

**RESOURCES PORTFOLIO**

**DEPARTMENT OF RESOURCES  
RECHARGEABLE ACCOUNTS**

**Business Unit: Business Support Resources**

| 2008/09<br>Original<br>Estimate | 2008/09<br>Revised<br>Estimate | Cost Centre  | 2009/10<br>Original Estimate |                 |                    |
|---------------------------------|--------------------------------|--|------------------------------|-----------------|--------------------|
|                                 |                                |  | Gross<br>Expenditure         | Gross<br>Income | Net<br>Expenditure |
| £                               | £                              |  | £                            | £               | £                  |
|                                 |                                | <b>Service Management &amp; Support<br/>Services</b> |                              |                 |                    |
| 180,480                         | 173,020                        | Directorate  | 184,330                      | 0               | 184,330            |
| 192,040                         | 243,310                        | Finance  | 217,980                      | 0               | 217,980            |
| 444,980                         | 392,380                        | HR & Administration                                  | 427,330                      | 0               | 427,330            |
| 0                               | 27,520                         | Procurement  | 41,590                       | 0               | 41,590             |
| 10,810                          | 8,320                          | Staff Agency   | 5,380                        | 0               | 5,380              |
| -828,310                        | -844,550                       | <b>Recharges to Services</b>                         |                              | 876,610         | -876,610           |
| 0                               | 0                              | <b>GF Net Expenditure</b>                            | 876,610                      | 876,610         | 0                  |
|                                 |                                | <b>Subjective Analysis</b>                           |                              |                 |                    |
| 581,170                         | 595,060                        | Employees  | 631,460                      | (1)             |                    |
| 37,210                          | 47,790                         | Supplies & Services                                  | 36,090                       |                 |                    |
| 3,730                           | 4,230                          | Transport  | 4,230                        |                 |                    |
| 622,110                         | 647,080                        | <b>Total Controllable Expenditure</b>                | 671,780                      |                 |                    |
| 10,800                          | 10,910                         | Employees  | 13,520                       |                 |                    |
| 53,450                          | 50,380                         | Supplies & Services                                  | 57,460                       |                 |                    |
| 137,420                         | 131,650                        | Support Services                                     | 129,320                      |                 |                    |
| 4,530                           | 4,530                          | Capital Charges                                      | 4,530                        |                 |                    |
| 206,200                         | 197,470                        | <b>Total Additional Expenditure</b>                  | 204,830                      |                 |                    |
| 828,310                         | 844,550                        | <b>Total Expenditure</b>                             | 876,610                      |                 |                    |
|                                 |                                | <b>Less Income</b>                                   |                              |                 |                    |
| 828,310                         | 844,550                        | Internal Recharges                                   | 876,610                      |                 |                    |
| 0                               | 0                              | Other Income   | 0                            |                 |                    |
| 0                               | 0                              | <b>Net Expenditure</b>                               | 0                            |                 |                    |

