it is proposed to vire expected savings on equipment maintenance and books & publications to cover this.	1
	4303						n/a	1		
03/08/2009	4307	CH11	Organisational Change	4055	CH41	Fit For The Future	700	0.3%	HR, IT & Customer Services contribution to the Fit For The Future consultation costs to be met from savings within Supplies & Services budgets in the Service Area.	3
	4000	CN31	Wantage LSP				350	3.1%		3
	4307	CN41	Abingdon LSP				350	1.0%		3
	4307	HR11	Training & Development				100	1.7%		3
	4503	HR11	Training & Development				200	3.5%		3
	4302	HR21	Recruitment & Selection				300	5.0%		3
10/08/2009	4402	RS71	Accountancy SSP	4055	CH41	Fit For The Future	2,000	3.1%	Finance contribution to the Fit For The Future consultation costs to be met from a projected underspend on the budget for bank charges.	4
10/08/2009	4427	CM31	Communications Team	4055	CH41	Fit For The Future	2,000	0.7%	Corporate Strategy contribution to Fit For The Future consultation costs to be met from savings on the budget for advertising.	4
10/08/2009	1100	HE21	Enabling (Private Sector Grants)	2201	HE21	Enabling (Private Sector Grants)	140	0.2%	Virement to cover the unbudgeted room hire costs for hosting the Development Focus event using expected savings in agency costs.	2
10/08/2009	4504	HE11	Housing Provision (Enabling)	4307	HE11	Housing Provision (Enabling)	400	n/a	There is no budget in HE11 to cover stationery costs so this virement reallocates a portion of the telephone budget to provide a budget for stationery.	1
10/08/2009	4000	HM31	Temporary Accommodation	2601	HM31	Temporary Accommodation	900	0.3%	The cost of contract cleaning for the Council's temporary accommodation is expected to exceed the current budget. This virement transfers budget from Equipment Purchase to cover the expected costs.	2

Date	Account From	Cost Centre Code	Cost Centre Name	Account To	Cost Centre Code	Cost Centre Name	Virement Total £	Virement Percentage	Reason	Type
10/08/2009	3009	Various		4901	SB31	Contingency	8,210	n/a	Budgets for the estimated cost of vehicle insurance are held across various cost centres. After the actual recharges are made a central adjustment is made to match the budgets to the actual costs, with the surplus budget being moved to Contingency.	4
14/08/2009	1001	HM11	Housing Register	1100	HM11	Housing Register	180	n/a	The 2009/10 budgets on HM11 and HM21 include the cost of maternity cover. It was assumed that cover would be directly employed but cover was initially provided by agency staff. This virement reapporions the budget to reflect this situation.	1
	1001	HM21	Homelessness				7,970	n/a		2
	1003	HM21	Homelessness	1003	HM11	Housing Register	200	n/a		1
14/08/2009	4400	HM11	Housing Register	4503	HM11	Housing Register	5,600	n/a	The existing budget allocation for postage in the Housing Group is insufficient to cover the expected costs (based on previous years and expenditure to date). This virement transfers savings on the Fees & Hired Services budget to cover the postage costs.	1
21/08/2009	4000	EP21	Water Environment	4400	EP21	Water Environment	100	n/a	Small savings are expected on Equipment Purchase, Maintenance of Equipment and Subsistence. This virement transfers these savings towards the expected shortfall in budget to cover water sampling costs.	1
	4003						100			1
	4609						30			1
24/08/2009	3008	PS11	Land Drainage	3008	PS31	Estates Management	670	n/a	The budgets for salary costs and car allowances for the Property Team were amalgamated into one cost centre for 2009/10 but the budget for travel expenses was not. As the coding for travel expenses follows that of the salary, the travel expenses budget needs to be amalgamated also.	3
		PS21	Facilities Management				1,800	n/a		3
		PS61	Operational Property				600	n/a		3
		PS71	Non-Operational Property				670	n/a		3
27/08/2009	4066	RS73	Revenues & Benefits Client Team	4402	RS73	Revenues & Benefits Client Team	700	n/a	A projection of current costs for Girobank charges suggests that the budget is insufficient. This virement transfers expected savings on the Other Expenses budget towards these costs.	1
27/08/2009	4704	RS73	Revenues & Benefits Client Team	3008	RS73	Revenues & Benefits Client Team	580	2.8%	Staff travel costs are running above budget as a result of one off costs incurred to facilitate a member of staff getting to work following a personal accident. Savings are expected to be made on the cost of subscriptions to cover these costs.	2
27/08/2009	4512	RS51	Benefit Fraud	4609	RS51	Benefit Fraud	100	n/a	Virement to transfer savings on the software licence budget to cover shortfall in budget for subsistence	1
09/09/2009	1101	EL21	Electoral Registration	4055	CH41	Fit For The Future	2,000	3.0%	Legal & Democratic contribution to Fit For The Future consultation costs to be met from savings on the budget for casual staff	4

Date	Account From	Cost Centre Code	Cost Centre Name	Account To	Cost Centre Code	Cost Centre Name	Virement Total £	Virement Percentage	Reason	Type
09/09/2009	1212	CT21	Member Services	4655	LG11	Legal Services	420	4.4%	Virement to cover the costs of a consultant to help achieve Lexcel Quality Accreditation for Legal Services	3
	4609	CT21					400			3
	1101	EL21	Electoral Registration				630	0.9%		3
	4400	CT51	Members Allowances				550	2.7%		3
	4605	CT51					2,000			3
09/09/2009	9027	RS32	Business Rates	4066	RS32	Business Rates	14,850	n/a	The Council has received funding from the DCLG for the Business Rates Deferral Scheme. The implementation costs will be paid to Capita and this virement creates a matching income and expenditure budget for this.	2
10/09/2009	1001/1003/1005	EP11	Environmental Health	1001/1003/1005	CH11	Organisational Change	6,280	4.8%	The budget for a Technical Admin Assistant post is moving from Environmental Health to Organisational Change (CH11). The post is 0.5 fte and 0.4 fte will transfer to CH11 with the balance being offered as a budget saving.	4
				1201	EP11	Environmental Health	1,560			1
10/09/2009	9109	HM21	Homelessness	4066	HM21	Homelessness	7,000	n/a	The budget for Homelessness includes a net budget to meet the cost of rent deposits. Good practice dictates that the gross expenditure and gross income should be in separate budgets. This virement creates a matching expenditure and income budget.	2
10/09/2009	4504	CD31	Health Development	1001	CD31	Health Development	140	4.6%	Use of projected savings on telephone costs to offset the unbudgeted cost of back pay to a former employee.	2
11/09/2009	2601	CP21	Car Parks Administration	4501	CP31	Excess Charges	2,500	1.4%	The handheld units and printers used by the Patrollers are becoming worn and unreliable but are expensive to repair. There is insufficient budget to replace them so this virement transfers a saving on contract cleaning to make up the shortfall in the cost of replacements.	3
Total Virements							103,940			

Summary	
Total Type 1	29,830
Total Type 2	41,380
Total Type 3	12,240
Total Type 4	20,490
Total Type 5	0
Total	103,940