

### An Example From the WBC Budget for 2012/13

See Sheet:

- (i) In the total budget for Recycling - Kerbside of £1,296,030 there is a charge from HR of £38,950
- (ii) HR recharges on the basis of head count and this results in approximately 5.65% of the total costs of HR being charged to Recycling - Kerbside.
- (iii) The total cost of the WBC share of HR is £687,780 and of this £143,250 comes from other departments charging HR plus a £64,220 for accommodation.
- (iii) The largest charge of the other departments is £50,370 from the CSC so we can follow this charge back to see how that is made up in the CSC budget.
- (iv) The total budget for the CSC is fully recharged to other departments based on a calculation of usage by those departments. The percentage to HR is approximately 4.65%.
- (v) This gives a charge of £50,370 to HR. We can then look at the CSC budget to see how this £50,370 is made up.
- (v) By taking 5.65% of the 4.65% we can see how much of the CSC budget actually ends up in Recycling - Kerbside (via the HR charge). It is approximately £2,778.
- (v) Of this £2,778 , £286 was a charge from ICT. This too could be tracked back but sanity will hopefully prevail and we would stop at this point.

KMH000 - Recycling - Kerbside Cost Centre	Original 2012/13
A0101 - Basic Salary	596,680
A0102 - Employer's NI	45,440
A0103 - Employer's Superannuation Cont	139,270
A0104 - Overtime	18,000
A0105 - Local Weighting	20,750
A0109 - IAS19 Adj.	-38,970
A0118 - Agency Staff	95,820
A0202 - Employee Expenses	200
A0203 - Employee Related Insurance	5,750
C0201 - Recharges From Vehicle Pool WAT5701 - Plant & Vehicles	367,470
D0101 - Equipment Furniture & Material	2,050
H0101 - I&E Depreciation	100,760
I0113 - Sales-Paper	-205,000
I0114 - Sales-Glass	-7,670
I0115 - Sales-Cans & Plastics	-21,000
I0537 - Miscellaneous Fees & Charges WJ0082 - TRDC	-7,720
J0202 - Other LA/Public Body Contribs WJ0088 - Herts County Council	-137,340
J0204 - Other Income	-2,500
J0204 - Other Income WJ0088 - Herts County Council	-185,260
G0101 - Support Service Charges WPALA900 - Paid To Human Resources Team	38,950
G0101 - Support Service Charges WPAMC000 - Paid To Corporate Employee Exp	12,190
G0101 - Support Service Charges WPATA900 - Paid To Accountancy Services	1,980
G0101 - Support Service Charges WPATB900 - Paid To Acct Payable Client	2,330
G0101 - Support Service Charges WPBAP900 - Paid To Debt Recovery Client	1,420
G0101 - Support Service Charges WPKKA001 - Paid To Env Mgt - Street Clean	15,110
G0101 - Support Service Charges WPKMA000 - Paid To O/H-Waste Recycl	357,540
G0101 - Support Service Charges WPKPB001 - Paid To Plant & Vehicle O/H	79,780
	1,296,030

Head Count used for the Reallocation of HR Costs 2012/13 Budget

CostCentre	HeadCount	% of Total
AAP000	3	0.65200
AAX000	4	0.86940
ABE000	2	0.43470
ACA000	1	0.21730
ACX000	9	1.95610
ADG000	2	0.43470
ADH000	4	0.86940
ADM000	1	0.21730
ADP000	3	0.65200
ADW000	2	0.43470
ADX000	25	5.43360
AEA000	3	0.65200
AHC000	2	0.43470
AHD000	5	1.08670
AHX000	8	1.73880
AJX000	10	2.17340
AKA000	3	0.65200
AKB000	3	0.65200
ALA900	1	0.21730
APA000	1	0.21730
BEA000	2	0.43470
DDI000	3	0.65200
DEA000	5	1.08670
DFC000	9	1.95610
DFE000	8	1.73880
DGT000	1	0.21730
DHR000	3	0.65200
DLM000	2	0.43470
EBA000	22	4.78160
EBL000	7	1.52140
FKC000	7	1.52140
FKD000	11	2.39080
FNA000	2	0.43470
FNE000	8	1.73880
FPA000	2	0.43470
GAA000	11	2.39080
GBA000	20	4.34690
GCA000	7	1.52140
GGA000	1	0.21730
HDR000	7	1.52140
JAC000	3	0.65200
JAG000	8	1.73880
JAN000	8	1.73880
JCL000	5	1.08670
KEA000	1	0.21730
KEC000	4	0.86940
KKA000	5	1.08670
KKA001	5	1.08670
KLC000	37	8.04170
KMD000	5	1.08670
KME000	15	3.26020
KMF000	3	0.65200
<b>KMH000</b>	<b>26</b>	<b>5.65140</b>
KNA000	1	0.21730
KNN000	13	2.82550
KNP000	1	0.21730
KNR000	4	0.86940
KNS000	11	2.39080
KPA000	2	0.43470
KRA000	1	0.21730

Add in Shared Service Clients:

	Head Count	Metrics	Equiv HC	
ATA900	16	0.60	9.6000	2.08650
ATB900	4	0.60	2.4000	0.52160
AVA900	5	0.60	3.0000	0.65200
BAR900	6	0.60	3.6000	0.78240
BAM900	3	0.61	1.8300	0.39770
BAC900	3	0.61	1.8300	0.39770
BAD900	11	0.61	6.7100	1.45840
BAP900	17	0.61	10.3700	2.25390
BAF900	35	0.57	19.9500	4.33600
AWA900	21	0.61	12.8100	2.78420
			<b>460</b>	<b>100.00000</b>

