

Finance & IT Resources Variance Analysis 2009/10 (Period 14)

Subjective Head	Variance	Subjective line	Service / Amount	Explanation
Employee Costs	402k under	APT&C Basic / Superannuation / NI - 467k under	Finance - 217k under Procurement - 92k under IT Services - 160k under	These underspends are due to vacancies across the Services.
		Other Employee Costs - (20k) over	IT Services - (32k) over	This overspend is due to early retiral costs.
		Pension Increases - (31k) over	Finance - (31k) over	This overspend is due to early retiral costs.
Property Costs	(148k) over	Repairs and Maintenance - Internal and External - (108k) over	IT Services – (100k) over	This is due to additional work at the Caird Centre funded from additional rental income.
		Electricity - (23k) over	IT Services - (23k) over	This is due to increased energy usage at Caird Centre.
Supplies and Services	95k under	Computer Equipment Purchase - 172k under	IT Services - 209k under	This is due to efficiency savings generated in the IT support and maintenance Contracts.
		IT Equipment Maintenance - (31k) over	IT Services - (21k) over	This is due to additional service requests by the Leisure Trust. This is offset by an over recovery of income.

Subjective Head	Variance	Subjective line	Service/Amount	Explanation
Supplies and Services (cont)		IT - Electronic Messaging - (49k) over	IT Services - (43k) over	This is due to additional service requests, offset by additional of income.
		Equipment, Apparatus and Tools - 79k under	IT Services - 70k under	This underspend relates to purchases on behalf of the Leisure Trust. This expenditure has been charged to a number of different lines and budgets will be realigned in 2010/11.
Administration Costs	20k under	Telephones - (63k) over	IT Services - (62k) over	This is due to additional service requests and is offset by additional income from recharges.
		Mobile Phones - (29k) over	IT Services – (28k) over	This is due to additional service requests and is offset by additional income from recharges.
		Other Admin Costs - 92k under	Procurement - 85k under	This underspend has arisen because the Procurement section has not been operational for a full financial year.
Payments to Contractors	(14k) over	Payment to Private Contractor - 90k under	IT Services - 83k under	This underspend is due to savings in the bulk printing contract.

Subjective Head	Variance	Subjective line	Service/Amount	Explanation
Payments to Contractors (cont)		Payment to External Consultants - (104k) over	Finance - (100k) over	This overspend relates to payments in respect of a Communications Survey and consultancy work undertaken in respect of the establishment of the new Procurement section.
Financing Charges	(85k) over	Leasing Charges - Operational - (94k) over	Finance - (94k) over	This overspend is due to the buy out of existing IT leases.
Income	342k over recovered	Sales- Other Bodies - 176k over recovered Fees and Charges - Other Local Authorities - 83k over recovered Fees and Charges - Departments of the Authority - (55k) under recovered Other Income - 100k over recovered	IT Services - 176k over recovered IT Services - 83k over recovered IT Services - (55k) under recovered IT Services - 104k over recovered	This relates to additional Caird rental income. This over recovery relates to income from the Leisure Trust for additional service requests. This under recovery relates to a reduction in income from training recharges. This relates to additional income recharges to offset additional expenditure on Telephones and Mobile Phones.

