

**RESOURCES PORTFOLIO
REVENUE BUDGET 2008/09**

HUMAN RESOURCES MANAGEMENT

Business Unit: Human Resources

2006/07 Actual	2007/08 Original Estimate	2007/08 Revised Estimate	Cost Centre	2008/09 Original Estimate		
				Gross Expenditure	Gross Income	Net Expenditure
£	£	£		£	£	£
			Support Services			
565,152	490,180	552,740	Human Resources Management	586,400	1,830	584,570
114,823	116,980	126,550	Corporate Training	120,300	0	120,300
-679,974	-607,160	-679,290	Recharges to Services		704,870	-704,870
0	0	0	GF Net Expenditure	706,700	706,700	0
			Subjective Analysis			
427,367	422,870	454,120	Employees	464,650	(1)	
2,800	3,210	3,210	Premises	3,310		
46,771	7,760	13,350	Supplies & Services	11,190		
3,740	2,630	2,630	Transport	2,630		
480,678	436,470	473,310	Total Controllable Expenditure	481,780		
991	870	870	Employees	900		
0	2,260	2,280	Premises	2,250		
69,827	36,130	75,250	Supplies & Services	86,390		
129,432	130,990	127,610	Support Services	133,580		
1,270	1,270	1,800	Capital Charges	1,800		
201,520	171,520	207,810	Total Additional Expenditure	224,920		
682,198	607,990	681,120	Total Expenditure	706,700		
			Less Income			
679,974	607,160	679,290	Internal Recharges	704,870		
2,224	830	1,830	Other Income	1,830		
0	0	0	Net Expenditure	0		

Full Time Equivalents

The employees cost relates to the following number of full time equivalent employees:

OE 2007/8 9.46 RE 2007/8 10.04 OE 2008/9 9.67

RESOURCES PORTFOLIO

HUMAN RESOURCES MANAGEMENT
RECHARGEABLE ACCOUNTS

Major Variances between 2007/08 Revised and Original Estimates

	£	
Revised Estimate 2007/08	679,290	
Original Estimate 2007/08	<u>607,160</u>	
	Increase/Decrease(-) recharge to services <u>72,130</u>	
Explained by:-	£'000	£'000
<u>Controllable Expenditure</u>		
Employees Costs:-		
1 Unison Branch secretary 37hrs 1/9/07-31/8/08	19	
Investors in People	9	
Other incl vac provision/new empl on lower scp	<u>3</u>	
		31
Increase in Supplies & Services:-		
Equipment flat screens (Approp from Res thro MFI)	1	
JEQ licence (Approp from Res thro MFI)	<u>5</u>	
		6
		<u>37</u>
<u>External Income</u>		
1 Contribution towards Branch Secretary post		-1
<u>Additional Expenditure</u>		
Computer SLA	39	
Access to Services SLA	<u>-3</u>	
		36
		<u>72</u>

Note: numbered items linked

RESOURCES PORTFOLIO
HUMAN RESOURCES MANAGEMENT
RECHARGEABLE ACCOUNTS

Major Variances between 2007/08 and 2008/09 Original Estimates

	£	
Original Estimate 2008/09	704,870	
Original Estimate 2007/08	607,160	
Increase/Decrease(-) recharge to services	97,710	
Explained by:-		
	£'000	£'000
<u>Controllable Expenditure</u>		
Employees Costs:-		
Pay award 2.5%	8	
1 Unison Branch secretary 37hrs 1/9/07-31/8/08	6	
Extension of HR/Payroll manager post to 31/3/09 (Reserves)	45	
Support officer post ceased 30/9/07	-12	
Other incl vac provision/new empl on lower scp	-2	
		45
<u>External Income</u>		
1 Contribution towards Branch Secretary post		-1
<u>Additional Expenditure</u>		
Computer SLA	50	
Other SLA's	4	
		54
		98

Note: numbered items linked

RESERVE NAME: Corporate Training Reserve **LEDGER CODE:** E45 9R38

RESERVE TYPE: Earmarked

(eg Business Unit/DSO/Earmarked/AMRA)

BALANCE 1/4/07: 46,270.18

PURPOSE OF RESERVE:

To provide a fund to meet the costs of corporate training where these are unable to be met from the annual budget provision: to deal with slippage in the provision of agreed corporate training.

