

# Appendix 1 Revenue Budget and MTFP Summaries

## 2022/23 Whole Council Revenue Budget

Directorate	Revenue Budget £
Adults	43,731,898
Children's Services	63,951,117
Population Health	14,072,491
Quality and Safeguarding	154,480
Place	58,135,814
Finance and IT	9,129,660
Governance	9,705,750
Corporate Costs	9,728,168
<b>Grand Total</b>	<b>208,609,378</b>

Spend Analysis	Revenue Budget £
<b>Expenditure</b>	
Employees	110,038,068
Premises Related Expenditure	9,966,255
Transport Related Expenditure	10,245,796
Supplies and Services	77,242,495
Transfer Payments	58,779,508
Recharge Expenses	8,094,884
Third Party Payments	160,777,608
Capital Items & Reserve Movements	(665,558)
Capital Financing Costs	10,983,000
<b>Expenditure Total</b>	<b>445,462,056</b>
<b>Income</b>	
Customer and Client Receipts	(36,539,627)
Government Grant Income	(150,156,385)
Interest Income	(4,163,700)
Other Grants Reimbursements and Contributions	(109,540)
Recharge Income	(31,195,095)
Other Income	(14,688,331)
<b>Income Total</b>	<b>(236,852,678)</b>
<b>Grand Total</b>	<b>208,609,378</b>

## 2022/23 Whole Council Medium Term Financial Plan – Budget Requirement

	2022/23 '£000	2023/24 '£000	2024/25 '£000	2025/26 '£000	2026/27 '£000
<b>Previous Year's Net Budget</b>	<b>194,494</b>	<b>208,609</b>	<b>217,956</b>	<b>225,063</b>	<b>232,054</b>
Budget adjustments	0	0	0	0	0
Removal of prior year non-recurrent budget	0	0	0	0	0
<b>Previous Year's Net Budget</b>	<b>194,494</b>	<b>208,609</b>	<b>217,956</b>	<b>225,063</b>	<b>232,054</b>
<b>Service Pressures</b>					
Staffing related cost pressure	5,440	3,381	3,449	3,518	3,588
Demographic pressures	12,356	1,491	1,536	1,582	1,629
Inflationary pressures	3,125	3,486	3,393	3,456	3,322
Reduction in other fees/charges/income	(1,339)	(700)	(250)	0	0
Grant reduction	0	0	0	0	0
Other service pressures	1,327	467	88	275	545
<b>Total service pressures</b>	<b>20,909</b>	<b>8,125</b>	<b>8,216</b>	<b>8,831</b>	<b>9,084</b>
Budget reductions	(1,183)	0	0	0	0
Existing savings to be delivered by management	(1,696)	(208)	(108)	(840)	0
New savings to be delivered by management	(4,782)	(2,683)	(1,000)	(1,000)	0
New funding	(7,176)	0	0	0	0
Funding Changes	9,308	4,112	0	0	0
Fees & charges	(991)	0	0	0	0
Vacancy factor	(274)	0	0	0	0
<b>Total service reductions</b>	<b>(6,794)</b>	<b>1,221</b>	<b>(1,108)</b>	<b>(1,840)</b>	<b>0</b>
<b>Net budget increase/(decrease)</b>	<b>14,115</b>	<b>9,346</b>	<b>7,108</b>	<b>6,991</b>	<b>9,084</b>
<b>Proposed total budget for year</b>	<b>208,609</b>	<b>217,956</b>	<b>225,063</b>	<b>232,054</b>	<b>241,138</b>

