

SALISBURY CITY COUNCIL

Report

Subject: Use of Budget Virements
Committee: Finance Committee
Date: 24 November 2025
Author: Steve Bishop, Responsible Finance Officer

1. Report Summary

- 1.1. This report explains how officers use budget 'virements' (transfers). The Committee is invited to review virements made to date and to confirm or clarify its preferences regarding the practice.
- 1.2. During the debate at the meeting of the Governance, Policy and HR Committee on 13 October 2025 the officers referred to a potential virement which some councillors appeared to object to. Whilst the planned virement did not require the involvement of councillors, the objections raised indicate a potential difference of opinion between councillors' and officers' intended use of virements. This report provides an opportunity to clarify both the practice and intended purpose of virements.

2. Policy Considerations

- 2.1. Financial Regulations are an integral part of the Council's systems of internal control and governance which ensure sound financial stewardship of public money.
- 2.2. Financial Regulation 4.2 states that "During the budget year, the RFO, with approval from the CEO, and having considered fully the implications for public services, may move unspent and available amounts to other budget headings or to an earmarked reserve as appropriate ("virement"). All budget virements exceeding £50,000 will be reported to Finance [and Governance] Committee.

3. Background Information:

- 3.1. Fundamental to the concept of virements is an understanding of how budgets are accounted for. Accounting and audit regulations require a full audit trail to track the creation, movement and utilisation of every budget and transaction.
- 3.2. The high level budget figures quoted in the annual budget report and medium term financial plan are made up of hundreds of smaller budgets, each allocated to a 'budget heading', also referred to as a 'general ledger code'
- 3.3. The 'budget heading' or 'general ledger code' comprises a cost centre, department and account. One example is EST GEN 51999, where:

EST ('Establishment')	=	cost centre
GEN ('General')	=	department
51999 (Operational Contingency)	=	account

- 3.4. The Council uses 52 cost centres which distinguish separate services and teams. Cost centres are grouped under 5 departments reflecting different Committees and heads of service. The Council uses a standard classification of hundreds of accounts to distinguish different types of expenditure and income.
- 3.5. When creating each year's budget proposal for councillors the officers try to ensure every budget is accurately calculated and correctly coded. But there are several reasons why some budgets approved by the Council are incorrectly coded, which require correcting subsequent to the budget-setting meeting and throughout the financial year. The virement process is a practical way in which the Council has delegated power to the RFO and CEO to make those budget corrections.
- 3.6. It is important to note that officers cannot create or reduce the Council's overall net budget, as that would impact upon the precept calculation and Council Tax level; only Full Council can approve changes which affect the Council's bottom line.
- 3.7. Virements are used to either move unspent expenditure budget from one GL code to another, or, move unachieved income budget from one GL code to another, or, to change an income GL code budget and an expenditure GL code budget by equal amounts. None of these practices affect the Council's bottom line net budget.

4. **The need for virements – reasons to amend specific budgets:**

- 4.1. There are several reasons why budgets require transfer from one GL code to another, including:
- a) Officers use incorrect code on their budget bid/saving form
 - b) Responsibility for a project transfers from one department/team/officer to another
 - c) Changes to cost centre structure (common in 2023 and 2024) to provide more detailed service costing
 - d) Enforcement of better accounting practice, requiring use of 'the most appropriate code' instead of simply where budget exists
 - e) Use of convenient holding code (such as contingency) before movement to more appropriate code
 - f) Identification of underspent and unnecessary budget to provide savings (as provided for Cost Improvement Plan)
 - g) Identification of underspent and unnecessary budget to provide additional budget required elsewhere to comply with Financial Regulations
- 4.2. Some of these reasons are one-off in nature, requiring a change to budgets in the current year only. Some of the reasons span multiple financial years and are therefore classed as 'recurring' changes, for example when cost centre structures permanently change for the foreseeable future.
- 4.3. At the meeting of the Governance, Policy & HR Committee on 13 October, officers had referred to a £6k virement of type (g) above, where the RFO and CEO intended to use an underspend in the electricity budget to cover the unbudgeted cost of arranging extra staff cover in the Corporate team.

4.4. The Committee is invited to ask any clarifications about the reasons for virements in order to form a view as to whether these reasons are sufficient justifications for use of the virement mechanism.

5. **Virements over £50k:**

5.1. As set out in paragraph 2.2 Financial Regulations require all budget virements over £50k to be reported to the Finance Committee. Since the introduction of the full audit trailed budget virement form in February 2024, the RFO and CEO have approved 172 virements which are summarised below:

	2023/24 (2 mths)	2024/25	2025/26 (7 mths)
Total number of virements	10	107	65
Number One-Off	10	70	27
Number Recurring	0	37	38
Number over £50k	0	18	3

5.2. The 21 virements over £50k in value are provided in **Appendix A** to this report.

6. **Recommendations:**

6.1. The Committee confirms its contentment with officers' use of virements to adjust detailed budgets without affecting the overall Council net budget approved in January.

7. **Background Papers:**

7.1. None

8. **Implications:**

8.1. . **Financial:** As shown in this report

8.2. . **Legal:** Nil in relation to this report

8.3. . **Personnel:** Nil in relation to this report

8.4. . **Environmental Impact:** Nil in relation to this report

8.5. . **Equalities Impact Statement:** Nil in relation to this report

Salisbury City Council

R

Budget Virement form

Budget holder requesting virement:

RFO

Virement number:

8

Reason for virement:

Rearrange budgets between Environmental Services cost centres to more accurately which teams are undertaking the associated services.

Financial year:

24/25

Cost Centre	Department	Account	£
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Move from expenditure budget code:				
Move to expenditure budget code:				

Or,

New income budget code:				
New expenditure budget code:				

(Use extra sheets if more than 8 codes)

New depot development	FAC	ENV	20003	30,000
New depot development	PRK	ENV	20003	(30,000)
Waste disposal	POS	ENV	27004	64,500
Waste disposal	SSS	ENV	27004	64,500
Waste disposal	PRK	ENV	27004	(129,000)
Additional Planting of Trees (funded by cremations) (NEW title)	POS	ENV	28007	12,240
Crematorium Trees (OLD title)	PRK	ENV	28007	(12,240)
(continued on other page)				

Posted on Exchequer	Finance initials	Date
<i>SAB</i>	<i>SAB</i>	28/3/24

Approved by RFO:

SAB

Date

27/3/24

Approved by CEO:

[Signature]

Date

27-3-2024

(See Guidance Notes overleaf)

Cost Centre	Department	Account	£
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(Use extra sheets if more than 8 codes)

