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Useable Reserves at 1st April 2013	(£618,358)
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Earmarked	£359,000
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Useable Reserves	(£259,358)
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July 2013 outturns**Analysis of Outturn Variation to Budget**

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Employee

On going restructuring together with vacancy management underspend £(70,000)

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

Increased expenditure on staff training associated with restructuring £3,000

Reduced superannuation annual charges and other small variances £(5,500)

Underspend	(£67,520)
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Property costs

Underspend achieved by the re-negotiation of the Lease Rental for Hillside House

Underspend	(£39,450)
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Transport Costs

Anticipated underspend on Staff Travelling Expenses

Underspend	(£2,560)
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Supplies and Services

Minor variances

Overspend	£290
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Administration

On Budget	£0
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Computer Equipment

Anticipated overspend on the purchase of computer hardware

Overspend	£3,000
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Third Party Payments

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

Underspend	(£6,000)
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Support Services

On Budget	£0
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Income

On budget

On Budget	£0
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Estimated outturn position at 31st March 2014

Underspend	(£112,240)
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Estimated Useable Reserves at 31st March 2014

(£371,598)

Minimum level of General Reserves

(£76,477)

VJB - Summary
July outturns

	Annual Budget 2013/14	Budget to 31/07/13	Actual 31/07/13	Projected Outturn to 31/03/2014	Variance Outturn v Budget
Employee Related Expenditure					
APT & C General - Salaries	1,398,170	466,010	440,048	1,350,079	(48,090)
APT & C General - Employers Supn	256,790	85,588	78,202	238,566	(18,220)
APT & C General - Employers NIC	109,660	36,550	33,198	101,678	(7,980)
APT & C General - Overtime	1,000	333	331	1,000	0
Management of Vacancies	(4,410)	(1,470)	0	0	4,410
Manual Relief - Gross Wages	10,000	3,333	267	15,000	5,000
Long Service Award	0	0	0	1,000	1,000
Superannuation Annual Charges	32,140	10,712	4,230	25,500	(6,640)
Advertising Expenses - Recruitment	500	167	99	500	0
Staff Training	18,000	5,999	1,999	21,000	3,000
Conference Expenses - Officials	2,000	667	674	2,000	0
Other Staff Costs	2,000	667	0	2,000	0
Employee Related Expenditure	1,825,850	608,556	559,048	1,758,323	(67,520)
Premises Related					(67,520)
Repairs and Maintenance	14,000	4,666	3,611	14,000	0
Energy Costs- Gas	3,870	1,290	1,729	3,870	0
Energy Costs - Electricity	10,620	3,540	3,591	10,620	0
Rents	125,000	51,250	21,787	85,540	(39,460)
Service Charge	12,530	4,260	7,609	12,530	0
Rates	66,360	66,360	65,940	65,940	(420)
Water Meter Charges	7,440	1,860	1,149	7,440	0
Cleaning & Hygiene Materials	1,500	500	958	1,500	0
Cleaning Services DSO	14,440	3,610	2,432	14,600	160
Window Cleaning	0	0	90	270	270
Property Insurance	2,680	0	0	2,680	0
Premises Related	258,440	137,336	108,896	218,990	(39,450)

Transport Related Expenditure						
Staff Travelling Expenses	23,850	7,949	9,266	21,700	(2,150)	0
Staff Travelling Expenses - Home to Work	0	0	0	0	0	0
Car Allowance	3,700	1,233	0	3,290	(410)	0
Transport Related Expenditure	27,550	9,182	9,266	24,990	(2,560)	(2,560)
Supplies and Services						
Purchase of Equipment	0	0	0	0	0	0
Furniture - Purchase	500	100	0	500	0	0
Removal Charges	0	0	0	0	0	0
Equipment Maintenance	1,000	333	(363)	1,000	0	0
Equipment Insurance	500	500	490	490	(10)	300
Bottled Water	1,200	400	702	1,500	0	0
Hospitality	2,000	667	206	2,000	0	0
Clothing and Uniforms	300	100	0	300	0	0
Supplies & Services	5,500	2,100	1,035	5,790	290	290
Administration Costs						
Office Equipment - Rental	5,000	1,667	978	5,000	0	0
Office Equipment - Maintenance	7,000	2,333	3,226	7,000	0	0
Printing - Outside Contractors	11,000	3,666	0	11,000	0	0
Photocopying	3,500	1,167	1,158	3,500	0	0
Stationery	11,000	3,666	3,273	11,000	0	0
Publications	5,000	1,667	971	5,000	0	0
Advertising - Publicity	5,000	1,667	(334)	5,000	0	0
Insurance	13,600	13,600	10,247	13,600	0	0
Postages	99,110	33,033	14,301	99,110	0	0
Telecommunications	9,000	3,000	2,231	9,000	0	0
Legal Expenses	12,000	4,000	4,705	12,000	0	0
Miscellaneous Expenses	500	167	880	500	0	0
Administration Costs	181,710	69,631	41,636	181,710	0	0

Centralised IT									
Computer Hardware Purchase	22,000	5,500	3,107	25,000	3,000				
Disaster Recovery	23,140	5,785	9,238	23,140	0				
Computer Hardware Maintenance & Support	6,820	1,705	6,487	6,820	0				
Computer Software Purchase	1,500	375	264	1,500	0				
Computer Software Maintenance & Support	62,020	20,671	45,584	62,020	0				
Computer Peripherals	1,000	250	0	1,000	0				
Computer Consumables	0	0	0	0	0				
Computer Services	49,210	16,402	32,888	49,210	0				
Centralised IT	165,690	50,688	97,569	168,690	3,000				
					3,000				
Total Supplies & Services	352,900	122,419	140,239	356,190	3,290				
Third Party Payments									
Other Council Accounts	0	0	0	0	0				
Payments to Other Local Authorities	8,000	0	(323)	2,000	(6,000)				
Payments to Contractors	1,000	0	532	1,000	0				
Audit Scotland	8,250	0	(2,426)	8,250	0				
Third Party Payments	17,250	0	(2,217)	11,250	(6,000)				
					(6,000)				
Transfer Payments									
Transfer Payments	0	0	0	0	0				
Support Services									
Legal Services	14,340	0	0	14,340	0				
Human Resources	21,500	0	0	21,500	0				
Finance Service	29,480	0	0	29,480	0				
Corporate and Democratic Core	5,920	0	0	5,920	0				
Support Services	71,240	0	0	71,240	0				
Capital Financing Costs									
Capital Financing Costs	0	0	0	0	0				
TOTAL GROSS EXPENDITURE	2,553,230	877,493	815,233	2,440,983	(112,240)				
					(112,240)				
Income									
Sales - Electoral Roll	0	0	(30)	0	0				
Sales	(1,000)	0	0	(1,000)	0				
Other Income	(3,000)	(1,000)	(176)	(3,000)	0				
Costs Retained	0	0	(11,504)	0	0				
Powercards Income	0	0	0	0	0				
Income	(4,000)	(1,000)	(11,710)	(4,000)	0				
NET EXPENDITURE	2,549,230	876,493	803,522	2,436,983	(112,240)				
					(112,240)				