## 2022/23 Whole Council Medium Term Financial Plan – Funding the Budget

	2022/23 '£000	2023/24 '£000	2024/25 '£000	2025/26 '£000	2026/27 '£000
<b>Resources</b> <i>(Assumes increase in Council Tax)</i>					
Revenue Support Grant	0	(29,508)	(29,803)	(30,101)	(30,402)
Business Rates	(94,652)	(65,265)	(65,918)	(66,577)	(67,243)
Council Tax (assumes minimum 1.99% increase in future years)	(104,622)	(107,112)	(109,660)	(112,267)	(114,934)
Collection Fund (surplus)/deficit	(4,838)	(1,703)	0	0	0
New Homes Bonus	(790)	0	0	0	0
Use of reserves	(2,707)	(2,676)	(209)	(234)	0
Other funding	(1,000)	0	0	0	0
<b>Total resources</b>	<b>(208,609)</b>	<b>(206,192)</b>	<b>(205,517)</b>	<b>(209,106)</b>	<b>(212,506)</b>
<b>Imbalance (surplus)/deficit cumulative</b>	<b>(0)</b>	<b>11,764</b>	<b>19,546</b>	<b>22,948</b>	<b>28,633</b>

# Appendix 1 Revenue Budget and MTFP Summaries

## 2022/23 Budget Movements by Directorate

	Adults £000	Children's - Social Care £000	Children's - Education £000	Quality & Safeguarding £000	Population Health £000
<b>Previous Year's Net Budget</b>	<b>40,214</b>	<b>53,510</b>	<b>7,239</b>	<b>142</b>	<b>15,397</b>
Budget adjustments	0	0	0	0	(927)
Removal of prior years non-recurrent budget	0	0	0	0	0
<b>Revised net budget</b>	<b>40,214</b>	<b>53,510</b>	<b>7,239</b>	<b>142</b>	<b>14,470</b>
<b>Service Pressures</b>					
Staffing related cost pressure	1,308	1,399	92	16	50
Demographic pressures	6,103	5,067	0	0	0
Inflationary pressures	2,700	0	0	0	200
Reduction in other fees/charges/income	0	0	0	0	0
Grant reduction	0	0	0	0	0
Other service pressures	0	0	0	0	0
<b>Total service pressures</b>	<b>10,111</b>	<b>6,466</b>	<b>92</b>	<b>16</b>	<b>250</b>
<b>Service Reductions</b>					
Budget reductions	0	0	(90)	0	0
Existing savings to be delivered by management	0	0	19	0	(593)
New savings to be delivered by management	0	(2,944)	(235)	0	(52)
New funding	(3,295)	0	0	0	0
Funding Changes	(2,809)	0	0	0	(73)
Fees & charges	(500)	(1)	(31)	(2)	(0)
Vacancy factor	(85)	(53)	(20)	(1)	(2)
Budget virements between directors	97	(171)	169	0	73
<b>Total service reductions</b>	<b>(6,593)</b>	<b>(3,169)</b>	<b>(187)</b>	<b>(3)</b>	<b>(647)</b>
<b>Net budget increase/(decrease)</b>	<b>3,518</b>	<b>3,297</b>	<b>(95)</b>	<b>12</b>	<b>(398)</b>
<b>Proposed total budget for year</b>	<b>43,732</b>	<b>56,807</b>	<b>7,144</b>	<b>154</b>	<b>14,073</b>

