

Useable Reserves at 1st April 2013

Earmarked

Useable Reserves

September 2013 outturns

Analysis of Outturn Variation to Budget

Employee

On going restructuring together with vacancy management underspend £(86,000)

Assessor Retires 31st December.

Increased canvessors in line with last year £5,000 overspend

Increased expenditure on staff training associated with restructuring £4,000

Reduced superannuation annual charges and other small variances

Underspend

Property costs

Rental Underspend achieved by the re-negotiation of the Lease Rental for Hillside House (£32K)

However additional one-off stamp duty costs and cost of new car parking barrier from property review (Ear marked Reserves set aside for this)

Underspend

Transport Costs

Minor variances

Underspend

Supplies and Services

Additional costs of IER off-set by additional income

Overspend

Administration

Costs outturning in line with last years spend. Budget saving.

On Budget

Computer Equipment

Anticipated overspend on the purchase of computer software partially off-set by hardware costs

Goods ordered last financial year not received until this financial year plus costs of IER

Overspend

Third Party Payments

Expenditure forecast in line with last years actual on Other Council Accounts

Underspend

Support Services

On Budget

Income

Additional income from IER used to off-set costs above

On Budget

Estimated outturn position at 31st March 2014

Underspend

Estimated Useable Reserves at 31st March 2014

Minimum level of General Reserves

	Annual Budget 2013/14	Budget to 30/09/13	Actual 30/09/13	Projected Outturn to 31/03/2014	Variance Outturn v Budget
Employee Related Expenditure					
APT & C General - Salaries	#REF!	#REF!	#REF!	#REF!	#REF!
APT & C General - Employers Supn	#REF!	#REF!	#REF!	#REF!	#REF!
APT & C General - Employers NIC	#REF!	#REF!	#REF!	#REF!	#REF!
APT & C General - Overtime	#REF!	#REF!	#REF!	#REF!	#REF!
Management of Vacancies	#REF!	#REF!	#REF!	#REF!	#REF!
Canvessors	#REF!	#REF!	#REF!	#REF!	#REF!
Long Service Award	#REF!	#REF!	#REF!	#REF!	#REF!
Superannuation Annual Charges	#REF!	#REF!	#REF!	#REF!	#REF!
Advertising Expenses - Recruitment	#REF!	#REF!	#REF!	#REF!	#REF!
Staff Training	#REF!	#REF!	#REF!	#REF!	#REF!
Conference Expenses - Officials	#REF!	#REF!	#REF!	#REF!	#REF!
Other Staff Costs	#REF!	#REF!	#REF!	#REF!	#REF!
Employee Related Expenditure	#REF!	#REF!	#REF!	#REF!	#REF!
					#REF!
Premises Related					
Repairs and Maintenance	#REF!	#REF!	#REF!	#REF!	#REF!
Energy Costs- Gas	#REF!	#REF!	#REF!	#REF!	#REF!
Energy Costs - Electricity	#REF!	#REF!	#REF!	#REF!	#REF!
Rents	#REF!	#REF!	#REF!	#REF!	#REF!
Service Charge	#REF!	#REF!	#REF!	#REF!	#REF!
Rates	#REF!	#REF!	#REF!	#REF!	#REF!
Water Meter Charges	#REF!	#REF!	#REF!	#REF!	#REF!
Cleaning & Hygiene Materials	#REF!	#REF!	#REF!	#REF!	#REF!
Cleaning Services DSO	#REF!	#REF!	#REF!	#REF!	#REF!
Window Cleaning	#REF!	#REF!	#REF!	#REF!	#REF!
Property Insurance	#REF!	#REF!	#REF!	#REF!	#REF!
Premises Related	#REF!	#REF!	#REF!	#REF!	#REF!
					#REF!
Transport Related Expenditure					
Staff Travelling Expenses	#REF!	#REF!	#REF!	#REF!	#REF!
Car Allowance	#REF!	#REF!	#REF!	#REF!	#REF!
Transport Related Expenditure	#REF!	#REF!	#REF!	#REF!	#REF!
					#REF!
Supplies and Services					
Furniture - Purchase	#REF!	#REF!	#REF!	#REF!	#REF!
Equipment Maintenance	#REF!	#REF!	#REF!	#REF!	#REF!
Equipment Insurance	#REF!	#REF!	#REF!	#REF!	#REF!
Bottled Water	#REF!	#REF!	#REF!	#REF!	#REF!
Hospitality	#REF!	#REF!	#REF!	#REF!	#REF!
Clothing and Uniforms	#REF!	#REF!	#REF!	#REF!	#REF!
Supplies & Services	#REF!	#REF!	#REF!	#REF!	#REF!
					#REF!
Administration Costs					
Office Equipment - Rental	#REF!	#REF!	#REF!	#REF!	#REF!
Office Equipment - Maintenance	#REF!	#REF!	#REF!	#REF!	#REF!
Printing - Outside Contractors	#REF!	#REF!	#REF!	#REF!	#REF!
Photocopying	#REF!	#REF!	#REF!	#REF!	#REF!
Stationery	#REF!	#REF!	#REF!	#REF!	#REF!
Publications	#REF!	#REF!	#REF!	#REF!	#REF!
Advertising - Publicity	#REF!	#REF!	#REF!	#REF!	#REF!
Insurance	#REF!	#REF!	#REF!	#REF!	#REF!
Postages	#REF!	#REF!	#REF!	#REF!	#REF!
Telecommunications	#REF!	#REF!	#REF!	#REF!	#REF!
Legal Expenses	#REF!	#REF!	#REF!	#REF!	#REF!
Miscellaneous Expenses	#REF!	#REF!	#REF!	#REF!	#REF!
Administration Costs	#REF!	#REF!	#REF!	#REF!	#REF!
					#REF!

