

Revenue Budget Amendments Quarter 3 (Q3)

1.1 The revenue budget approved by the Shadow Authority on 1 March. Subsequent adjustments made to the approved budget are summarised in the table below. The only changes to the overall budget approved by the Shadow Authority relates to :

- transfers from earmarked reserves totalling £3.490 (to cover service expenditure included within the directorate forecast)
- addition of parish precept expenditure to the budget (no impact on Cumberland resources, as these are financed from parish precept council tax income that has been added to the revenue budget financing)
- updates to the allocations of services/cost centres between directorates (no impact on total budget)
- reallocation of centrally held contingency budgets in respect of inflation and pension costs (no impact on total budget).

Table 1 - Summary of Budget Adjustments

Directorate	Approved budget	Release of E/M Reserves	Parish Precepts	Service Allocations	Reallocate Contingencies	Current budget [Dec 23']
	£m	£m	£m	£m	£m	£m
Assistant Chief Executive	2.812	0.000	0.000	0.171	0.140	3.123
Business Transformation & Change	13.663	0.045	0.000	0.870	0.696	15.274
Resources	82.344	0.527	0.000	(5.683)	(18.938)	58.250
Place, Sustainable Growth & Transport	67.516	(0.082)	0.000	1.304	3.366	72.104
Public Health & Communities	5.024	2.905	0.000	(0.327)	0.118	7.720
Adult Social Care & Housing	68.095	0.095	0.000	(1.499)	11.002	77.693
Children and Family Wellbeing	63.594	0.000	0.000	(1.831)	3.609	65.372
Chief Executive	0.231	0.000	0.000	(0.005)	0.007	0.233
Net Expenditure on Services	303.279	3.490	0.000	(7.000)	0.000	299.769
Parish Precepts	0.000	0.000	4.954	4.954	0.000	4.954
Net Expenditure on Services & Parish Precepts	303.279	3.490	4.954	(7.000)	0.000	304.723
Less: Planned Use of Earmarked Reserves / GF	(11.723)	0.000	0.000	0.000	0.000	(11.723)
Less: Additional Use of Earmarked Reserves	0.000	(3.490)	0.000	0.000	0.000	(3.490)
Contribution (to) General Fund (CCH)	0.000	0.000	0.000	7.000	0.000	7.000
Net Budget Requirement / Projected Outturn	291.556	0.000	4.954	0.000	0.000	296.510