Vehicle Leasing	POS	ENV	30004	137,500
Vehicle Leasing	SSS	ENV	30004	137,500
Vehicle Leasing	PRK	ENV	30004	(275,000)
Equipment Purchase	POS	ENV	40001	8,250
Equipment Purchase	SSS	ENV	40001	8,250
Equipment Purchase	PRK	ENV	40001	(16,500)
Equipment Maintenance	SSS	ENV	40002	13,000
Equipment Maintenance	PRK	ENV	40002	(13,000)
Equipment Hire	POS	ENV	40003	1,250
Equipment Hire	SSS	ENV	40003	1,250
Equipment Hire	PRK	ENV	40003	(2,500)
Goods & Materials	SSS	ENV	40004	5,500
Goods & Materials	PRK	ENV	40004	(5,500)
Clothing & Uniform Purchase	POS	ENV	41001	5,000
Clothing & Uniform Purchase	SSS	ENV	41001	5,000
Clothing & Uniform Purchase	PRK	ENV	41001	(10,000)
Other Licences	PRK	ENV	44006	(19,500)
Software Licences	PRK	ENV	44005	19,500
Dilapidations	FAC	ENV	20005	92,000
Goods & Materials	SSS	ENV	40004	8,000
Dilapidations	PRK	ENV	20005	(100,000)
Equipment Purchase	CTV	ENV	40001	7,500
Equipment Maintenance	CTV	ENV	40002	(7,500)
Memorial Plaques	SSS	ENV	28006	1,000
Memorial Plaques	POS	ENV	28006	(1,000)
Mmorial Bench Income	POS	ENV	74013	3,000
Mmorial Bench Income	SSS	ENV	74013	(3,000)
Ringroad Cleansing	POS	ENV	24005	6,000
Ringroad Cleansing	SSS	ENV	24005	(6,000)
Goods & Materials	POS	ENV	40004	750
Goods & Materials	SSS	ENV	40004	(750)
Transfer capital budget from Z56 Crematorium Wall	Z56 Z55	ENV		(6,500)
Transfer capital budget to Z56 Churchill Gds Project	Z55 Z56	ENV		6,500
Accessibility Audit	PRK	ENV	53003	2,000
Electricity	FAC	ENV	21001	(2,000)
Amalgamate two recurring capital budgets with similar purpose	Z07	ENV		10,000
Amalgamate two recurring capital budgets with similar purpose	(Unref'd)	ENV		(10,000)
Amalgamate two cleaning budgets with similar purpose	FAC	ENV	27002	3,000
Amalgamate two cleaning budgets with similar purpose	FAC	ENV	27001	(3,000)

65,000
210,000

x
x

Budget Virements - Guidance Notes

1. The Full Council sets the annual budget and gives authority to officers to deliver the various council services within the income and expenditure parameters set in the budget.
2. Financial Regulations provide the detailed rules on how officers should manage the receipt and spending of public money.
3. Specifically, expenditure on revenue items may be authorised up to the amounts included for that class of expenditure in the approved budget (Fin Reg 4.1).
4. Usually this means that officers cannot deliberately raise purchase orders nor pay supplier invoices if by doing so that would exceed the relevant expenditure budget.
5. But there may be instances when unplanned and unpredictable events happen, necessitating unbudgeted expenditure in order to maintain service delivery.
6. The only legitimate ways to spend council money above the expenditure budgets approved by Full Council are (Fin Reg 4.2):
 - a. **Get the approval of both the Responsible Finance Officer (RFO) and City Clerk to move unspent expenditure budget from elsewhere to the relevant code(s), which will not alter the overall council approved net annual budget - by way of this form (Fin Reg 4.2)**
 - b. **Get the approval of both the Responsible Finance Officer and City Clerk to create new matching income and expenditure budgets, which will not alter the overall council approved net annual budget - by way of this form (Fin Reg 4.2)**
 - c. Get a resolution by the Finance and Governance Committee to do so, which will not alter the overall council approved net annual budget - by way of an explanatory report (Fin Reg 4.2).
 - d. Get the approval of the City Clerk to do so in cases of extreme risk to the delivery of council services if the City Clerk judges it to be necessary, which will not alter the overall council approved net annual budget - by way of a sufficient explanatory record (Fin Reg 4.5)
7. The form (overleaf) provides the necessary audit trail to request and approve changes to individual budgets without altering the council approved net annual budget as referred to in 6a & 6b above.
8. Officers cannot vire budget between financial years.
9. If you are unclear how to complete the form, please ask the RFO, Steve Bishop ext. 2866, for advice.

R

Salisbury City Council

Budget Virement form

Budget holder requesting virement:

RFO

Virement number:

9

Reason for virement:

Move cultural organisation grants budget from central cost centre managed by CEO to Communities department managed by Head of Community Services - as per attached email

Financial year:

24/25

Cost Centre	Department	Account	£
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Move from expenditure budget code:				
Move to expenditure budget code:				

Or,

New income budget code:				
New expenditure budget code:				

(Use extra sheets if more than 8 codes)

Move cultural organisation grants budget from CEO to HCMS	ANT	AVC	50002	63,000
Move cultural organisation grants budget from CEO to HCMS	GRA	GEN	50002	(63,000)

Posted on Exchequer <i>Exch</i>	Finance initials <i>SAB</i>	Date <i>28/3/24</i>
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Approved by RFO: *SAB*

Date *29/3/24*

Approved by CEO: *M. W.*

Date *27-3-2024.*

(See Guidance Notes overleaf)

Salisbury City Council

Budget Virement form

Budget holder
requesting virement:

Lol Wilde

Virement
number:

11

Reason for virement:

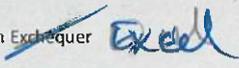
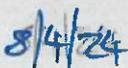
Creation of new cost centres for Events out of old MEV cost centre resulting in more accurate budgeting and accounting.

Financial
year:

24/25

Cost Centre	Department	Account	£	
Goods & Materials	MEV	BUS	40004	(1,500)
Christmas Lights	MEV	BUS	45021	(38,000)
Christmas Activities	MEV	BUS	45022	(35,000)
Charter Fayre	MEV	BUS	45023	(5,500)
Summer Programme	MEV	BUS	45025	(36,000)
Other Events	MEV	BUS	45026	(30,000)
(MEV exp)				(146,000)
Income from Activities	MEV	BUS	72003	50,000
Charter Fair Rental	MEV	BUS	72007	22,000
(MEV inc)				72,000
Christmas Lights	CID	BUS	45021	28,000
Health & Safety	CHB	BUS	11012	205
Security	CHB	BUS	25002	600
Cleaning Contract & Staffing	CHB	BUS	27002	130
Market Waste Disposal	CHB	BUS	27005	400
Equipment Hire	CHB	BUS	40003	4,050
Goods & Materials	CHB	BUS	40004	1,315
Hire of Consultant, Professional, Artist	CHB	BUS	45017	5,300
Income from Activities	CHB	BUS	72003	(2,500)
(Christmas Begins net)				9,500
Equipment Purchase	GRO	BUS	40001	600
Equipment Hire	GRO	BUS	40003	11,597
Goods & Materials	GRO	BUS	40004	4,753
Internet Connection	GRO	BUS	44004	50
Hire of Consultant, Professional, Artist	GRO	BUS	45017	11,500
Christmas Activities	GRO	BUS	45022	18,000
Sponsorship Income	GRO	BUS	72002	(5,000)