# Appendix 1 Revenue Budget and MTFP Summaries

## 2022/23 Budget Movements by Directorate

	Place £000	Governance £000	Finance £000	Corporate £000	Total £000
<b>Previous Year's Net Budget</b>	<b>60,654</b>	<b>9,067</b>	<b>8,318</b>	<b>(47)</b>	<b>194,494</b>
Budget adjustments	927	16	8	(24)	0
Removal of prior years non-recurrent budget	0	0	0	0	0
<b>Revised net budget</b>	<b>61,581</b>	<b>9,083</b>	<b>8,326</b>	<b>(71)</b>	<b>194,494</b>
<b>Service Pressures</b>					
Staffing related cost pressure	1,480	732	288	75	5,440
Demographic pressures	0	0	0	1,186	12,356
Inflationary pressures	0	0	0	225	3,125
Reduction in other fees/charges/income	(1,339)	0	0	0	(1,339)
Grant reduction	0	0	0	0	0
Other service pressures	(1,226)	0	532	2,021	1,327
<b>Total service pressures</b>	<b>(1,085)</b>	<b>732</b>	<b>820</b>	<b>3,507</b>	<b>20,909</b>
<b>Service Reductions</b>					
Budget reductions	(271)	0	0	(822)	(1,183)
Existing savings to be delivered by management	(1,203)	20	0	61	(1,696)
New savings to be delivered by management	(425)	0	0	(1,126)	(4,782)
New funding	0	0	0	(3,881)	(7,176)
Funding Changes	0	0	0	12,190	9,308
Fees & charges	(389)	(56)	(11)	(2)	(991)
Vacancy factor	(73)	(27)	(11)	(1)	(274)
Budget virements between directors	0	(47)	5	(127)	0
<b>Total service reductions</b>	<b>(2,360)</b>	<b>(110)</b>	<b>(16)</b>	<b>6,292</b>	<b>(6,794)</b>
<b>Net budget increase/(decrease)</b>	<b>(3,445)</b>	<b>623</b>	<b>804</b>	<b>9,799</b>	<b>14,115</b>
<b>Proposed total budget for year</b>	<b>58,136</b>	<b>9,706</b>	<b>9,129</b>	<b>9,728</b>	<b>208,609</b>

## 2022/23 Forecast Specific Grant Income

Grant	2021/22 £000s	2022/23 £000s
Section 31 Business Rates Grant	7,961	9,094
Section 31 Business Rates Grant - COVID-19 reliefs	3,709	0
New Homes Bonus	654	790
COVID-19 Income Compensation Grant	1,296	1,648
Lower Tier Services Grant	350	368
2022/23 Services Grant	0	3,881
Social Care Support Grant	9,294	12,589
Better Care Fund (BCF)	12,087	12,977
Improved Better Care Fund (iBCF)	12,215	12,584
Independent Living Fund	726	726
Local Reform and Community Voices Grant	209	209
Supporting /Troubled Families Grant	804	804
Youth Justice Grant	554	463
Private Finance Initiative (PFI) Grant	14,196	14,196
Dedicated Schools Grant (including Teachers Pay and Pension Grant)	135,828	140,211
Schools Supplementary Grant	0	5,644
High Needs Supplementary Grant	0	1,300
Pupil Premium Grant	7,344	7,557
Universal Infant Free School Meals	1,440	1,491
PE & Sport Grant	892	888
Covid Catch Up Premium	650	0
Covid Recovery Premium	427	427
School Led Tutoring	416	297
Covid Summer School Grant	190	0

## 2022/23 Forecast Specific Grant Income (continued)

Grant	2021/22 £000s	2022/23 £000s
Covid Mass Testing Grant (Schools)	111	0
School Improvement Grant	213	106
Virtual School Head Role Extension	148	148
Housing Benefits - Mandatory Rent Allowances: subsidy	54,944	54,944
Housing Benefits - Mandatory Rent Rebates outside HRA: subsidy	2,349	2,349
Housing Benefit Administration Grant	822	830
Local Council Tax Support	297	298
Housing Benefit DHP Grant	407	548
Post 19 Adult Education	823	0
Community Safety Funding	244	354
Communities Fund	100	0
A Bed Every Night	270	270
Rough Sleepers Initiative	656	472
Flexible Homelessness Support Grant	328	328
Homelessness Reduction Grant	149	149
Domestic Abuse Grant	151	548
Digital Skills Programme	100	0
Social Workers in Schools Programme (SWIS)	456	200
Staying Put Grant	171	171
Unaccompanied Asylum Seeking Children Grant	469	560
Holiday Activities Fund	1,045	1,175
Department for Transport Minor Maintenance Grant	0	1,500
<b>Total Grants</b>	<b>275,495</b>	<b>293,094</b>

