

## APPENDIX C(i)

SUBJECTIVE ANALYSIS	2010/11 Estimate £	2010/11 Revised £	2010/11 Actuals £	Variance £	True Variance £
Direct Employee Expenses	21,385,100	20,321,800	12,020,231	-8,301,569	-288,569
Indirect Employee Expenses	711,900	1,451,900	1,657,666	205,766	149,011
<b>Employees</b>	<b>22,097,000</b>	<b>21,773,700</b>	<b>13,677,897</b>	<b>-8,095,803</b>	<b>-139,558</b>
Apportionment of Operational Buildings	180,600	179,000	158,947	-20,053	-20,053
Cleaning and Domestic Supplies	452,600	455,000	439,228	-15,772	-15,772
Energy Costs	920,100	844,500	700,340	-144,160	-144,160
Grounds Maintenance Costs	1,599,600	1,407,500	1,337,618	-69,882	-69,882
Premises Insurance	119,200	114,800	115,043	243	243
Rates	823,000	834,300	833,005	-1,295	-1,295
Rents	718,700	737,100	738,627	1,527	1,527
Repair and Maintenance of Buildings	1,357,300	1,474,000	1,323,326	-150,674	-150,674
Water Services	272,200	298,200	287,956	-10,244	-10,244
<b>Premises Related Expenditure</b>	<b>6,443,300</b>	<b>6,344,400</b>	<b>5,934,090</b>	<b>-410,310</b>	<b>-410,310</b>
Car Allowances	288,800	309,500	295,206	-14,294	-14,294
Contract Hire and Operating Leases	804,900	588,300	471,819	-116,481	-116,481
Direct Transport Costs	1,290,000	1,268,600	1,226,921	-41,679	-41,679
Public Transport	9,600	14,600	15,009	409	409
Transport Insurance	79,900	103,100	102,867	-233	-233
<b>Transport Related Expenditure</b>	<b>2,473,200</b>	<b>2,284,100</b>	<b>2,111,822</b>	<b>-172,278</b>	<b>-172,278</b>
Catering	67,900	78,100	68,156	-9,944	-9,944
Clothing Uniform and Laundry	77,400	76,700	69,402	-7,298	-7,298
Communications and Computing	974,200	1,042,600	1,012,912	-29,688	-29,688
Contribution to Provisions	109,800	108,700	254,000	145,300	145,300
Equipment, Furniture and Materials	1,353,700	1,398,700	1,286,243	-112,457	-112,457
General Expenses	426,800	421,500	403,903	-17,597	-17,597
Grants and Subscriptions	11,279,700	6,368,700	6,920,797	552,097	-95,576
Miscellaneous Expenses	287,200	301,500	702,879	401,379	196,069
Printing, Stationery and General Office Expenses	651,700	677,400	580,466	-96,934	-96,934
General Services	4,031,900	4,437,400	4,033,110	-404,290	-404,290
<b>Supplies and Services</b>	<b>19,260,300</b>	<b>14,911,300</b>	<b>15,331,868</b>	<b>420,568</b>	<b>-432,414</b>
Recharges	17,945,900	16,457,300	15,411,275	-1,046,025	-52,605
<b>Support Services</b>	<b>17,945,900</b>	<b>16,457,300</b>	<b>15,411,275</b>	<b>-1,046,025</b>	<b>-52,605</b>
Depreciation	3,988,200	3,557,100	8,621,355	5,064,255	9
<b>Capital Charges</b>	<b>3,988,200</b>	<b>3,557,100</b>	<b>8,621,355</b>	<b>5,064,255</b>	<b>9</b>
Interest Payments	7,887,400	7,888,100	10,384,208	2,496,108	449
<b>Capital Financing Costs</b>	<b>7,887,400</b>	<b>7,888,100</b>	<b>10,384,208</b>	<b>2,496,108</b>	<b>449</b>
Housing Benefit	48,405,900	50,432,700	49,394,645	-1,038,055	-1,038,055
<b>Transfer Payments</b>	<b>48,405,900</b>	<b>50,432,700</b>	<b>49,394,645</b>	<b>-1,038,055</b>	<b>-1,038,055</b>
Appropriations	9,550,900	9,150,200	32,014,521	22,864,321	546,866
<b>Appropriations</b>	<b>9,550,900</b>	<b>9,150,200</b>	<b>32,014,521</b>	<b>22,864,321</b>	<b>546,866</b>
<b>TOTAL</b>	<b>138,052,100</b>	<b>132,798,900</b>	<b>152,881,681</b>	<b>20,082,781</b>	<b>-1,697,896</b>
Appropriations	-11,781,100	-8,784,400	-7,779,153	1,005,247	24,328
<b>Appropriations</b>	<b>-11,781,100</b>	<b>-8,784,400</b>	<b>-7,779,153</b>	<b>1,005,247</b>	<b>24,328</b>
Capital Related Income	-6,768,100	-3,639,000	-21,750,336	-18,111,336	-157,599
<b>Capital Financing Income</b>	<b>-6,768,100</b>	<b>-3,639,000</b>	<b>-21,750,336</b>	<b>-18,111,336</b>	<b>-157,599</b>
Customer Fees and Charges	-13,104,200	-12,804,300	-12,667,732	136,568	136,568
Government Grants	-50,195,700	-52,382,300	-51,537,856	844,444	844,444
Interest	-5,458,300	-5,561,800	-11,121,085	-5,559,285	-239,154
Other Grants and Contributions	-3,711,600	-4,133,800	-4,187,381	-53,581	-53,581
Recharges	-22,293,100	-20,753,300	-20,185,663	567,637	55,365
<b>Income</b>	<b>-94,762,900</b>	<b>-95,635,500</b>	<b>-99,699,717</b>	<b>-4,064,217</b>	<b>743,642</b>
<b>TOTAL</b>	<b>-113,312,100</b>	<b>-108,058,900</b>	<b>-129,229,206</b>	<b>-21,170,306</b>	<b>610,371</b>
<b>NET REVENUE EXPENDITURE</b>	<b>24,740,000</b>	<b>24,740,000</b>	<b>23,652,475</b>	<b>-1,087,525</b>	<b>-1,087,525</b>

Note the underspend of approx £1,087,000 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.