Ticket Sales	GRO	BUS	72004	(15,500)
(Grotto net)				26,000
Cleaning Contract & Staffing	COT	BUS	27002	1,000
Market Waste Disposal	COT	BUS	27005	1,800
Equipment Hire	COT	BUS	40003	1,436
Goods & Materials	COT	BUS	40004	1,264
Income from Activities	COT	BUS	72003	(10,500)
(Christmas on the Square net)				(5,000)
Security	GIF	BUS	25002	6,350
Equipment Hire	GIF	BUS	40003	22,350
Goods & Materials	GIF	BUS	40004	2,800
Advertising Printing & Marketing	GIF	BUS	42003	1,000
Christmas Activities	GIF	BUS	45022	7,500
Income from Activities	GIF	BUS	72003	(41,000)
(Gift Fayre net)				(1,000)
Cleaning Contract & Staffing	FOT	BUS	27002	1,500
Market Waste Disposal	FOT	BUS	27005	1,655
Equipment Purchase	FOT	BUS	40001	2,833
Equipment Maintenance	FOT	BUS	40002	5,480
Equipment Hire	FOT	BUS	40003	5,414
Goods & Materials	FOT	BUS	40004	6,668
Christmas Activities	FOT	BUS	45022	11,750
Sponsorship Income	FOT	BUS	72002	(7,500)
Income from Activities	FOT	BUS	72003	(8,500)
Ticket Sales	FOT	BUS	74004	(18,000)
(Fayre on the Square net)				1,300
Health & Safety	AFD	BUS	11012	205
Security	AFD	BUS	25002	550
Market Waste Disposal	AFD	BUS	27005	235
Equipment Hire	AFD	BUS	40003	3,180
Goods & Materials	AFD	BUS	40004	455
Advertising Printing & Marketing	AFD	BUS	42003	875
Hire of Consultant, Professional, Artist	AFD	BUS	45017	2,000
Grants Received	AFD	BUS	72002	(2,000)
Income from Activities	AFD	BUS	72003	(1,000)
(Armed Forces Day)				4,500
Health & Safety	FOS	BUS	11012	210
Security	FOS	BUS	25002	550
Market Waste Disposal	FOS	BUS	27005	350
Equipment Hire	FOS	BUS	40003	8,500
Goods & Materials	FOS	BUS	40004	390

Hire of Consultant, Professional, Artist	FOS	BUS	45017	3,000
Income from Activities	FOS	BUS	72003	(4,000)
(Foodie Sunday net)				9,000
Travel & Subsistence	SGD	BUS	10005	150
Health & Safety	SGD	BUS	11012	201
Market Waste Disposal	SGD	BUS	27005	245
Equipment Hire	SGD	BUS	40003	1,625
Goods & Materials	SGD	BUS	40004	184
Hire of Consultant, Professional, Artist	SGD	BUS	45017	3,595
Income from Activities	SGD	BUS	72003	(1,500)
(St George's Day net)				4,500
Payroll costs (casual staff)	MIS	BUS	10001	14,700
Goods & Materials	MIS	BUS	40004	1,500
Other Events	MIS	BUS	45026	3,500
(Misc Events costs)				19,700
Travel & Subsistence	CHF	BUS	10005	150
Health & Safety	CHF	BUS	11012	2,520
Security	CHF	BUS	25002	530
Cleaning Contract & Staffing	CHF	BUS	27002	650
Market Waste Disposal	CHF	BUS	27005	500
Goods & Materials	CHF	BUS	40004	750
Hospitality	CHF	BUS	45002	400
Event Income	CHF	BUS	72001	(23,000)
(Charter Fayre net)				(17,500)
Land Rental	LAR	BUS	73002	(5,000)
Posted on Exchequer 	Finance initials 	Date 		

Approved by RFO:



Date

5/4/24

Approved by CEO:



Date

8-4-2024.

(See Guidance Notes overleaf)

R

Salisbury City Council

Budget Virement form

Budget holder requesting virement:

RFO

Virement number:

13 a

Reason for virement:

Create new Finance cost centre by transferring finance-related budgets from EST GEN

Financial year:

24/25

Cost Centre	Department	Account	£
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Move from expenditure budget code:				
Move to expenditure budget code:				

Or,

New income budget code:				
New expenditure budget code:				

(Use extra sheets if more than 8 codes)

Insurance premiums	EST	GEN	29001	(190,000)
Bank Charges	EST	GEN	51001	(10,000)
NNDR	EST	GEN	52001	(339,000)
Irrecoverable VAT	EST	GEN	52999	(40,000)
Audit Fees	EST	GEN	53003	(30,000)
Provision for Bad Debts	EST	GEN	53020	(3,000)
Finance Software	EST	GEN	45003	(10,000)
Bank Interest	EST	GEN	75001	25,000
Posted on Exchequer <i>Excel</i>		Finance initials <i>SOB</i>	Date	<i>3/4/24</i>

Approved by RFO:

SOB

Date

3/4/24

Approved by CEO:

AM

Date

3-4-2024

(See Guidance Notes overleaf)

Salisbury City Council

Budget Virement form

Budget holder
requesting virement:

RFO

Virement
number:

13 b

Reason for virement:

Create new Finance cost centre by transferring finance-related budgets from EST GEN

Financial
year:

24/25

Cost Centre	Department	Account	£
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Move from expenditure budget code:				
Move to expenditure budget code:				

Or,

New income budget code:				
New expenditure budget code:				

(Use extra sheets if more than 8 codes)

Insurance premiums	FIN	GEN	29001	190,000
Bank Charges	FIN	GEN	51001	10,000
NNDR	FIN	GEN	52001	339,000
Irrecoverable VAT	FIN	GEN	52999	40,000
Audit Fees	FIN	GEN	53003	30,000
Provision for Bad Debts	FIN	GEN	53020	3,000
Finance Software	FIN	GEN	45003	10,000
Bank Interest	FIN	GEN	75001	(25,000)
Posted on Exchequer <i>Excel</i>	Finance initials <i>SAB</i>	Date	<i>3/4/24</i>	

Approved by RFO:

SAB Bishop

Date

3/4/24

Approved by CEO:

AM

Date

3-4-2024

(See Guidance Notes overleaf)