<b>ALA900 - Human Resources Cost Centre</b>	<b>Budget 2012/13</b>	<b>5.6514% to KMH000</b>
A0101 - Basic Salary	9,990	560
A0102 - Employer's NI	730	40
A0103 - Employer's Superannuation Cont	2,770	160
A0105 - Local Weighting	320	20
A0109 - IAS19 Adj.	-24,400	-1,380
A0127 - Vacancy Savings	-140	-10
A0203 - Employee Related Insurance	570	30
E0101 - Shared Services	471,140	26,730
I0607 - Income-Administration Charges WJ0088 - Herts County Council	-40	0
I0607 - Income-Administration Charges WJ0138 - WHCJC	-3,000	-170
G0101 - Support Service Charges WPKEC000 - Paid To T/H Offices	64,220	3,630
H0101 - I&E Depreciation	22,370	1,260
<b>Total "Direct" HR costs</b>	<b>544,530</b>	<b>30,870</b>
<b>Charges From Other Cost Centres:</b>		
G0101 - Support Service Charges WPADX000 - Paid To Customer Service Centre	50,370	2,850
G0101 - Support Service Charges WPAWA900 - Paid To ICT Services Client	47,100	2,660
G0101 - Support Service Charges WPAHX000 - Paid To Legal Services Team	18,340	1,040
G0101 - Support Service Charges WPAVA900 - Paid To Internal Audit Client	14,410	810
G0101 - Support Service Charges WPAMC000 - Paid To Corporate Employee Exp	5,570	310
G0101 - Support Service Charges WPATA900 - Paid To Accountancy Services	5,090	290
G0101 - Support Service Charges WPAKA000 - Paid To Printing Section	1,060	60
G0101 - Support Service Charges WPAKB000 - Paid To Internal Mail	590	30
G0101 - Support Service Charges WPATB900 - Paid To Acct Payable Client	570	30
G0101 - Support Service Charges WPBAP900 - Paid To Debt Recovery Client	150	10
	<b>687,780</b>	<b>38,960</b>

**Percentages used for the Reallocation of CSC Costs 2012/13 Budget**

<b>ADX000 - Customer Service Centre Charges:</b>		<b>%</b>
AAA000	Corporate Management	1.86159
AAP000	Corporate Projects	0.40469
ACX000	Community Services Support	4.28976
ADW000	Information Unit	1.01174
AGB000	Registration Of Electors	3.72319
AGX000	Members Remuneration & Facil	1.25455
AKA000	Printing Section	1.01174
ALA900	Human Resources Client	4.65399
APA000	Finance Services	1.86159
AWA900	ICT Services Client	1.86159
BAD900	Taxation - Council Tax Client	21.16552
BAF900	Council Tax Benefits Client	13.51680
EBA000	Environmental Health Team	9.79361
EBL000	Licensing Team	0.93080
EGA000	Taxi Licensing (inc. Hackney)	0.93080
GBA000	Development Control	6.43464
GCA000	Building Control (0)	5.58478
JAG000	Homelessness Preventn & Advce	4.65399
JAN000	Housing Needs	4.65399
KKA000	Environmental mgt & support	10.40065
		<u>100.00000</u>

ADX000 - Customer Service Centre	Original 2012/13	4.653986% to ALA900	5.5203% to KMH000
A0101 - Basic Salary	586,700	27,305	1,507
A0102 - Employer's NI	45,290	2,108	116
A0103 - Employer's Superannuation Cont	156,530	7,285	402
A0105 - Local Weighting	17,490	814	45
A0106 - Supplement	5,300	247	14
A0107 - First Aid	380	18	1
A0109 - IAS19 Adj.	-43,810	-2,039	-113
A0118 - Agency Staff	8,500	396	22
A0127 - Vacancy Savings	-8,120	-378	-21
A0202 - Employee Expenses	1,030	48	3
A0203 - Employee Related Insurance	5,530	257	14
C0401 - Travelling Expenses	500	23	1
D0101 - Equipment Furniture & Material	2,760	128	7
D0401 - Printing & Stationery	4,150	193	11
D0402 - Publications	100	5	0
D0501 - Professional Fees-Consultant	13,870	646	36
D0601 - Telephones WJ0296 - Voice Automated Telephony	14,500	675	37
D0612 - Software-Maintenance	1,500	70	4
D0621 - Telephone Call Handling	7,980	371	20
D0624 - Postages	350	16	1
D0802 - Conferences	500	23	1
D1144 - Efficiency Savings	-49,000	-2,280	-126
G0101 - Support Service Charges WPADW000 - Paid To Information Unit	7,180	334	18
G0101 - Support Service Charges WPAKA000 - Paid To Printing Section	350	16	1
G0101 - Support Service Charges WPALA900 - Paid To Human Resources Team	37,450	1,743	96
G0101 - Support Service Charges WPAMC000 - Paid To Corporate Employee Exp	11,730	546	30
G0101 - Support Service Charges WPATA900 - Paid To Accountancy Services	2,270	106	6
G0101 - Support Service Charges WPATB900 - Paid To Acct Payable Client	750	35	2
G0101 - Support Service Charges WPAVA900 - Paid To Internal Audit Client	3,600	168	9
G0101 - Support Service Charges WPAWA900 - Paid To ICT Services Client	111,500	5,189	286
G0101 - Support Service Charges WPAWW008 - Paid To C.R.M.	58,350	2,716	150
G0101 - Support Service Charges WPKEC000 - Paid To T/H Offices	56,640	2,636	146
H0101 - I&E Depreciation	20,420	950	52
	<u>1,082,270</u>	<u>50,370</u>	<u>2,778</u>