

APPENDIX D

STAFFING AND OVERHEAD ACCOUNTS

COMPARISON OF NET COSTS OF 2009/10 ADJUSTED ORIGINAL ESTIMATES WITH REVISED ESTIMATES

	£000	£000
Original Estimate net rechargeable costs (see Appendix A)	18,606	
less capital charges	<u>(500)</u>	
		18,106
Adjustments included in report on financial position as at 31 October 2009:		
Pay Award 1% (2.5% in detailed original estimates)		(218)
Net virements from service estimates		<u>238</u>
Working Budget as at 31 October 2009:		18,126
Further adjustments:		
Rollovers from 2008/09		14
Additional virements from service estimates		30
Lower expenditure to be matched by lower income in service revised estimates		
Cambridge Horizon/Housing and Planning Delivery Grant funded posts		(105)
Savings reductions (relevant part of £481K)		<u>(263)</u>
Adjusted Original Estimate		<u>17,802</u>
Less		
Revised Estimate net rechargeable costs (see Appendix A)	18,198	
less capital charges	<u>(470)</u>	
		17,728
Total Revised estimated underspend (partly rechargeable to HRA)	see note *	<u>74</u>

Reconciliation with Report on Financial Position at 31 October 2009

Net underspend amount from Staffing and Central Overhead Accounts per Financial Position Report		
Staffing	10	
Central Accounts	<u>0</u>	
		10
Subsequent changes:		
Reduced Internal Audit charge		6
Savings on Cambourne Offices (energy costs, communications maintenance)		17
Savings on the updated position in Policy and Performance		24
Savings on Central Expenses (Health and Safety)		9
Net other amendments in revised estimates		8
Revised underspend as above		<u>74</u>

note * These additional savings could be set against possible additional expenditure or shortfalls of income elsewhere in the revised estimates, including the global reduction for inflation that was set against the original estimates (both GF and HRA) at the end of last year's estimates process (reduction for 1% inflation).