HOW/WHEN RESERVE CAN BE USED:

Use of the corporate training budget (including the reserve) is determined by the TIIPS group. Expenditure on agreed corporate training in excess of the annual budget is drawn down at year end from the reserve.

PROCEDURE FOR RESERVE'S MANAGEMENT & CONTROL:

Accountancy ensures that the contributions are transferred to/from the reserve each year.

REVIEW PROCEDURE/TIMING:

Annually by relevant departmental officer at Final Accounts

Annually by Accountancy Manager at Final Accounts

Annually at Estimates time by Head of Financial Management (Revenue Reserves)
or Accountancy Manager (AMRA)

Other information:(if any)

BALANCE 19/12/07	£ 46,270.18
Approp to/from Reserves 2007/8	0.00
ESTIMATED BALANCE 31/3/08	46,270.18

RESERVE NAME: Occupational Health BU **LEDGER CODE:** E46 9R38

RESERVE TYPE: Earmarked
(eg Business Unit/DSO/Earmarked/AMRA)

BALANCE 1/4/07: 579.05

PURPOSE OF RESERVE:

Holds year end underspendings against the Occupational Health (medical testing) budget

HOW/WHEN RESERVE CAN BE USED:

To fund the agreed costs of medical testing

PROCEDURE FOR RESERVE'S MANAGEMENT & CONTROL:

Accountancy ensures that all expected transfers to/from the reserve are made in the final accounts.
Accountancy calculates the year end underspends and actions the transfer to the reserve.

REVIEW PROCEDURE/TIMING:

Annually by Accountancy Manager at Final Accounts

Annually at Estimates time by Head of Financial Management (Revenue Reserves)
or Accountancy Manager (AMRA)

Other information:(if any)

BALANCE 19/12/07	£ 579.05
Approp to/from Reserves 2007/8	0.00
ESTIMATED BALANCE 31/3/08	579.05

RESERVE NAME: Single Status Reserve **LEDGER CODE:** E81 9R38

RESERVE TYPE: Earmarked

(eg Business Unit/DSO/Earmarked/AMRA)

PURPOSE OF RESERVE:

- 1.To set aside funds earmarked for the evaluation and purchase of a new job evaluation scheme which is a fundamental requirement to the implementation of Single Status together with associated consultancy costs, associated with its implementation.
- 2.Savings from the corporate restructure have been set aside to assist in smoothing the cost of implementing single status.

HOW/WHEN RESERVE CAN BE USED:

- 1.Funds will be drawn down at year end to meet any remaining consultancy costs resulting from the single status project.
- 2.Funds will be drawn down at year end to meet the cost of providing pay protection following the implementation of single status.

PROCEDURE FOR RESERVE'S MANAGEMENT & CONTROL:

Accountancy ensures that the contributions are transferred to/from the reserve each year.

REVIEW PROCEDURE/TIMING:

Annually by relevant departmental officer at Final Accounts
Annually by Accountancy Manager at Final Accounts
Annually at Estimates time by Head of Financial Management (Revenue Reserves)
or Accountancy Manager (AMRA)
Other information:(if any)

ESTIMATED MOVEMENT IN EARMARKED RESERVE

	£
Single Status Reserve - Balance at 1 April 2006	307,436
Contribution from 2005/2006 underspends	15,000
Agreed contribution 2006/2007 (restructure savings)	300,240
2006/2007 spend	-39,239
Balance at 31 March 2007	583,437
2007/2008 contribution to reserve	288,569
2007/2008 estimated spend	-24,800
2007/2008 drawdown re protected salaries	-199,234
Estimated balance as at 31/03/08	647,972
2008/2009 contribution to reserve	123,481
2008/2009 drawdown re protected salaries	-235,441
Estimated balance as at 31/03/09	536,012
2009/2010 contribution from reserve	-50,395
Estimated balance as at 31/03/10	485,617
2010/2011 contribution from reserve	-78,416
Estimated balance as at 31/03/11	407,201
2011/2012 contribution to reserve	8,309
Estimated balance as at 31/03/11	415,510