Centralised IT

Computer Hardware Purchase	#REF!	#REF!	#REF!	#REF!	#REF!
Disaster Recovery	#REF!	#REF!	#REF!	#REF!	#REF!
Computer Hardware Maintenance & Support	#REF!	#REF!	#REF!	#REF!	#REF!
Computer Software Purchase	#REF!	#REF!	#REF!	#REF!	#REF!
Computer Software Maintenance & Support	#REF!	#REF!	#REF!	#REF!	#REF!
Computer Peripherals	#REF!	#REF!	#REF!	#REF!	#REF!
Computer Consumables	#REF!	#REF!	#REF!	#REF!	#REF!
Computer Services	#REF!	#REF!	#REF!	#REF!	#REF!

Centralised IT

#REF!	#REF!	#REF!	#REF!	#REF!
				#REF!

Total Supplies & Services

#REF!	#REF!	#REF!	#REF!	#REF!
				#REF!

Third Party Payments

Payments to Other Local Authorities	#REF!	#REF!	#REF!	#REF!	#REF!
Payments to Contractors	#REF!	#REF!	#REF!	#REF!	#REF!
Audit Scotland	#REF!	#REF!	#REF!	#REF!	#REF!

Third Party Payments

#REF!	#REF!	#REF!	#REF!	#REF!
				#REF!
				#REF!

Support Services

Legal Services	#REF!	#REF!	#REF!	#REF!	#REF!
Human Resources	#REF!	#REF!	#REF!	#REF!	#REF!
Finance Service	#REF!	#REF!	#REF!	#REF!	#REF!
Corporate and Democratic Core	#REF!	#REF!	#REF!	#REF!	#REF!

Support Services

#REF!	#REF!	#REF!	#REF!	#REF!
				#REF!
				#REF!

TOTAL GROSS EXPENDITURE

#REF!	#REF!	#REF!	#REF!	#REF!
				#REF!

Income

Sales - Electoral Roll	#REF!	#REF!	#REF!	#REF!	#REF!
Sales	#REF!	#REF!	#REF!	#REF!	#REF!
Other Income	#REF!	#REF!	#REF!	#REF!	#REF!
Powercards Income	#REF!	#REF!	#REF!	#REF!	#REF!

Income

#REF!	#REF!	#REF!	#REF!	#REF!
				#REF!

NET EXPENDITURE

#REF!	#REF!	#REF!	#REF!	#REF!
				#REF!