R

Salisbury City Council

Budget Virement form

Budget holder requesting virement:

RFO

Virement number:

16

Reason for virement:

Merge the two payroll budgets - 10001 Salary Costs and 10002 Overtime/Enhanced Pay - to aid budgetary control as payroll system cannot differentiate the two

Financial year:

24/25

Cost Centre	Department	Account	£
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Move from expenditure budget code:				
Move to expenditure budget code:				

Or,

New income budget code:				
New expenditure budget code:				

(Use extra sheets if more than 8 codes)

Salary Costs	EST	GEN	10001	150,525
Overtime/Enhanced Pay	EST	GEN	10002	(150,525)
Posted on Exchequer	Excel	Finance initials	SAB	Date 8/4/24

Approved by RFO:

SD Bishop

Date

5/4/24

Approved by CEO:

AM

Date

8-4-2024

(See Guidance Notes overleaf)

Salisbury City Council

Budget Virement form

R

Budget holder requesting virement:

Tom Simpkins

Virement number:

19

Reason for virement:

Budget transfers arising from creating new cost centres for Corporate Services

Financial year:

24/25

Cost Centre	Department	Account	£
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Move from expenditure budget code:				
Move to expenditure budget code:				

Or,

New income budget code:				
New expenditure budget code:				

(Use extra sheets if more than 8 codes)

Neighbourhood Planning	EST	GEN	28030	(7,000)
Neighbourhood Planning	DEM	COR	28030	7,000
Equipment Purchase	EST	GEN	40001	(1,000)
Clothing & Uniform Purchase	EST	GEN	41001	(500)
Office Equipment	EST	GEN	42001	(7,000)
Printing & Copying Contract	EST	GEN	42002	(30,000)
Postage	EST	GEN	42004	(4,000)
Equipment Purchase	OFF	COR	40001	1,000
Clothing & Uniform Purchase	OFF	COR	41001	500
Office Equipment	OFF	COR	42001	7,000
Printing & Copying Contract	ITT	COR	42002	30,000
Postage	OFF	COR	42004	4,000
Telephony	EST	GEN	44001	(26,000)
IT Support & Maintenance	EST	GEN	44002	(63,000)
IT Purchases	EST	GEN	44003	(10,000)
Internet Connection	EST	GEN	44004	(30,000)
Software Licences	EST	GEN	44005	(42,000)
Telephony	ITT	COR	44001	26,000
IT Support & Maintenance	ITT	COR	44002	63,000
IT Purchases	ITT	COR	44003	10,000
Internet Connection	ITT	COR	44004	30,000
Software Licences	ITT	COR	44005	42,000
Resident Engagement	EST	GEN	45007	(6,000)
Corporate Subscriptions	EST	GEN	45012	(4,000)
Resident Engagement	DEM	COR	45007	6,000
Corporate Subscriptions	DEM	COR	45012	4,000
Mayor's Events	DEM	COR	53011	(15,000)
Event Income	DEM	COR	72001	500
Clothing & Uniform Purchase	DEM	COR	41001	(1,000)
Mayor's Events	CMC	COR	53011	15,000
Event Income	CMC	COR	72001	(500)
Clothing & Uniform Purchase	CMC	COR	41001	1,000
Posted on Exchequer	Finance Initials	Date		
✓ EXCEL	SJS	11/4/24		

Approved by RFO:

SJS

Date

11/4/24

Approved by CEO:

AM

Date

15-4-2024

Salisbury City Council

Budget Virement form

Budget holder
requesting virement:

Marc Read

Virement
number:

34

Reason for virement:

New PCC grant receivable for visible enforcement and associated expenditure

Financial
year:

24/25

	Cost Centre	Department	Account	£
Move from expenditure budget code:				
Move to expenditure budget code:				

Or,

New income budget code:				
New expenditure budget code:				

(Use extra sheets if more than 8 codes)

New grant - contribution from partner organisations	CTV	ENV	72016	(95,000)
City Safety & Enforcement	CTV	ENV	25003	95,000
Posted on Exchequer <i>Excel</i>	Finance initials <i>SRB</i>	Date	25/6/24	

Approved by RFO:

S. Bishop

Date

25/6/24

Approved by CEO:

M

Date

25-6-24.

(See Guidance Notes overleaf)

R

Salisbury City Council

Budget Virement form

Budget holder requesting virement:

Steve Bishop

Virement number:

35

Reason for virement:

Decentralise payroll budget to the departments to match actual monthly payroll postings from April 2024

Financial year:

24/25

Cost Centre	Department	Account	£		
Establishment	EST	GEN	10001	98,408	X
Finance	FIN	GEN	10001	135,276	X
HR & Payroll	HRP	GEN	10001	109,744	X
IT & Telephony	ITT	COR	10001	34,504	X
Corporate Dem Officers	OFF	COR	10001	135,499	X
Info Centre	CSR	BUS	10001	206,345	X
Guildhall	GUI	BUS	10001	130,559	X
Mkts, Events & Advertising	MEV	BUS	10001	235,640	X
Crematorium	CRM	ENV	10001	183,456	X
CCTV	CTV	ENV	10001	63,134	X
Facilities	FAC	ENV	10001	29,067	X
Parks & Open Spaces	POS	ENV	10001	573,110	X
Environmental Services	PRK	ENV	10001	105,988	X
Street Scene	SSS	ENV	10001	513,150	X
Adults & Older People	AOP	AVC	10001	25,899	X
Communities	BHC	AVC	10001	95,543	X
Families	FAM	AVC	10001	18,775	X
Pantry	PAN	AVC	10001	19,096	X
Projects for Communities	PRO	AVC	10001	18,775	X
Youth	YOU	AVC	10001	17,850	X
Establishment original 2024/25 payroll budget	EST	GEN	10001	(2,749,818)	
Posted on Exchequer	Excel	Finance initials	SAB	Date	9/7/24

MIS

Approved by RFO:

SA Bishop

Date

8/7/24

Approved by CEO:

M

Date

8-7-2024.

