

## APPENDIX C(i)

SUBJECTIVE ANALYSIS	2009/10 Estimate £	2009/10 Revised £	2009/10 Actuals £	Variance £	True Variance £
Direct Employee Expenses	21,999,400	21,722,900	20,252,819	-1,470,081	-447,575
Indirect Employee Expenses	712,500	1,717,900	1,652,455	-65,445	-65,445
<b>Employees</b>	<b>20,566,600</b>	<b>23,440,800</b>	<b>21,905,274</b>	<b>-1,535,526</b>	<b>-513,020</b>
Apportionment of Operational Buildings	177,000	188,800	790,278	601,478	601,478
Cleaning and Domestic Supplies	432,300	450,200	430,347	-19,853	-19,853
Energy Costs	848,800	941,500	869,308	-72,192	-72,192
Grounds Maintenance Costs	1,597,200	1,555,900	1,661,513	105,613	105,613
Premises Insurance	99,900	115,600	121,569	5,969	5,969
Rates	824,500	831,200	819,024	-12,176	-12,176
Rents	729,200	742,400	736,800	-5,600	-5,600
Repair and Maintenance of Buildings	1,271,800	1,263,400	1,262,847	-553	-553
Water Services	269,100	282,000	251,134	-30,866	-30,866
<b>Premises Related Expenditure</b>	<b>6,380,800</b>	<b>6,371,000</b>	<b>6,942,820</b>	<b>571,820</b>	<b>571,820</b>
Car Allowance	326,800	307,400	317,556	10,156	10,156
Contract Hire and Operating Leases	776,400	720,700	548,542	-172,158	-172,158
Direct Transport Costs	1,325,000	1,239,600	1,169,248	-70,352	-70,352
Public Transport	17,900	9,000	10,981	1,981	1,981
Transport Insurance	60,300	76,200	77,656	1,456	1,456
<b>Transport Related Expenditure</b>	<b>2,461,200</b>	<b>2,352,900</b>	<b>2,123,982</b>	<b>-228,918</b>	<b>-228,918</b>
Catering	80,700	95,400	95,887	487	487
Clothing Uniform and Laundry	79,200	77,900	66,039	-11,861	-11,861
Communications and Computing	1,031,100	1,053,700	1,026,380	-27,320	-27,320
Contribution to Provisions	95,700	110,100	170,199	60,099	60,099
Equipment, Furniture and Materials	1,376,100	1,402,900	1,372,673	-30,228	-30,228
General Expenses	551,500	536,600	507,917	-28,683	-28,683
Grants and Subscriptions	4,379,000	9,404,200	6,232,410	-3,171,790	-554,574
Miscellaneous Expenses	-212,500	366,200	506,554	140,354	140,354
Printing, Stationery and General Office Expenses	672,800	740,700	687,748	-52,952	-52,952
General Services	4,432,500	4,439,800	4,074,274	-365,526	-365,526
<b>Supplies and Services</b>	<b>17,715,700</b>	<b>18,227,500</b>	<b>14,740,081</b>	<b>-3,487,419</b>	<b>-870,204</b>
Recharges	19,755,300	18,771,200	16,973,935	-1,797,265	-1,797,265
<b>Support Services</b>	<b>17,579,400</b>	<b>18,771,200</b>	<b>16,973,935</b>	<b>-1,797,265</b>	<b>-1,797,265</b>
Depreciation	10,133,000	3,908,300	6,374,182	2,465,882	516,260
<b>Capital Charges</b>	<b>3,988,200</b>	<b>3,908,300</b>	<b>6,374,182</b>	<b>2,465,882</b>	<b>516,260</b>
Interest Payments	7,887,300	8,810,600	10,567,506	1,756,906	328,449
<b>Capital Financing Costs</b>	<b>7,887,400</b>	<b>8,810,600</b>	<b>10,567,506</b>	<b>1,756,906</b>	<b>328,449</b>
Housing Benefit	42,060,400	45,559,200	45,707,331	148,131	148,131
<b>Transfer Payments</b>	<b>48,405,900</b>	<b>45,559,200</b>	<b>45,707,331</b>	<b>148,131</b>	<b>148,131</b>
Appropriations	9,978,100	8,997,700	10,706,486	1,708,786	3,691,557
<b>Appropriations</b>	<b>9,549,200</b>	<b>8,997,700</b>	<b>10,706,486</b>	<b>1,708,786</b>	<b>3,691,557</b>
<b>TOTAL</b>	<b>133,768,300</b>	<b>136,439,200</b>	<b>136,041,598</b>	<b>-397,602</b>	<b>1,846,810</b>
Appropriations	-12,190,300	-11,984,400	-14,866,410	-2,882,010	-2,008,863
<b>Appropriations</b>	<b>-11,781,100</b>	<b>-11,984,400</b>	<b>-14,866,410</b>	<b>-2,882,010</b>	<b>-2,008,863</b>
Capital Related Income	-7,224,100	-5,227,400	-3,332,510	1,894,890	-87,880
<b>Capital Financing Income</b>	<b>-6,743,100</b>	<b>-5,227,400</b>	<b>-3,332,510</b>	<b>1,894,890</b>	<b>-87,880</b>
Customer Fees and Charges	-14,317,200	-13,718,700	-13,806,863	-88,163	-88,163
Government Grants	-43,327,300	-47,702,800	-47,889,154	-186,354	-186,354
Interest	-5,367,500	-5,396,600	-4,264,728	1,131,872	-2,918
Other Grants and Contributions	-3,204,200	-5,372,300	-5,507,505	-135,205	-135,205
Recharges	-24,138,700	-23,038,000	-22,620,072	417,928	417,928
<b>Income</b>	<b>-92,937,500</b>	<b>-95,228,400</b>	<b>-94,088,321</b>	<b>1,140,079</b>	<b>5,289</b>
<b>TOTAL</b>	<b>-109,769,300</b>	<b>-112,440,200</b>	<b>-112,287,241</b>	<b>152,959</b>	<b>-2,091,454</b>
<b>NET REVENUE EXPENDITURE</b>	<b>23,999,000</b>	<b>23,999,000</b>	<b>23,754,357</b>	<b>-244,643</b>	<b>-244,643</b>

Note the underspend of approx £245,000 will be transferred to Unallocated balances to balance off the Fund accounts.

The first variance column includes notional variances relating to numerous capital and pensions charges that have to be included within the relevant service areas, but they are then reversed out and so do not impact on the 'bottom-line' outturn position. The true variance column excludes these items and therefore shows the real outturn position.