**(1) Full Time Equivalents**

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

OE 2008/9 20.34 RE 2008/09 20.86 OE 2009/10 20.38

**RESOURCES PORTFOLIO**

**BUSINESS SUPPORT RECHARGEABLE ACCOUNTS**

**Major Variances between 2008/09 Revised and Original Estimates**

|  | £                 |                   |
|--|-------------------|-------------------|
| Revised Estimate 2008/09   | 844,550           |                   |
| Original Estimate 2008/09  | 828,310           |                   |
|  | <u>16,240</u>     |                   |
| <b>Increase/Decrease(-) in Net Expenditure</b>                         |                   |                   |
| <b>Explained by:</b>   | <b>£'000</b>      | <b>£'000</b>      |
| <b><u>Controllable Expenditure</u></b>                                 |                   |                   |
| Increase in Employees Costs:-  |                   |                   |
| JEQ savings / costs  | 3                 |                   |
| 1 Honorariums to cover for Agresso secondment                          | 11                |                   |
| 1 Temporary staff re Agresso secondment                                | 9                 |                   |
| Temporary staff  | 1                 |                   |
| 1 Cost relating to Agresso Dev secondment                              | 32                |                   |
| 1 Saving re secondment to Agresso Development                          | -30               |                   |
| 2 Saving re secondment to Payroll/HR project                           | -36               |                   |
| 2 Honorariums & temporary staff to cover Payroll/HR secondment         | 31                |                   |
| Vacant posts   | -31               |                   |
| 3 Temp Procurement officer funded from budget transf from DCPI         | 17                |                   |
| 3 Temp Procurement officer funded from Reserves                        | 4                 |                   |
| Vacancy provision 0.5% increase  | -3                |                   |
| Other incl hours adj, Deputy allowances, vacancy prov, scp progression | 6                 |                   |
|  | <u>          </u> | 14                |
| Increase in Supplies & Services:-                                      |                   |                   |
| 1 Agresso Consultants (Fin Mgmt Reserve)                               | 4                 |                   |
| Procurement Spend Analysis Consultants (reserves MFI)                  | 5                 |                   |
|  |                   | <u>          </u> |
|  |                   | 9                 |
|  |                   | <u>          </u> |
|  |                   | 23                |
| <b><u>Additional Expenditure</u></b>                                   |                   |                   |
| Decrease in Support Services :-  |                   |                   |
| DR Business support  | -8                |                   |
| Other SLAs   | 1                 |                   |
|  | <u>          </u> | -7                |
| <b>Recharge to Services</b>  |                   | <u>          </u> |
|  |                   | <b>16</b>         |

**Note: numbered items are linked**

**RESOURCES PORTFOLIO**

**BUSINESS SUPPORT RECHARGEABLE ACCOUNTS**

**Major Variances between 2008/09 and 2009/10 Original Estimates**

|  | £  |                  |
|--|--|------------------|
| Original Estimate 2009/10  | 876,610  |                  |
| Original Estimate 2008/09  | <u>828,310</u>   |                  |
|  | <b>Increase/Decrease(-) in Net Expenditure</b> <u>48,300</u> |                  |
| <b>Explained by:</b>   | <b>£'000</b>   | <b>£'000</b>     |
| <b><u>Controllable Expenditure</u></b>                           |  |                  |
| Increase in Employees Costs:-                                    |  |                  |
| Pay award 2.5%, NI & Superannuation increase from 21% to 21.5%   | 16   |                  |
| JEQ savings / costs  | 5  |                  |
| 1 Saving re secondment to Payroll/HR project                     | -37  |                  |
| 1 Honorariums & temporary staff to cover Payroll/HR secondment   | 34   |                  |
| 2 Temp Procurement officer funded from budget transf from DCPI   | 17   |                  |
| 2 Temp Procurement officer funded from savings (users recharged) | 24   |                  |
| Overtime ( CASH SAVING )   | -6   |                  |
| Vacancy provision 0.5% increase                                  | -3   |                  |
|  | <hr/>  | 50               |
| Decrease in Supplies & Services:-                                |  |                  |
| Equipment (CASH SAVING )   | -1   |                  |
| Print unit charge (now additional cost)                          | -1   |                  |
| Other adj  | 1  |                  |
|  | <hr/>  | -1               |
|  |  | <hr/>            |
|  |  | 49               |
| <b><u>Additional Expenditure</u></b>                             |  |                  |
| Increase in Employees Costs:-                                    |  |                  |
| Other direct salaries: Directorate                               |  | 3                |
| Decrease in Support Services :-                                  |  |                  |
| DR Business support  | -3   |                  |
| Other SLAs incl Computers  | -1   |                  |
|  | <hr/>  | -4               |
|  |  | <hr/>            |
| <b>Recharge to Services</b>                                      |  | <b><u>48</u></b> |

**Note: numbered items are linked**