

Appendix G. Approved budget changes

This Appendix shows changes to functional budgets and other budget changes. In accordance with FPR's, Cabinet can approve virements in any functional budget of up to £250k in any one year to a cumulative value of £500k across all functions. Changes above £500k must be approved by Council on a recommendation from Cabinet. In approving requests, Cabinet or Council may agree the use of earmarked reserves (ER), use the General Fund (GF) or make virements between directorates.

For the purposes of the rules, Cabinet is allowed to use earmarked reserves (approved by Council) in an unlimited way as long as they are used for their intended purpose and is allowed to carry forward unused budget from one period to the next so use of these reserves are not counted against the delegated limit for functional budget changes and are therefore shown separately (Cabinet Other).

2018/19

Description	Source of Funding	Net Cost of Services £000	Capital Financing £000	Funding £000	Transfer to/(from) Reserves £000	Spend on Capital £'000	(Surplus)/ Deficit £000	Cabinet* £500k Limit £000	Cabinet Other £000	Council £000	Ch Exec. s151 Officer £000
Changes already made											
Approved Budget (43/2018)		38,093	(807)	(34,795)	(2,432)	30	89	0	1,490	0	130
EU Brexit Preparation Grant (i)	Grant			(105)	105		0				
Flexible Homelessness Support Top Up Grant (ii)	Grant	19		(19)			0				
Homelessness Prevention Top Up Grant (iii)	Grant	7		(7)			0				
Parks Improvement Grant (iv)	Grant			(25)	25		0				
Approved Budget at Q4		38,119	(807)	(34,951)	(2,302)	30	89	0	1,484	0	130

- i) Grant received from Government. To be held in reserves pending use.
- ii) Grant received from Government. To be c/fwd to be spent in 2019/20
- iii) Grant received from Government. To be c/fwd to be spent in 2019/20
- iv) Grant received from Government. To be transferred to reserve to draw down in 2019/20 when expenditure plans are known.

2019/20

Description	Source of Funding	Net Cost of Services £000	Capital Financing £000	Funding £000	Transfer to/(from) Reserves £000	Spend on Capital £'000	(Surplus)/ Deficit £000	Cabinet* £500k Limit £000	Cabinet Other £000	Council £000	Ch Exec. s151 Officer £000
Changes already made											
Approved Budget (43/2018)		37,189	(746)	(36,827)	438	0	54	0	0	0	0
Interim Social worker from ASC Contingency (i)	GF	0					0				50
Extended Rights to travel grant (ii)	GF	0		(13)			(13)				(13)
ROPE Expenditure Budget (iii)	Grant	98					98				98
ROPE Expenditure Budget (iii)	Grant	(98)					(98)				(98)
SEN Project from ASC Contingency (iv)	GF	0			0		0		200		
Approved Budget at Q4		37,189	(746)	(34,840)	(438)	0	41	0	200	0	37

- i) Interim social worker required, to be funded from the ASC Contingency
- ii) Additional grant received from government
- iii) Create income and expenditure to reflect grant received from Housing Infrastructure Fund (HIF)
- iv) Approval given in report 71/2019 to fund start-up costs of the new Special Educational Needs and Disabilities (SEND) provision to be established at Uppingham Community College. A maximum £200k was agreed but until figures are known no adjustment will be made.