Splitting the corporate budget to cost centres for 2024/25
 (Used purely June figures as big updates between May and June)

	April	May	Jun	Total Qtr 1	Annual Budget required pre 2024 pay award	Proportional split of actual budget
AOP	1,846.92	1,846.92	1,846.92	5,540.76	22,163	25,899
BHC	7,138.71	6,995.09	6,813.54	20,947.34	83,789	95,543
CRM	13,083.10	13,123.30	13,082.95	39,289.35	157,157	183,456
CSR	13,392.60	13,133.27	14,715.27	41,241.14	164,965	206,345
CTV	4,560.95	4,325.25	4,502.32	13,388.52	53,554	63,134
FAC	2,072.90	2,072.90	2,072.90	6,218.70	24,875	29,067
FAM	1,338.92	1,338.92	1,338.92	4,016.76	16,067	18,775
FIN	8,338.59	8,835.19	9,647.09	26,820.87	107,283	135,277
EST	7,017.83	7,017.83	7,017.83	21,053.49	84,214	98,408
GUI	8,017.68	8,440.48	9,310.62	25,768.78	103,075	130,559
HRP	4,039.50	7,826.25	7,826.25	19,692.00	78,768	109,744
ITT	2,673.00	2,673.00	2,460.64	7,806.64	31,227	34,504
MEV	15,665.20	15,092.62	16,804.39	47,562.21	190,249	235,640
OFF	9,624.49	10,254.67	9,662.92	29,542.08	118,168	135,499
PAN	1,349.50	1,361.83	1,361.83	4,073.16	16,293	19,096
POS	43,416.29	43,078.89	40,870.61	127,365.79	509,463	573,110
PRK	4,292.92	4,292.92	7,558.42	16,144.26	64,577	105,988
PRO	1,338.92	1,338.92	1,338.92	4,016.76	16,067	18,775
SSS	36,982.02	36,892.52	36,594.62	110,469.16	441,877	513,150
YOU	1,272.92	1,272.92	1,272.92	3,818.76	15,275	17,850
	187,462.96	191,213.69	196,099.88	574,776.53	2,299,106	2,749,818

Total payroll budget as at 6/7/24

2,749,818

Salisbury City Council

Budget Virement form

R

Budget holder
requesting virement:

Head of Environmental Services

Virement
number:

49

Reason for virement:

Split central Fuel & Oil budget between Parks and Streetscene

Financial
year:

24/25

Cost Centre	Department	Account	£
-------------	------------	---------	---

Move from expenditure budget code:				
Move to expenditure budget code:				

Or,

New income budget code:				
New expenditure budget code:				

(Use extra sheets if more than 8 codes)

Environmental Services Fuel & Oil	PRK	ENV	30003	(60,000)
Parks Fuel & Oil	POS	ENV	30003	30,000
Streetscene Fuel & Oil	SSS	ENV	30003	30,000
Posted on Exchequer	Exel	Finance initials	SAB	Date
				2/9/24

Approved by RFO:

SAB

Date

2/9/24

Approved by CEO:

AM

Date

2-9-2024

(See Guidance Notes overleaf)

Salisbury City Council

Budget Virement form

Budget holder requesting virement:

RFO

Virement number:

54

Reason for virement:

Decentralise Agency Staff budget to the departments to match actual expenditure pattern

Financial year:

24/25

Cost Centre	Department	Account	£
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Move from expenditure budget code:				
Move to expenditure budget code:				

Or,

New income budget code:				
New expenditure budget code:				

(Use extra sheets if more than 8 codes)

HR agency staff (SP)	HRP	GEN	10007	12,650
Parks agency staff	POS	ENV	10007	22,000
Streetscene agency staff	SSS	ENV	10007	20,350
Previous centralised budget	EST	GEN	10007	(55,000)
Posted on Exchequer	Excel	Finance initials	SDB	Date
				17/9/24

Approved by RFO:

Date

14/9/24

Approved by CEO:

Date

16-9-2024.

(See Guidance Notes overleaf)

Salisbury City Council

Budget Virement form

Budget holder
requesting virement:

RFO

Virement
number:

58

Reason for virement:

Decentralise Repairs & Maintenance budget to the departments to match actual expenditure pattern

Financial
year:

24/25

0

Cost Centre	Department	Account	£
-------------	------------	---------	---

(Use extra sheets if more than 8 codes)

Crematorium R&M	CRM	ENV	20001	6,468
Facilities R&M	FAC	ENV	20001	43,376
Parks R&M	POS	ENV	20001	5,534
Public conveniences R&M	PWC	ENV	20001	17,341
Streetscene R&M	SSS	ENV	20001	300
Investment properties R&M	CRP	GEN	20001	16,880
Lower Bemerton Trust R&M	LBT	ENV	20001	1,833
Guildhall R&M	GUI	BUS	20001	3,459
InfoCentre & ShopMobility R&M	CSR	BUS	20001	4,543
Markets R&M	MEV	BUS	20001	1,372
Fair on the Square R&M	FOT	BUS	20001	208
Communities R&M	BHC	AVC	20001	13,663
Pantry R&M	PAN	AVC	20001	323
Previously centralised budget	FAC	ENV	20001	(115,300)
Posted on Exchequer <i>Excel</i>	Finance initials <i>SAB</i>	Date	<i>17/9/24</i>	

Approved by RFO:

SAB

Date

14/9/24

Approved by CEO:

AM

Date

16-9-2024.

(See Guidance Notes overleaf)

Salisbury City Council

Budget Virement form

Budget holder
requesting virement:

RFO

Virement
number:

59

Reason for virement:

Decentralise Electricity budget to the departments to match actual expenditure pattern

Financial
year:

24/25

0

Cost Centre	Department	Account	£
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(Use extra sheets if more than 8 codes)

Crematorium electricity	CRM	ENV	21001	48,058	
Facilities electricity	FAC	ENV	21001	28,177	
Public conveniences electricity	PWC	ENV	21001	26,612	x
Investment properties electricity	CRP	GEN	21001	7,827	
Lower Bemerton Trust electricity	LBT	ENV	21001	470	x
Guildhall electricity	GUI	BUS	21001	32,873	x
InfoCentre & ShopMobility electricity	CSR	BUS	21001	1,565	
Markets electricity	MEV	BUS	21001	3,131	
Communities electricity	BHC	AVC	21001	4,696	
Pantry electricity	PAN	AVC	21001	3,131	
Previously centralised budget	FAC	ENV	21001	(156,540)	
Posted on Exchequer	Excel	Finance Initials	SAB	Date	17/9/24

Approved by RFO:

Sabina

Date

14/9/24

Approved by CEO:

AM

Date

16-9-2024.

(See Guidance Notes overleaf)

Salisbury City Council

Budget Virement form

Budget holder
requesting virement:

RFO

Virement
number:

60

Reason for virement:

Decentralise Gas budget to the departments to match actual
expenditure pattern

Financial
year:

24/25

0

Cost Centre	Department	Account	£
-------------	------------	---------	---

(Use extra sheets if more than 8 codes)

Crematorium gas	CRM	ENV	21002	135,738
Facilities gas	FAC	ENV	21002	9,812
Investment properties gas	CRP	GEN	21002	6,542
Guildhall gas	GUI	BUS	21002	8,177
Communities gas	BHC	AVC	21002	3,271
Previously centralised budget	FAC	ENV	21002	(163,540)
Posted on Exchequer <i>Exch</i>	Finance initials <i>SJB</i>	Date <i>17/9/24</i>		

Approved by RFO:

SJB

Date

14/9/24

Approved by CEO:

AM

Date

16-9-2024.

