

APPENDIX D

STAFFING AND OVERHEAD ACCOUNTS

COMPARISON OF NET COSTS OF 2008/09 ADJUSTED ORIGINAL ESTIMATES WITH REVISED ESTIMATES

Original Estimate net rechargeable costs (see Appendix A)	17,744,670	
less capital charges	<u>(602,260)</u>	
		17,142,410
Approvals for additional expenditure:		
Rollovers from 2007/08	86,970	
Pay Award 3% (2.5% in original estimates)	69,760	
Bids relevant to 2008/09	<u>9,000</u>	
		165,730
Net virements from service estimates		420,750
Lower expenditure to be matched by lower income in service revised estimates Cambridge Horizon/Housing and Planning Delivery Grant funded posts		(193,420)
Identified Efficiency Savings		(75,550)
Adjusted Original Estimate		<u>17,459,920</u>
Less		
Revised Estimate net rechargeable costs (see Appendix A)	17,855,270	
less capital charges	<u>(517,800)</u>	
		17,337,470
Total Revised estimated underspend		<u>122,450</u>

Reconciliation with Report on Financial Position at 31 October 2008

Net underspend amount from Staffing and Central Overhead Accounts per Financial Position Report		
Staffing	4,800	
Single Status	70,900	
Central Accounts	<u>0</u>	
		75,700
Net amendments in revised estimates	*	46,750
Revised underspend as above		<u>122,450</u>

* The additional underspend in the revised estimates is mainly due to further reductions for vacancies being taken into account.