

**Corporate Resources Variance Analysis 2009/10 (Period 5)**

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	126k under	APT&C Basic, Superannuation and National Insurance - 119k under	Service - 47k under  Support - 72k under	There are vacancies in the District Courts pending the transfer of the Courts to the Scottish Courts Service.  This is due to vacancies within Legal services.
Property Costs	(52k) over	Gas - (27k) over	Support - (27k) over	The overspend relates to utilities expenditure on Council Offices. This overspend will be addressed by the allocation of the 2009/10 utilities budget which will be uploaded in period 6.  The balance is made up of a number of small variances across the services.
Supplies and Services	(88k) over	Computer Equipment Purchase - (51k) over	Service - (46k) over	This overspend relates to new systems within Administration Services and District Court and Licensing. The overspend will be managed within the overall budget.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Supplies and Services (cont)		Materials - 6k under	Services - 6k under	<p>The net underspend is the result of a reduction in printroom work for Resources, partially offset by additional expenditure on the Children's International Games documents.</p> <p>The underspend in work for Resources is offset by an under recovery in Fees and Charges income, whilst the Children's International Games expenditure is offset by additional income (see Other Income below).</p> <p>The balance is made up of a number of small variances across the services.</p>
Payment to Other Bodies	(3k) over	<p>Payments to Voluntary Organisations - (41k) over</p> <p>Payments to Other Bodies – 28k under</p>	<p>Support - (41k) over</p> <p>Support – 23k under</p>	<p>The overspend relates to increased costs for the improved counseling service. This will be managed within the overall budget.</p> <p>The underspend relates mainly to the play club and physiotherapy services. These are offset by under recoveries of income.</p>

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income	148k over recovered	Fees and Charges General - 90k over recovered	Service - 64k over recovered	This is mainly due to an over recovery of Licensing income.
			Support - 26k over recovered	This income relates mainly to charges made by Legal services for commercial conveyancing work
		Other Income - 48k over recovered	Service - 55k over recovered	The over recovery is fine income within the District Courts. There is also an over recovery of print room income which is offset by an additional expenditure on Children's International Games (see Supplies).