(See Guidance Notes overleaf)

Salisbury City Council

Budget Virement form

Budget holder
requesting virement:

RFO

Virement
number:

61

Reason for virement:

Decentralise Water & Sewerage budget to the departments to match actual expenditure pattern

Financial
year:

24/25

0

Cost Centre	Department	Account	£
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(Use extra sheets if more than 8 codes)

Crematorium water	CRM	ENV	21003	540
Facilities water	FAC	ENV	21003	8,100
Parks water	POS	ENV	21003	14,580
Public conveniences water	PWC	ENV	21003	17,280
Investment properties water	CRP	GEN	21003	9,720
Lower Bemerton Trust water	LBT	ENV	21003	2,160
Communities water	BHC	AVC	21003	540
Pantry water	PAN	AVC	21003	1,080
Previously centralised budget	FAC	ENV	21003	(54,000)
Posted on Exchequer <i>Excel</i>	Finance initials <i>AS</i>	Date	<i>17/9/24</i>	

Approved by RFO:

Sabin

Date

14/9/24

Approved by CEO:

AM

Date

16-9-2024.

(See Guidance Notes overleaf)

Salisbury City Council

Budget Virement form

Budget holder
requesting virement:

RFO

Virement
number:

64

Reason for virement:

Decentralise Cleaning contract budget to the departments to match actual expenditure pattern

Financial
year:

24/25

0

Cost Centre	Department	Account	£
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(Use extra sheets if more than 8 codes)

Crematorium cleaning	CRM	ENV	27002	13,783
Facilities fire cleaning	FAC	ENV	27002	24,021
Guildhall cleaning	GUI	BUS	27002	60,155
InfoCentre & ShopMobility cleaning	CSR	BUS	27002	12,071
Communities cleaning	BHC	AVC	27002	6,572
Pantry cleaning	PAN	AVC	27002	1,993
Previously centralised budget	FAC	ENV	27002	(118,595)
Posted on Exchequer <i>Excel</i>	Finance initials <i>SB</i>	Date	<i>17/9/24</i>	

Approved by RFO:

S. B. [Signature]

Date

14/9/24

Approved by CEO:

[Signature]

Date

16-9-2024.

(See Guidance Notes overleaf)

Salisbury City Council

Budget Virement form

Budget holder
requesting virement:

RFO

Virement
number:

69

Reason for virement:

Decentralise business rates (NNDR) budget to the departments to match actual expenditure pattern

Financial
year:

24/25

0

Cost Centre	Department	Account	£
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(Use extra sheets if more than 8 codes)

Finance business rates	FIN	GEN	52001	82,513 70,313
Crematorium business rates	CRM	ENV	52001	94,279
Parks business rates (Depot)	POS	ENV	52001	7,858
Streetscene business rates (Depot)	SSS	ENV	52001	7,858
Investment Properties business rates	CRP	GEN	52001	43,139
Guildhall business rates	GUI	BUS	52001	30,030
InfoCentre & ShopMobility business rates	CSR	BUS	52001	9,543
Salisbury Market Place business rates	MEV	BUS	52001	40,618
Events business rates (Depot storage)	MIS	BUS	52001	8,513
Communities business rates	BHC	AVC	52001	6,614
Pantry business rates	PAN	AVC	52001	7,735
Previously centralised budget	FIN	GEN	52001	132,000 (326,500)
Posted on Exchequer <i>Excel</i>	Finance initials <i>SB</i>	Date	<i>17/9/24</i>	

Approved by RFO:

S. Bishop

Date

14/9/24

Approved by CEO:

AM

Date

16-9-2024.

(See Guidance Notes overleaf)

Salisbury City Council

Budget Virement form

Budget holder
requesting virement:

RFO

Virement
number:

85

81

Reason for virement:

More accurate recalculation of decentralised payroll budgets to replace crude calculation earlier in year.

Financial
year:

24/25

One-off, or,
Recurring

O

Cost Centre	Department	Account	£	
Salary Costs - reverse original de-centralising virement	AOP	AVC	10001	(25,899)
Salary Costs - reverse original de-centralising virement	BHC	AVC	10001	(95,543)
Salary Costs - reverse original de-centralising virement	CRM	ENV	10001	(183,456)
Salary Costs - reverse original de-centralising virement	CSR	BUS	10001	(206,345)
Salary Costs - reverse original de-centralising virement	CTV	ENV	10001	(63,134)
Salary Costs - reverse original de-centralising virement	FAC	ENV	10001	(29,067)
Salary Costs - reverse original de-centralising virement	FAM	AVC	10001	(18,775)
Salary Costs - reverse original de-centralising virement	FIN	GEN	10001	(135,277)
Salary Costs - reverse original de-centralising virement	GUI	BUS	10001	(130,559)
Salary Costs - reverse original de-centralising virement	HRP	GEN	10001	(107,744)
Salary Costs - reverse original de-centralising virement	ITT	COR	10001	(34,504)
Salary Costs - reverse original de-centralising virement	MEV	BUS	10001	(235,640)
Salary Costs - reverse original de-centralising virement	OFF	COR	10001	(135,499)
Salary Costs - reverse original de-centralising virement	PAN	AVC	10001	(19,096)
Salary Costs - reverse original de-centralising virement	POS	ENV	10001	(570,110)
Salary Costs - reverse original de-centralising virement	PRK	ENV	10001	(105,988)
Salary Costs - reverse original de-centralising virement	PRO	AVC	10001	(18,775)
Salary Costs - reverse original de-centralising virement	SSS	ENV	10001	(513,150)
Salary Costs - reverse original de-centralising virement	YOU	AVC	10001	(17,850)
Salary Costs - reverse original de-centralising virement	EST	GEN	10001	(98,408)
Salary Costs - revised de-centralised budget	ADP	AVC	10001	25,000
Salary Costs - revised de-centralised budget	BHC	AVC	10001	135,000
Salary Costs - revised de-centralised budget	CRM	ENV	10001	165,000
Salary Costs - revised de-centralised budget	CSR	BUS	10001	160,000
Salary Costs - revised de-centralised budget	CTV	ENV	10001	60,000
Salary Costs - revised de-centralised budget	FAC	ENV	10001	42,000
Salary Costs - revised de-centralised budget	FAM	AVC	10001	18,000
Salary Costs - revised de-centralised budget	FIN	GEN	10001	120,000
Salary Costs - revised de-centralised budget	GUI	BUS	10001	112,000
Salary Costs - revised de-centralised budget	HRP	GEN	10001	100,000
Salary Costs - revised de-centralised budget	ITT	COR	10001	22,000
Salary Costs - revised de-centralised budget	MEV	BUS	10001	235,000
Salary Costs - revised de-centralised budget	OFF	COR	10001	108,000
Salary Costs - revised de-centralised budget	PAN	AVC	10001	18,000
Salary Costs - revised de-centralised budget	POS	ENV	10001	520,000
Salary Costs - revised de-centralised budget	PRK	ENV	10001	85,000
Salary Costs - revised de-centralised budget	PRO	AVC	10001	18,000
Salary Costs - revised de-centralised budget	SSS	ENV	10001	500,000
Salary Costs - revised de-centralised budget	YOU	AVC	10001	10,000
Salary Costs - revised de-centralised budget	EST	GEN	10001	93,000
Salary Costs - over-budgeted 'surplus'	EST	GEN	10001	198,818
Posted on Excel	Finance initials	Date		
Excel	SDB	4/12/24		

