

Recharge Methodology 2016/17

The Service Reporting Code of Practice requires Council's to determine the full cost of services by allocating overheads to each service area.

Most support services can be recharged for their actual consumption; therefore budgets are based on historical consumption data, available at the time the budget is set.

However, support services that are unable to be recharged on actual consumption are set out in the table below, along with the allocation method of central costs.

Service	Current
Facilities (incl Archiving)	Headcount
IT (incl Local Print & Telephones)	Headcount, with adjustment for areas such as Home Care, where headcount is not reflective of IT usage.
Central Printing	Budgeted expenditure
HR and Payroll	Headcount
Health & Safety	Headcount
Customer Services	Headcount
Finance	Time allocation of finance staff
Internal audit	Budgeted income plus expenditure
Procurement	Budgeted non-payroll expenditure
Communications	20% Corporate and Democratic Core 80% headcount
Policy and performance	20% Corporate and Democratic Core 80% headcount
Property management	Time allocation of property staff
Fleet	Use of vehicles
Legal	Time allocation
Insurance	Headcount
Building Maintenance	Budgeted expenditure