## 2022/23 Budget Virements

Directorate	Reason for virement	Virement Between	Transfer Between		Virement amount	Nature of virement
			Debit	Credit		
Adults	Transfer of Property related budgets from Commissioning Service to Property Management Service to improve monitoring of demand and spend levels associated with the Councils Supported Accommodation Properties.	Service	Long Term Support	Commissioning	103,615	Recurrent
Adults	Removal of Breathing Space Grant Income and Expenditure for associated projects. This was a One Off Grant Agreement for 21/22	Income and Expenditure	Income	Expenditure	1,690	Recurrent
Adults	New funding agreement with the Clinical Commissioning Group (CCG) to fund a new contract to support Dementia Projects	Income and Expenditure	Expenditure	Income	111,945	Recurrent
Adults	Allocation of budget to support the installation of support equipment by the Sensory Service. This allows the service to manage their associated costs, and ensures service users with sensory needs are provided with necessary equipment to support them in their home.	Function	Sensory Services	Integrated Community Equipment Service	17,000	Recurrent
Adults	Allocation of budget from Workforce Development to bring existing workforce budgets into the service. This will create an opportunity to manage and utilise funds to support front line workers training needs.	Director	Adults	Governance	46,000	Recurrent
Adults	Budget brought in line with current level of care packages with a Funded Nursing Care element funded by the Clinical Commissioning Group (CCG), the funding with offset this increased cost	Income and Expenditure	Expenditure	Income	162,530	Recurrent



## 2022/23 Budget Virements (continued)

Directorate	Reason for virement	Virement Between	Transfer Between		Virement amount	Nature of virement
			Debit	Credit		
Adults	Budget for CRISTAL Care Awards 2022 for excellence in Tameside and Glossop social care. Planned to be funded from external sponsorships	Income and Expenditure	Expenditure	Income	3,000	Recurrent
Adults	Improved Better Care Fund provided by central government is separated from Better Care Fund shared by the CCG, and ring-fenced separately from departmental budgets	Function	Senior Management	Grant Income Management	11,060,740	Recurrent
Adults	Winter Pressures Grant is consolidated into the Improved Better Care Fund (iBCF) from 2022/23	Function	Senior Management	Grant Income Management	1,154,000	Recurrent
Adults	New budget allocated for Graphnet software managing health and social care records	Director	Adults	Contingency	50,650	Recurrent
Children's	Transfer funds from Children's Services to Legal Services to appoint an in-house member of staff to support child legal cases	Director	Governance	Children's Services	53,580	Recurrent
Children's	Transfer of Workforce Development budget from Governance to Children's Directorate	Director	Children's Services	Governance	52,930	Recurrent
Children's	Splitting of AD for Children's Commissioning Post between Education Directorate and Children Social Care Directorate	Assistant Director	Children's Services	Education	40,890	Recurrent
Children's	Transfer of Early Years Quality Team and associated budgets from Children's services to Education	Assistant Director	Education	Children's Services	210,320	Recurrent

## 2022/23 Budget Virements (continued)

Directorate	Reason for virement	Virement Between	Transfer Between		Virement amount	Nature of virement
			Debit	Credit		
Children's	Ofsted investment report -staffing redesign	Pay and Non-Pay	Pay	Non-Pay	25,000	Recurrent
Children's		Service	Child Protection & Children In Need	Children's Social Care Senior Management	242,500	Recurrent
Children's		Service	Children's Social Care Safeguarding & Quality Assurance	Children's Social Care Senior Management	96,310	Recurrent
Children's		Service	Early Help, Early Years & Neighbourhoods	Children's Social Care Senior Management	54,980	Recurrent
Children's		Service	Looked After Children (Support Teams)	Children's Social Care Senior Management	459,740	Recurrent
Children's	Signs of Safety Programme Design and Implementation	Pay and Non-Pay	Pay	Non-Pay Reserves	234,400	Recurrent
Children's	Regrade to Personal Advisors funded by reduction in non-pay budgets for Transitional Support Properties	Pay and Non-Pay	Pay	Non-Pay	16,900	Recurrent
Children's	Budget identified to mitigate 2021-22 savings which were not achievable	Function	Pupil Support	Education Psychology	6,180	Recurrent

