

## Appendix A: 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 shown as "Cabinet Other".

Description	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
<b>Approved Budget Q4 (79/2019)</b>	<b>37,189</b>	<b>(746)</b>	<b>(36,840)</b>	<b>438</b>	<b>0</b>	<b>41</b>				
(i) Catmose Boiler Renewal (74/2019)	0	0			98	98		98		
(ii) Oakham Enterprise Park (75/2019)	0	0			110	110		110		
(iii) Winter Pressure Funding	(40)	0			40	0				40
(iv) Better Care Fund	226	0		(226)	0	0				226
(v) Budget Carry Forward	603	0		(603)	0	0		603		
<b>Approved Budget at Q1</b>	<b>37,978</b>	<b>(746)</b>	<b>(36,840)</b>	<b>(391)</b>	<b>248</b>	<b>249</b>	<b>0</b>	<b>208</b>	<b>0</b>	<b>40</b>

- i) Report 74/2019 approved the release of up to £98k from the General Fund to undertake works on the Boilers at Catmose House
- ii) Report 75/2019 approved the release of up to £110k from the General Fund to undertake works at Oakham Enterprise Park
- iii) Planned winter pressure expenditure has been reallocated, as part of the overall Better Care Fund projects, from revenue to capital to fund disabled facility grants as per para 2.5.2
- iv) The Better Care Fund programme has been finalised for 19/20 and will use £X from the BCF reserve. At the end of 18/19 £439k was held in the BCF reserve.
- v) In the Revenue and Capital Outturn 2018/19 (79/2019), Cabinet approved budget carry forwards of £713k of which £603k has been added to the 19/20 budget. In some areas, Officers are now indicating that funds may not be required and if this position remains the same during the year then funds will be released back to the General Fund.