

# **Agenda Item**

**5**

**Revenue Budget 2017/18 - Review as at 31  
October 2017**

## **AGENDA ITEM 5**

### **CENTRAL SCOTLAND VALUATION JOINT BOARD**

**Subject: REVENUE BUDGET 2017/18 – REVIEW AS AT 31.10.17**  
**Meeting: CENTRAL SCOTLAND VALUATION JOINT BOARD**  
**Date: 8<sup>th</sup> DECEMBER 2017**  
**Author: TREASURER**

#### **1. INTRODUCTION**

- 1.1 The purpose of this report is to advise the Joint Board of the forecast outturn for the financial year ending 31 March 2018.

#### **2. RECOMMENDATIONS**

- 2.1 The board are asked to note the financial projection for the year to 31 March 2018.

#### **3. BACKGROUND**

- 3.1 The budget for the financial year 2017/18 is £2.584 million. The projected outturn against the budget shows an underspend of £106K (see Appendix A).
- 3.2 The underspend lies mainly within employee costs of £83k. £23k relates to a vacancy, which is not expected to be filled, £20k from employees on lower grades than budgeted grade until they are fully qualified and £6k vacancy management, £28k underspend on the Canvasser staffing budget due to recruitment difficulties and £6k in staff travel costs. Underspends in property related expenditure of £4k relating to electricity and water charges. There are also underspends in supplies and services totalling £24k, this is due to efficiencies and reduction in maintenance contracts. The income from cabinet office to date is £85k, resulting in unachieved income of £5k. To receive additional fund a claim needs to be submitted in January but cabinet office have suggested funding will be lower than previous years. Budget realignments have been actioned for telephones and equipment rental nominals reflecting the change in the contracts.
- 3.3 During the budget setting process reserves were allocated for a Spend to Save fund £60k and Property Maintenance fund £130k. The Spend to Save fund is being utilised to reduce the storage requirements by scanning documents to be held electronically. This work is now underway and timescales for the completion of the project will be monitored based on the work being carried out to date and reported to the board in due course.

#### **4. CONCLUSIONS**

- 4.1 This report provides information on the revenue budget spend to date and the forecast spend to 31 March 2018. The Board is asked to note the contents of this report.

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Treasurer

#### **LIST OF BACKGROUND PAPERS**

1. Various working papers associated with the production of the outturns.

Any person wishing to inspect the above background papers should contact Clackmannanshire Council, Finance Services, on Alloa (01259) 452058.