## 2022/23 Budget Virements (continued)

Directorate	Reason for virement	Virement Between	Transfer Between		Virement amount	Nature of virement
			Debit	Credit		
Children's	Changes as per Foster Care Offer Report	Pay and Non-Pay	Non-Pay Looked After Children (Support Teams)	Pay Looked After Children (Support Teams)	5,930	Recurrent
Children's		Service	Looked After Children (Support Teams)	Looked After Children (External Placements)	11,670	Recurrent
Children's		Service	Looked After Children (Internal Placements)	Looked After Children (External Placements)	980,980	Recurrent
Children's	Budget identified to mitigate 2021-22 savings which were not achievable	Service	Special Educational Needs and Disabilities	Assistant Executive Director - Education	51,080	Recurrent
Children's	Health contribution to support multi agency diagnostic pathway for autism	Income and Expenditure	Expenditure	Income	15,420	Non-recurrent
Children's	Education Psychology Service Review	Income and Expenditure	Expenditure	Income	72,590	Recurrent
Children's	Contribution towards joint working arrangement costs with Stockport MBC	Income and Expenditure	Expenditure	Income	64,340	Non-recurrent
Children's	Additional Capacity in the SEND Statutory Assessment Team - Reserve Funding Approved July 2021	Pay and Non-Pay	Pay	Non Pay (Reserve)	155,990	Non-recurrent
Children's	Virtual School & College - reduce third party payments to support the increase in pay costs	Pay and Non-Pay	Pay	Non Pay	22,470	Recurrent

## 2022/23 Budget Virements (continued)

Directorate	Reason for virement	Virement Between	Transfer Between		Virement amount	Nature of virement
			Debit	Credit		
Children's	Education Traded Services review - increased traded income to offset increase in expenditure	Income and Expenditure	Expenditure	Income	34,070	Recurrent
Children's	Dedicated Schools Grant Funded Services - increased grant income to support increase in expenditure	Income and Expenditure	Expenditure	Income	132,060	Recurrent
Children's	Rationalisation of budgets to align resources	Service	Education Improvement and Partnerships	Special Educational Needs and Disabilities	2,510	Recurrent
Population Health	Reallocation of the Be Well Contract budget to support the transfer of employees from the NHS to the Council as part of a TUPE arrangement.	Pay and Non-Pay	Pay	Non Pay	1,055,510	Recurrent
Population Health	Removal of Adults Obesity Grant Income and Expenditure for associated projects. This was a One Off Grant Agreement for 21/22	Income and Expenditure	Income	Expenditure	209,740	Recurrent
Population Health	Removal of Children's Obesity Grant Income and Expenditure for associated projects. This was a One Off Grant Agreement for 21/22	Income and Expenditure	Income	Expenditure	153,470	Recurrent
Population Health	Removal of Mental Health Prevention and Promotion Grant income and Expenditure for associated projects. This was a One Off Grant Agreement for 21/22	Income and Expenditure	Income	Expenditure	338,320	Recurrent
Population Health	Removal of Drug Treatment Grant income and Expenditure for associated projects. This was a One Off Grant Agreement for 21/22	Income and Expenditure	Income	Expenditure	406,000	Recurrent

## 2022/23 Budget Virements (continued)

Directorate	Reason for virement	Virement Between	Transfer Between		Virement amount	Nature of virement
			Debit	Credit		
Population Health	Transfer of Personal Responsibility Education Program Grant, funded through the Population Health Grant from Department of Health & Social Care from Contingency to the Population Health directorate.	Director	Population Health	Contingency	73,320	Recurrent
Finance and IT	SIMS School Trading Account The Council has delivered SIMS support to Tameside schools since the introduction of Local Management of Schools. The core SIMS Team was made up of just three team members, topped up with technical/specialist expertise from a 3rd party company. Following early retirements in the team a range of options for service delivery were considered. Due to the highly specialist nature of the support the only viable option going forward was to provide the support via a third party. The budget has thus been adjusted to reflect the service delivery model now in place.	Service	Digital Tameside - Schools Trading Account	Digital Tameside - Device Management	42,260	Recurrent
Finance and IT			Digital Tameside - Schools Trading Account	Digital Tameside - ICT Services	2,800	Recurrent