Approved by RFO:

SDB

Date

1/12/24

Approved by CEO:

AM

Date

03-12-2024.

(See Guidance Notes overleaf)

Splitting the corporate budget to cost centres for 2024/25 REVISED AFTER PAY AWARD

(Used April - Nov totals after Nov pay award)

	Proportional split of actual budget	Virements from Payroll budget	Remaining payroll budget for de-centralising	April - Sept actual	Oct Payroll	Nov payroll	Total 8 months to Nov	Estimated annual Budget required post 2024 pay award	Rounded up incl modest headroom	Proportional split of actual budget REVISED
	ORIGINAL									
AOP	25,899		25,899	11,131	1,847	2,602	15,580	23,370	25,000	25,723
BHC	95,543		95,543	61,833	10,653	14,036	86,522	129,783	135,000	142,861
CRM	183,456		183,456	78,414	12,981	17,079	108,474	162,712	165,000	179,095
CSR	206,345		206,345	72,577	13,840	18,500	104,918	157,377	160,000	173,223
CTV	63,134		63,134	27,606	4,679	6,466	38,751	58,126	60,000	63,979
FAC	29,067		29,067	18,084	4,097	5,472	27,654	41,481	42,000	45,667
FAM	18,775		18,775	8,074	1,339	1,918	11,331	16,996	18,000	19,707
FIN	135,277		135,277	55,803	9,867	12,829	78,499	117,749	120,000	129,605
GUI	130,559		130,559	53,350	9,104	10,708	73,161	109,742	112,000	120,792
HRP	109,744	(2,000)	107,744	45,973	8,090	10,395	64,458	96,687	100,000	106,422
ITT	34,504		34,504	7,807	2,903	3,271	13,981	20,972	22,000	23,083
MEV	235,640		235,640	113,181	17,900	23,689	154,771	232,156	235,000	255,531
OFF	135,499		135,499	53,767	7,092	9,399	70,258	105,387	108,000	115,999
PAN	19,096		19,096	8,159	1,362	1,885	11,406	17,108	18,000	19,691
POS	573,110	(3,000)	570,110	249,111	39,538	53,826	342,475	513,713	520,000	565,438
PRK	105,988		105,988	38,820	7,558	9,278	55,657	83,485	85,000	91,891
PRO	18,775		18,775	8,081	1,339	1,918	11,338	17,007	18,000	19,719
SSS	513,150		513,150	222,595	60,804	45,887	329,287	493,930	500,000	543,663
YOU	17,850		17,850	4,646	713	717	6,076	9,115	10,000	10,632
EST	98,408		98,408	45,478	7,018	8,421	60,917	91,376	93,000	100,576
EST	2,749,818	(5,000)	2,744,818	1,184,490	222,724	258,300	1,665,514	2,498,271	2,546,000	2,749,818

Total original payroll budget 2,749,818

2749818

Splitting the corporate budget to cost centres for 2024/25 REVISED AFTER PAY AWARD
 (Used April - Nov totals after Nov pay award)

	April - Sept actual	Oct Payroll	Nov payroll	Total 8 months to Nov	Annual Budget required post 2024 pay award	Proportional split of actual budget REVISED	Proportional split of actual budget ORIGINAL
AOP	11,131	1,847	2,602	15,580	23,370	25,723	25,899
BHC	61,833	10,653	14,036	86,522	129,783	142,851	95,543
CRM	78,414	12,981	17,079	108,474	162,712	179,095	183,456
CSR	72,577	13,840	18,500	104,918	157,377	173,223	206,345
CTV	27,606	4,679	6,466	38,751	58,126	63,979	63,134
FAC	18,084	4,097	5,472	27,654	41,481	45,657	29,067
FAM	8,074	1,339	1,918	11,331	16,996	18,707	18,775
FIN	55,803	9,867	12,829	78,499	117,749	129,605	135,277
EST	45,478	7,018	8,421	60,917	91,376	100,576	98,408
GUI	53,350	9,104	10,708	73,161	109,742	120,792	130,559
HRP	45,973	8,090	10,395	64,458	96,687	106,422	109,744
ITT	7,807	2,903	3,271	13,981	20,972	23,083	34,504
MEV	113,181	17,900	23,689	154,771	232,156	255,531	235,640
OFF	53,767	7,092	9,399	70,258	105,387	115,999	135,499
PAN	8,159	1,362	1,885	11,406	17,108	18,831	19,096
POS	249,111	39,538	53,826	342,475	513,713	566,438	573,110
PRK	38,820	7,558	9,278	55,657	83,485	91,891	105,988
PRO	8,081	1,339	1,918	11,338	17,007	18,719	18,775
SSS	222,595	60,804	45,887	329,287	493,930	543,663	513,150
YOU	4,646	713	717	6,076	9,115	10,032	17,850
	1,184,490	222,724	258,300	1,665,514	2,498,271	2,749,818	2,749,818

Total payroll budget

2,749,818

5K

107,36

570,1

Salisbury City Council

Budget Virement form

Budget holder
requesting virement:

RFO

Virement
number:

132

Reason for virement:

Decentralise the budget for costs associated with voluntarily disclosing and repaying overclaimed Irrecoverable VAT in 2024/25.

Financial
year:

25/26

One-off; or,
 Recurring

~~O~~ R

Cost Centre	Department	Account	£
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Move from expenditure budget code:				
Move to expenditure budget code:				

Or,

New income budget code:				
New expenditure budget code:				

(Use extra sheets if more than 8 codes)

Finance centralised budget - Irrecoverable VAT	FIN	GEN	52999	(100,000)
Crematorium - Irrecoverable VAT	CRM	ENV	52999	100,000
Posted on Exchequer <i>Excel</i>	Finance initials <i>SAB</i>	Date	<i>7/8/25</i>	

Approved by RFO:

SAB

Date

6/8/25

Approved by CEO:

AM

Date

07-08-2025.

