

Recharge Methodology 2015/16

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
Milton Keynes Service Partnership (MKSP)	Allocated to support services, then allocated as set out below
Business Support (MKSP)	FTEs assigned to service areas
Facilities	Headcount
General IT	Headcount
General HR	Headcount
Health & safety	Headcount
Public Access	Headcount
General 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