## 2022/23 Budget Virements (continued)

Directorate	Reason for virement	Virement Between	Transfer Between		Virement amount	Nature of virement
			Debit	Credit		
Finance and IT	Digital Tameside ICT Investment Programme Re-profiling - See Appendix 13 (Finance & IT Service Plan)	Service	ICT Replacements & Investments	Digital Tameside - Device Management	50,950	Recurrent
Finance and IT			Systems/Misc	ICT Replacements & Investments	41,670	Recurrent
Finance and IT			ICT Replacements & Investments	Data Centre	150,870	Recurrent
Finance and IT			Networks & Telephony	ICT Replacements & Investments	9,620	Recurrent
Finance and IT			ICT Replacements & Investments	Cyber/Security	49,720	Recurrent
Finance and IT			ICT Replacements & Investments	Managed Service	198,810	Recurrent
Finance and IT	The allocation of the budget for the Corporate Kiddie Voucher Scheme to be transferred to Corporate	Director	Finance and IT	Corporate	5,300	Recurrent
Governance	The allocation of the budget for the Corporate Kiddie Voucher Scheme to be transferred to Corporate	Director	Governance	Corporate	13,645	Recurrent
Governance	Legal budget allocated in 21/22 for a specific project that is not required in 22/23	Director	Contingency	Governance	15,820	Recurrent

## 2022/23 Budget Virements (continued)

Directorate	Reason for virement	Virement Between	Transfer Between		Virement amount	Nature of virement
			Debit	Credit		
Governance	Discretionary Housing Payments budget based on 21/22 budget as 22/23 not known to date	Income and Expenditure	Expenditure - Housing Benefits Payments	Income - Housing Benefits Grant	141,060	Recurrent
Governance	Priority Account Service (Early Payment Scheme Oxygen project) - Income and Expenditure budgets based on 21/22 forecast	Income and Expenditure	Expenditure	Income	14,000	Recurrent
Corporate Costs	Reduction in GMCA budget allocation to fund various other services within Corporate Costs	Assistant Director	Corporate Costs	Corporate Costs	19,560	Recurrent
Corporate Costs	Removal of Income budget in relation to Members personal telephone	Income and Expenditure	Income	Expenditure	14,160	Recurrent
Corporate Costs	Removal of savings targets for single person discount council tax review and organisational workforce savings that have been delivered by increasing both our council tax income and internal vacancy factor respectively.	Income and Expenditure	Income	Expenditure	361,000	Recurrent
Operations & Neighbourhoods	Highways Minor Maintenance Grant received from Department of Transport resulting in additional spending power of £1.5m on footway and carriageway reactive maintenance within the Engineers & Highways Service	Income and Expenditure	Expenditure	Income	1,500,000	Recurrent