## Service Summary - Valuation Joint Board

Description	Annual Budget for 2017/18	Actual to end of October	Annual forecast for 2017/18	Forecast v Budget	Reason for Variance
<b>Employee Related Expenditure</b>					
Single Status Gross Salaries	1,375,485	773,530	1,335,274	(40,211)	One vacant post not expected to be filled. Vacancy Management of new start and staff on lower scale points than budgeted until fully qualified
Single Status Employers Superann	289,345	159,132	274,882	(14,463)	
Single Status Employers NIC	138,018	79,829	135,979	(2,039)	
Single Status Overtime	15,000	19,348	24,121	9,121	
Single Status Absence Pay	0	64	64	64	6 canvassers Oct-Nov, plus 2 canvasser Oct-Feb
Manual Relief Gross Salaries	52,392	8,386	26,883	(25,509)	
Manual Relief Employers Superann	0	0	0	0	
Manual Relief Employers NIC	3,870	500	1,712	(2,158)	
Manual Relief Employers Overtime	0	0	0	0	Based on actual monthly charges
Long Service Awards	500	250	500	0	
Childcare Vouchers Admin Costs	350	183	331	(19)	
Conference Expenses And Subsistence	2,500	1,972	2,500	0	
Superannuation Annual Charges	26,260	8,646	24,410	(1,850)	
Recruitment Expenses	2,000	1,671	2,000	0	
Staff Training	26,000	13,243	26,000	0	
<b>Employee Related Expenditure Total</b>	<b>1,931,720</b>	<b>1,066,753</b>	<b>1,854,655</b>	<b>(77,065)</b>	
<b>Premises Related Expenditure</b>					
Annual Maintenance External Providers	15,000	5,605	14,972	(28)	Updated based on usage projections
Service Charge	19,250	12,703	19,244	(6)	
Cleaning & Hygiene Materials	1,500	1,227	1,600	100	
Window Cleaning	360	(90)	270	(90)	
Gas	4,420	1,633	4,420	0	Car park rates not previously forecast
Electricity	12,500	5,099	11,200	(1,300)	
Rents	85,000	56,110	85,000	0	
Rates	44,280	44,137	44,137	(143)	
Water Charges	8,260	3,299	6,883	(1,377)	Based on actual monthly charges
Property Insurance	2,682	1,178	2,640	(42)	
Cleaning Services Internal recharge	16,048	7,665	15,329	(719)	
<b>Premises Related Expenditure Total</b>	<b>209,300</b>	<b>138,566</b>	<b>205,695</b>	<b>(3,605)</b>	
<b>Transport Related Expenditure</b>					
Staff Travel Mileage Expenses	27,000	9,213	21,000	(6,000)	Updated based on claims to date and projections based on canvassers
<b>Transport Related Expenditure Total</b>	<b>27,000</b>	<b>9,213</b>	<b>21,000</b>	<b>(6,000)</b>	
<b>Supplies and Services</b>					
Purchase Of Equipment	0	1,054	2,554	2,554	£1.5K Purchase of Defibrillator
Purchase Of Furniture	750	251	680	(70)	
General Consumables (small items)	0	203	253	253	
Equipment Maintenance	3,048	3,344	3,190	142	
Equipment Insurance	500	0	500	0	Items now being sent to printers, or direct to Royal Mail. Limited stationery items required
Hospitality	2,000	651	1,600	(400)	
Uniforms & Clothing	300	109	300	(0)	
Office Equipment - Rental	7,080	5,418	7,104	24	
Office Equipment Maint.	0	0	(0)	(0)	Adverts for Canvas
Printing & Photocopying	24,500	4,986	24,680	180	
Stationery	9,000	723	2,230	(6,770)	
Publications	6,500	1,640	7,000	500	
Advertising - General	5,000	1,704	3,302	(1,698)	Premiums charged
Insurance	12,100	7,104	7,535	(4,565)	
Professional Fees	0	200	400	400	
Postages	180,000	116,992	180,000	(0)	
Legal Expenses	20,000	5,088	15,480	(4,520)	Hearings taken place, and expected hearings before 31.03.18
Subscriptions	0	575	575	575	
Telephones	7,800	2,629	6,890	(910)	
Mobile Telephones	2,200	735	2,290	90	
Computer Hardware Purchase	5,000	(22,276)	4,700	(300)	Vodafone line rental charges for new phone system estimated.
Disaster Recovery	12,500	9,235	11,610	(890)	
Computer Hardware Maint.	2,600	440	864	(1,736)	
Computer Software Purchase	6,000	22	7,400	1,400	
Computer Software Maint.	112,500	76,494	103,570	(8,930)	Contracts now in place
Computer Peripherals	1,000	0	500	(500)	
<b>Supplies and Services Total</b>	<b>420,378</b>	<b>217,321</b>	<b>395,207</b>	<b>(25,171)</b>	Scanner maintenance contract cancelled
					SQL Licence
					Contracts in place

Description	Annual Budget for 2017/18	Actual to end of October	Annual forecast for 2017/18	Forecast v Budget	Reason for Variance
<b>Third Party Payments</b>					
Other Local Authorities	6,176	378	6,060	(116)	
Payments To Contractors	2,000	1,874	2,716	716	
Audit Scotland	7,000	0	7,000	0	
<b>Third Party Payments Total</b>	<b>15,176</b>	<b>2,253</b>	<b>15,776</b>	<b>600</b>	
<b>Support Services</b>					
Accountancy	31,367	0	31,360	(7)	
Human Resources	22,872	0	22,870	(2)	
Legal	15,258	0	15,250	(8)	
Corporate Services	6,298	0	6,290	(8)	
<b>Support Services Total</b>	<b>75,795</b>	<b>0</b>	<b>75,770</b>	<b>(25)</b>	
<b>Total Gross Expenditure</b>	<b>2,679,369</b>	<b>1,434,106</b>	<b>2,568,103</b>	<b>(111,266)</b>	
<b>Income</b>					
Income Government Revenue Grant	(91,000)	(85,848)	(85,848)	5,152	Funding received to date reflected unsure if further funding will be received will depend on claim once work completed.
Electoral Roll - Sales	0	(135)	0	0	
Charges for Services Standard VAT	(1,000)	0	(1,000)	0	
Other Income	(3,000)	0	(3,000)	0	
Interest(Revenue Balance)	0	0	0	0	
<b>Income Total</b>	<b>(95,000)</b>	<b>(85,983)</b>	<b>(89,848)</b>	<b>5,152</b>	
<b>Net Expenditure</b>	<b>2,584,369</b>	<b>1,348,123</b>	<b>2,478,255</b>	<b>(106,114)</b>	