(See Guidance Notes overleaf)

Salisbury City Council

Budget Virement form

Budget holder
requesting virement:

Mostyn Coombes

Virement
number:

164

Reason for virement:

Distribute R&M PREPLANNED budget across the various decentralised
property cost centres

Financial
year:

25/26

One-off, or,
Recurring

R

Cost Centre	Department	Account	£
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Move from expenditure budget code:				
Move to expenditure budget code:				

Or,

New income budget code:				
New expenditure budget code:				

(Use extra sheets if more than 8 codes)

Facilities central Repairs & Maintenance - PREPLANNED budget	FAC	ENV	20011	(141,788)
R&M PREPLANNED - Depot	DEP	ENV	20011	7,560
R&M PREPLANNED - Parks & Open Spaces	POS	ENV	20011	480
R&M PREPLANNED - Crematorium & Cemeteries	CRM	ENV	20011	1,157
R&M PREPLANNED - Streetscene	SSS	ENV	20011	5,405
R&M PREPLANNED - Investment Properties	CRP	ENV	20011	23,132
R&M PREPLANNED - Allotments	ALL	ENV	20011	7,790
R&M PREPLANNED - Guildhall	GUI	BUS	20011	11,806
R&M PREPLANNED - Camping & Caravan Club	CCC	ENV	20011	12,509
R&M PREPLANNED - Public Conveniences	PWC	ENV	20011	550
Hire of Consultant, Professional, Artist - Corporate Officers	OFF	COR	45017	20,000
Hire of Consultant, Professional, Artist - Facilities	FAC	ENV	45017	43,200
Hire of Consultant, Professional, Artist - Depot	DEP	ENV	45017	3,425
Hire of Consultant, Professional, Artist - Parks & Open Spaces	POS	ENV	45017	4,774
Posted on Exchequer <i>Excel</i>	Finance initials <i>SAB</i>	Date	<i>20/10/25</i>	

Approved by RFO:

SAB Bishop

Date

19/10/25

Approved by CEO:

M Lead

Date

20/10/25

(See Guidance Notes overleaf)

Salisbury City Council

Budget Virement form

Budget holder
requesting virement:

Sean Saunders

Virement
number:

165

Reason for virement:

Distribute various centralised budgets across various decentralised
property cost centres to prevent variances
(#1 of 3)

Financial
year:

25/26

One-off, or,
Recurring

R

Cost Centre	Department	Account	£
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Move from expenditure budget code:			
Move to expenditure budget code:			

Or,

New income budget code:			
New expenditure budget code:			

(Use extra sheets if more than 8 codes)

Crematorium Gas	CRM	ENV	21002	(8,000)
Crematorium Equipment Maintenance	CRM	ENV	40002	15,000
Facilities Repairs & Maintenance - REACTIVE	FAC	ENV	20001	(45,000)
Crematorium Repairs & Maintenance - REACTIVE	CRM	ENV	20001	7,000
Crematorium Lock Repairs & Keys	CRM	ENV	20007	1,400
Crematorium Water & Sewerage	CRM	ENV	21003	750
Crematorium Waste Disposal	CRM	ENV	27004	850
Facilities Waste Disposal	FAC	ENV	27004	1,350
Crematorium Cleaning Contract	CRM	ENV	27002	1,000
Facilities Goods & Materials	FAC	ENV	40004	1,500
Investment Properties Repairs & Maintenance - REACTIVE	CRP	ENV	20001	13,500
Pavilions Fire Safety	PAV	ENV	25001	10,650
Facilities Fire Safety	FAC	ENV	25001	(5,000)
Depot Repairs & Maintenance - REACTIVE	DEP	ENV	20001	5,000
Facilities Water & Sewerage	FAC	ENV	21003	(5,000)
Facilities Security	FAC	ENV	25002	5,000
Posted on Exchequer <i>Excel</i>	Finance initials <i>SOB</i>	Date	<i>20/10/25</i>	

Approved by RFO:

S. Bushup

Date

19/10/25

Approved by CEO:

M. Head

Date

20/10/25

(See Guidance Notes overleaf)

Steve Bishop

From: Sean Saunders
Sent: 16 October 2025 13:09
To: Steve Bishop
Cc: Mostyn Coombes
Subject: Suggested Budget Virements

Good Afternoon Steve,

I've mentioned to you a few times that I've been trying to look at my budgets in detail as there seems to be quite a few issues with funds in wrong places. We have also had to do vital safety work which has stretched the entire budget this year (and that's before I even do the campsite!)

I've come up with a list of suggested virements below, which I hope will address quite a lot of the problems alongside what Mostyn has already provided you this month.

I of course welcome your feedback and wisdom and am aware there are smaller overspends that I'll need to address in later months. I have started plans in motion to address these already.

Please see below!

Budget Code	Sean's Comments	Virement to Location	Virement Amount	Comment
CRM ENV 21002 - Gas	£11,788 underspent at P5 bud mon	CRM ENV 40002 ✓	£8,000 ✓	Cremator Improvements
FAC ENV 20001 - R&M	Large amount of budget not used due to decentralisation. Plan to vire £45k	CRM ENV 40002	£7,000 ✓	Cremator Improvements
		CRM ENV 20001	£7,000 ✓	
		CRM ENV 20007	£1,400 ✓	
		CRM ENV 21003	£750 ✓	

PAV ENV 21001 - Electricity	Use underspend to cover gas overspend in this area?	PAV ENV 21002	£1,600 ✓	2
GUI BUS 21002 - Gas	Large underspend identified - Rounded to £2000 spend - divide by 5 x 12 = £4800. Budget allocated = £25,000. Reallocate £17,000	GUI BUS 20001	£10,000 ✓	
		PAV ENV 25001	£7,000 ✓	3
GUI BUS 21003 - Water & Sewerage	Underspend identified - Rounded to £3000 spend - divide by 5 x 12 = £7200. Budget allocated = £11,000. Reallocate £3,000	PAV ENV 25001	£3,000 ✓	2
		SHO BUS 25001	£1000 ✓	3
CSR BUS 21001 - Electricity	Budget allocated but it's covered in the Guildhall's budget. No way to differentiate in current format. Reallocate	MEV BUS 21001	£2000 ✓	
CSR BUS 27002 - Cleaning Contract	Allocated into Guildhalls budget so not required here?	SHO BUS 27002	£6000 ✓	2
BHC AVC 21001 - Electricity	Underspend, reallocate £2000	FRI AVC 21001	£500	3
		FRI AVC 25001	£1500	

Any questions, or if there is a better way for me to present this information, please do let me know!

Many Thanks,

Sean Saunders

Health and Safety Facilities Supervisor

Salisbury City Council

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