## 2022/23 Budgeted Reserve Transfers

Directorate	Details of request	Reserve Name	Nature of Reserve	Transfer to/from reserves	Amount to be transferred £
Children's	Additional Capacity in the SEND Statutory Assessment Team - Reserve Funding Approved at Cabinet in July 2021	Education Reserve	Earmarked	Transfer from	(155,990)
Children's	To fund additional fixed term staff using previous years unspent Troubled/Supporting Families Grant	Children's Unspent Revenue Grant & Cont Reserve	Unspent grant	Transfer from	(62,595)
Children's	To fund additional fixed term posts as part of the Ofsted Investment Report	Medium Term Financial Strategy Reserve	Earmarked	Transfer from	(410,330)
Children's	To fund additional fixed term posts as part of the Signs of Safety Investment Report	Population Health Reserve	Earmarked	Transfer from	(234,400)
Children's	To fund a one-off fixed term additional service for Youth Justice	Children's Unspent Revenue Grant & Cont Reserve	Earmarked	Transfer from	(55,410)
Children's	Unspent grant to be carried forward to 2023/24 to deliver the youth justice early intervention and prevention work stream	Children's Unspent Revenue Grant & Cont Reserve	Unspent grant	Transfer to	23,350
Population Health	To part-fund a Mental Health Support Officer in Population Health	Children's Unspent Revenue Grant & Cont Reserve	Unspent grant	Transfer from	(27,090)
Operations & Neighbourhoods	Unspent Cultural Grants from previous years due to events not being able to take place under COVID restrictions	Community Services Unspent Revenue Grant & Cont Reserve	Unspent grant	Transfer from	(100,880)
Operations & Neighbourhoods	Previous years unspent grant to fund initiatives in the Welfare Rights Service aimed at preventing repossessions and homelessness	Community Services Unspent Revenue Grant & Cont Reserve	Unspent grant	Transfer from	(112,750)



## 2022/23 Budgeted Reserve Transfers (continued)

Directorate	Details of request	Reserve Name	Nature of Reserve	Transfer to/from reserves	Amount to be transferred £
Operations & Neighbourhoods	Contribution towards the funding of a temporary Debt Advisor Post within the Welfare Rights Service	Neighbourhoods & Communities Reserve	Earmarked	Transfer from	(20,000)
Operations & Neighbourhoods	Previous years unspent grant to fund the Councils strategy to prevent Homelessness and Rough Sleeping in line with Greater Manchester ambitions	Community Services Unspent Revenue Grant & Cont Reserve	Unspent grant	Transfer from	(161,150)
Operations & Neighbourhoods	Previous years balance of Community Safety Grant, it is expected that this will be fully utilised, along with the 2022/23 allocation by 31st March 2023	Community Services Unspent Revenue Grant & Cont Reserve	Unspent grant	Transfer from	(230,000)
Operations & Neighbourhoods	An element of the value recharged for vehicles is transferred into a reserve to ensure sufficient funding is in place to meet the maintenance costs over the expected useful life.	Fleet Maintenance Reserve	Earmarked	Transfer to	75,000
Operations & Neighbourhoods	To fund future crematorium refurbishments and repairs to enable continuity of a key service. The transfer is dependant on the financial position of Bereavement Services at financial year end	Crematorium Contingency Reserve	Earmarked	Transfer to	100,000
Finance & IT	Expected contribution to Insurance reserves based on annual actuarial assessment of insurance provision and reserve requirements.	Insurance Reserves	Earmarked	Transfer to	154,820
Finance & IT	Contribution to IT investment smoothing reserve to fund IT Investments as set out in Appendix 13.	IT Investment Fund/Replacement	Earmarked	Transfer to	690,230

## 2022/23 Budgeted Reserve Transfers (continued)

Directorate	Details of request	Reserve Name	Nature of Reserve	Transfer to/from reserves	Amount to be transferred £
Finance & IT	Expected use of IT investment reserve as per five year investment plan approved in February 2020 as part of the 2020/21 budget report. Further details of planned works in 2022/23 in Appendix 13.	IT Investment Fund/Replacement	Earmarked	Transfer from	(549,930)
Finance & IT	Forecast drawdown from reserve for Teachers Maternity Insurance scheme. Scheme is self financing over the medium term but net cost/surplus will fluctuate between years.	Teacher Maternity Insurance	Earmarked	Transfer from	(59,290)
Growth	Annual transfer to the PFI affordability reserve to finance the related contractual costs over the remaining term of the contract.	BSF Affordability	Accounting	Transfer to	3,541,887
Growth	Annual transfer from the PFI Affordability Reserve to finance the related contractual unitary charge	BSF Affordability	Accounting	Transfer from	(2,423,440)
Growth	Transfer of service charges (Charlestown and Hattersley Industrial Units) to sinking fund reserve to finance future years industrial units annual maintenance costs	Service Charge	Earmarked	Transfer to	14,160