

Budget Virements requests received at 18 January 2010 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 heading 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
20/11/2009	4402	CN41	Abingdon LSP	4901	CN41	Abingdon LSP	14,000	n/a	Saving on bank charges budget towards the corporate savings target for 2009/10. (Also put forward as a saving for 2010/11)	5
23/11/2009	1001/1003/1005	CD11	Economic Development	1201	CD11	Economic Development	20,000	n/a	Salary saving resulting from vacant post towards the corporate savings target 2009/10	5
24/11/2009	4505	LC11	Licensing	4511	LC11	Licensing	6,000	48.0%	The budget for annual maintenance of the LalPac system (public on-line access to the licensing register) is held on the Licensing cost centre but should be split equally between Licensing and Taxi Licensing.	3
	4512			LC31	Taxi Licensing	6,000				
01/12/2009	2000	HM31	Temporary Accommodation	2002	HM31	Temporary Accommodation	10,000	13.5%	The Temporary Accommodation cost centre has a budget for remedial works on the council's hostel held on account 2000. However expenditure has been incurred on a number of related accounts. This virement moves part of the budget to match expected expenditure.	5
				4000			4,000			
				4003			2,000			
01/12/2009	4512	HM11	Housing Register	4512	HE21	Housing Enabling	2,890	7.7%	The Enabling cost centre has incurred costs for their use of the IDOX (Uniform) software for which there is no budget. There is expected to be a saving on the cost of software licences for the Arbitas system which can be used to cover the shortfall.	3
03/12/2009	4400	DC21	Planning Delivery Grant	4400	DC11	Development Control	30,000	58.6%	The budget for engaging consultants to advise on technical planning matters is currently held in the Planning Delivery Grant cost centre but the expenditure is being incurred within the Development Control cost centre. This virement moves the budget to Development Control.	5

Date	Account From	Cost Centre Code	Cost Centre Name	Account To	Cost Centre Code	Cost Centre Name	Virement Total £	Virement Percentage	Reason	Type
04/12/2009	4307	HR11	Training & Development	4307	HR21	Recruitment & Selection	300	16.0%	There is no budget in Recruitment & Selection for purchase of stationery. Part of this virement moves budget from Training & Development to meet the predicted expenditure. The remainder is to provide additional budget for Subscriptions in the Employee Relations cost centre.	3
				4704	HR31	Employee Relations	600			
13/01/2010	4066	RS32	Business Rates	5005	RS32	Business Rates	14,850	12.2%	The budget for work on the NDR Deferral Scheme was loaded on account 4066 (Other Expenses) however the work has been carried out by Capita and needs to be paid for from the Capita contract payments account (5005). This virement moves the budget accordingly.	5
13/01/2010	4704	RS71	Accountancy	5000	RS71	Accountancy	3,410	6.3%	The Accountancy budget includes the cost of the subscription to the CIPFA Financial Advisory Network. However it now known that South have paid for a joint subscription and the Vale's share of the cost will be included in the recharge for the shared Accountancy function. This virement moves the budget from Subscriptions to Payments to Local Authorities account.	2
14/01/2010	4003	EL11	Elections	4512	EL21	Electoral Registration	2,200	58.0%	The budget for maintenance of Elections/Electoral Registration software is split between 3 accounts and not split correctly between the cost centres. This virement moves the budgets to the appropriate account with the correct split between the cost centres.	3
	4506	EL21	Electoral Registration	4512	EL11	Elections	5,000	13.0%		3
Total Virements							121,250			

Summary	
Total Type 1	0
Total Type 2	3,410
Total Type 3	22,990
Total Type 4	0
Total Type 5	94,850
Total	121,250

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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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
19/11/2009	4400	CC11	Civic Hall	9301	CC11	Civic Hall	750	n/a	Virement to create matching expenditure and income budget for a pantomime performance at Wantage Civic Hall. The cost of putting on the pantomime was £750 and an income budget was created for the same amount as all virements have to balance to zero. In reality the pantomime made a profit.	2
20/11/2009	4512	CN41	Abingdon LSP	4901	CN41	Abingdon LSP	9,600	n/a	Saving on CRM software (project on hold) towards the corporate savings target for 2009/10	1
24/11/2009	1002	LC11	Licensing	1002	LC31	Taxi Licensing	4,750	5.0%	The budget for overtime in the licensing service is held in the Licensing cost centre but overtime is incurred by the Taxi Licensing cost centre also. This virement splits the budget between the 2 cost centres.	3
13/01/2010	9027	RS41	Benefits Administration	5005	RS41	Benefits Administration	6,320	n/a	To create a matching income and expenditure budget for additional subsidy from the Department for Work and Pensions. This is to cover the cost of amending systems for changes in subsidy rules for those in temporary accommodation which will be carried out by Capita on behalf of the Council.	2
Total Virements							21,420			

Summary	
Total Type 1	9,600
Total Type 2	7,070
Total Type 3	4,750
Total Type 4	0
Total Type 5	0
Total	21,420