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Finance & IT Resources - Finance and IT Resources	PERIOD 14b BUDGET SLC 09/10 2	PERIOD 14b ACTUAL	PERIOD 14b VARIANCE AMOUNT	Over/ Under
Expenditure / Income Variance Trends 2009/2010				
EMPLOYEE COSTS				
APT & C BASIC	9,474	9,223	251	under
APT & C OVERTIME	27	25	2	under
APT & C SUPERANNUATION	1,680	1,526	154	under
APT & C NIC	766	704	62	under
TRAVEL AND SUBSISTENCE	27	40	(13)	over
OTHER EMPLOYEE COSTS	0	20	(20)	over
PENSION INCREASES	145	148	(3)	over
PREMATURE RETIRALS	0	31	(31)	over
ADDITIONAL PENSION COSTS	29	29	0	
EMPLOYEE COSTS	12,148	11,746	402	under
PROPERTY COSTS				
RATES	61	66	(5)	over
SCOTTISH WATER - UNMETERED CHARGES	6	3	3	under
SCOTTISH WATER - METERED CHARGES	0	3	(3)	over
OTHER ACCOMMODATION COSTS	0	10	(10)	over
SECURITY COSTS	105	108	(3)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	21	38	(17)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	4	95	(91)	over
ELECTRICITY - CONTRACT	220	243	(23)	over
CLEANING CONTRACT	8	15	(7)	over
REFUSE UPLIFT	1	3	(2)	over
REMOVAL & STORAGE COSTS	2	0	2	under
OTHER PROPERTY COSTS	125	117	8	under
PROPERTY COSTS	553	701	(148)	over
SUPPLIES AND SERVICES				
COMPUTER EQUIPMENT PURCHASE	888	716	172	under
COMPUTER EQUIPMENT MAINTENANCE	512	513	(1)	over
I.T. EQUIPMENT MAINT-CONTRACT	312	343	(31)	over
I.T.-ELECTRONIC MESSAGING	747	796	(49)	over
EQUIPMENT, APPARATUS AND TOOLS	93	14	79	under
FURNITURE - OFFICE	3	36	(33)	over
MATERIALS (INSURABLE LOSSES)	0	1	(1)	over
PUBLICATIONS, JOURNALS, NEWSPAPERS ETC	8	4	4	under
FOODSTUFFS - GENERAL	7	28	(21)	over
LAUNDRY COSTS	9	11	(2)	over
OTHER SUPPLIES AND SERVICES	18	40	(22)	over
SUPPLIES AND SERVICES	2,597	2,502	95	under
TRANSPORT AND PLANT				
OTHER TRANSPORT COSTS	0	1	(1)	over
TRANSPORT AND PLANT	0	1	(1)	over
ADMINISTRATION				
PRINTING AND STATIONERY	45	43	2	under
D.O. PRINTING	0	6	(6)	over
TELEPHONES	968	1,031	(63)	over
MOBILE PHONES	461	490	(29)	over
ADVERTISING - RECRUITMENT	3	16	(13)	over
ADVERTISING - OTHER	13	7	6	under
POSTAGES/COURIERS	21	25	(4)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	8	7	1	under
INSURANCE	33	35	(2)	over
MEDICAL COSTS	0	2	(2)	over
HOSPITALITY / CIVIC RECOGNITION	2	4	(2)	over
OTHER ADMIN COSTS	104	12	92	under
CONFERENCES - OFFICIALS	28	0	28	under
TRAINING	141	129	12	under
ADMINISTRATION	1,827	1,807	20	under
PAYMENT TO OTHER BODIES				
PAYMENTS TO OTHER BODIES	179	179	0	
EXTERNAL AUDIT FEES	611	613	(2)	over
PAYMENT TO OTHER BODIES	790	792	(2)	over

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Expenditure / Income Variance Trends 2009/2010

	PERIOD 14b BUDGET SLC 09/10 2	PERIOD 14b ACTUAL	PERIOD 14b VARIANCE AMOUNT	Over/ Under
PAYMENT TO CONTRACTORS				
PAYMENT TO PRIVATE CONTRACTOR	202	112	90	under
PAYMENT TO EXTERNAL CONSULTANTS	223	327	(104)	over
PAYMENT TO CONTRACTORS	425	439	(14)	over
FINANCING CHARGES				
DEPRECIATION-CAP CHARGES	0	0	0	
LEASING CHARGES - OPERATIONAL	319	413	(94)	over
CAR LEASING PAYMENTS	22	8	14	under
I.T. EQUIPMENT LEASING-CONTRACT	155	160	(5)	over
FINANCING CHARGES	496	581	(85)	over
TOTAL EXPENDITURE	18,836	18,569	267	under
INCOME				
ERDF GRANT	0	(31)	31	over rec
ESF GRANT	0	(9)	9	over rec
SALES - OTHER BODIES	(205)	(381)	176	over rec
SALES - DEPARTMENTS OF THE AUTHORITY	(51)	(32)	(19)	under rec
FEES AND CHARGES - GENERAL	(1,039)	(1,060)	21	over rec
FEES AND CHARGES - OTHER LOCAL AUTHORITIES	(339)	(422)	83	over rec
FEES AND CHARGES - DEPARTMENTS OF THE AUTHORITY	(149)	(94)	(55)	under rec
HOME LOANS REPAYMENTS	(55)	(51)	(4)	under rec
OTHER INCOME	(2,194)	(2,294)	100	over rec
INCOME	(4,032)	(4,374)	342	over rec
NET EXPENDITURE	14,804	14,195	609	under