

Useable Reserves at 1st April 2013

Earmarked

Useable Reserves

January 2014 Outturns

Analysis of Outturn Variation to Budget

Employee

On going restructuring together with vacancy management underspend
Assessor Retired 31st December, depute assessor act up for remainder of year
Temp Clerical from 16/9 added
Canvassers £5k less than last year
Increased expenditure on staff training associated with new software £1.75k
Reduced superannuation annual charges and other small variances

#REF!

Property costs

Rental Underspend achieved by the re-negotiation of the Lease Rental for Hillside House (£32K)
However additional one-off stamp duty costs £7k and cost of new car parking barrier £9k from property review (Ear marked Reserves set aside for this)

#REF!

Transport Costs

Minor variances

#REF!

Supplies and Services

Additional costs of IER off-set by additional income

#REF!

Administration

Additional costs of IER off-set by additional income

#REF!

Computer Equipment

Additional costs of IER off-set by additional income, upgrade of Software & Hardware.

#REF!

Third Party Payments

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

#REF!

Support Services

On Budget

Income

Additional income from IER used to off-set costs above

#REF!

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 31/01/14	Actual 31/01/14	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!
Premises Related					
Repairs and Maintenance	#REF!	#REF!	#REF!	#REF!	#REF!
Property 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!
Transport Related Expenditure					
Staff Travelling Expenses	#REF!	#REF!	#REF!	#REF!	#REF!
Staff Travelling Expenses - Home to Work	#REF!	#REF!	#REF!	#REF!	#REF!
Car Allowance	#REF!	#REF!	#REF!	#REF!	#REF!
Transport Related Expenditure	#REF!	#REF!	#REF!	#REF!	#REF!
Supplies and Services					
Purchase of Equipment	#REF!	#REF!	#REF!	#REF!	#REF!
Furniture - Purchase	#REF!	#REF!	#REF!	#REF!	#REF!
Removal Charges	#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!
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!
Professional Fees	#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!
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!
Total Supplies & Services	#REF!	#REF!	#REF!	#REF!	#REF!
Third Party Payments					
Other Council Accounts	#REF!	#REF!	#REF!	#REF!	#REF!
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!
Transfer Payments					
Transfer Payments	#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!
Capital Financing Costs					
Capital Financing Costs	#REF!	#REF!	#REF!	#REF!	#REF!
TOTAL GROSS EXPENDITURE	#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!
NET EXPENDITURE	#REF!	#REF!	#REF!	#REF!	#REF!
Net of CSA					
Agency Income	#REF!	#REF!	#REF!	#REF!	#REF!