

Appendix 3 Reconciliation of Directorate budgets

The Council approved the new Financial Procedure Rules changing the way budgets are managed to a functional approach rather than on individual cost centres. As a result some budgets have been transferred between directorates to ensure that costs on certain functions are shown within one directorate only rather than split. For example, both People and Resources Directorate had budgets for historic pension costs. The whole of this function now shows in Resources Directorate.

The Better Care Fund (BCF) Contingency has been removed from the People Directorate as it is a corporate reserve set up to cover a) the performance risk element of the BCF (failure to meet admission targets could result in a £54k loss of income to the Council); b) the likely shift of activity from health to social care as the LLR health economy looks to save £400m and reduce the number of hospital beds by 250 over the next two years; and c) the potential increase in activity arising from demographic changes and housing growth.

	Approved Budget 2015/16 £'000	Removal from Directorate £'000	Transfer between Directorates £'000	Revised Budget 2015/16 £'000	Fire Brigade £'000	Insurance £'000	Housing Floating Support £'000	C/fwd Earmarked Reserves £'000	Review Voluntary Sector £'000	Use of Existing ER £'000	Current Budget 2015/16 £'000
People	15,651	(200)	188	15,640			(106)	210		235	15,979
Places	12,369			12,369			106	140		126	12,741
Resources	5,714		(188)	5,525		25		96	20		5,666
Fire Authority	75			75	(75)						0
PeopleFirst Savings	(300)			(300)							(300)
BCF Contingency		200		200							200
Net Cost of Services	33,509	0	0	33,509	(75)	25	0	446	20	361	34,286