

**January Outturn****Analysis of actual variation to Budget****Employee**

Depute Assessor left. Outturn assumes post not being filled  
 Assistant Secretary left. Outturn assumes post not being filled  
 Assistant Assessor due to leave End December. Outturn assumes post not being filled  
 However future savings in Assistant Assessor post off-set by additional strain payments  
 Actual inflationary pay award 0.65% previously outturned on 1%

**Underspend** **(£92,620)**

**Property costs**

Saving in rates off-set by additional water charges

**Overspend** **£90**

**Transport Costs**

Saving in car allowances - no Depute Assessor  
 Additional Staff Travel anticipated in line with previous years

**Overspend** **£980**

**Supplies and Services**

Additional purchase of Equipment  
 Removal charges due to internal office moves

**Overspend** **£4,640**

**Administration**

Additional Legal Fees - Council Tax and ATM  
 Additional Election postage costs off-set by additional income

**Overspend** **£65,350**

**Computer Equipment**

Additional IT equipment £25K approved at previous meeting.

**Overspend** **£26,160**

**Third Party Payments**

No Variance

**Nil** **£0**

**Support Services**

Additional costs associated with implementation of Single Status

**Nil** **£5,000**

**Income**

Additional income to cover postage costs etc - Election

**Nil** **(£53,740)**

**Underspend** **(£44,140)**

**CENTRAL SCOTLAND VALUATION JOINT BOARD****Summary**

Outturns  
Jan-11

|                                | Budget<br>2010/2011<br>£ | Budget to<br>Jan-11<br>£ | Actual to<br>Jan-11<br>£ | Outturns @<br>31-Mar-11<br>£ |
|--------------------------------|--------------------------|--------------------------|--------------------------|------------------------------|
| <b>Employee Costs</b>          |                          |                          |                          |                              |
| Gross Salaries                 | 1,641,860                | 1,389,014                | 1,257,121                | 1,519,730                    |
| Employer's Superannuation      | 303,740                  | 256,964                  | 218,204                  | 281,150                      |
| Employer's National Insurance  | 126,780                  | 107,256                  | 96,965                   | 117,350                      |
| Overtime                       | 0                        | 0                        | 8,094                    | 8,100                        |
| Canvassers                     | 10,000                   | 8,333                    | 9,124                    | 9,130                        |
| Long Service Awards            | 0                        | 0                        | 1,000                    | 1,000                        |
| Superannuation Annual Charges  | 17,260                   | 12,940                   | 11,252                   | 16,880                       |
| Strain Payment to Pension fund | 0                        | 0                        | 0                        | 55,680                       |
| Employee Training              | 5,500                    | 4,583                    | 2,522                    | 4,000                        |
| Conf. Exp & Subsistence        | 1,500                    | 1,250                    | 0                        | 1,000                        |
| Other Employee Costs           | 1,500                    | 1,250                    | 480                      | 1,500                        |
|                                | <b>2,108,140</b>         | <b>1,781,590</b>         | <b>1,604,764</b>         | <b>2,015,520</b>             |
|                                |                          |                          |                          | <b>(92,620)</b>              |
| <b>Property Costs</b>          |                          |                          |                          |                              |
| Repairs & Maintenance          | 14,000                   | 11,666                   | 17,033                   | 18,000                       |
| Heat & Light - Gas             | 1,700                    | 1,417                    | 1,660                    | 2,200                        |
| Heat & Light - Electricity     | 12,540                   | 10,450                   | 4,853                    | 12,540                       |
| Property Rental                | 136,000                  | 136,000                  | 127,295                  | 136,080                      |
| Service Charge                 | 11,460                   | 11,460                   | 10,901                   | 11,460                       |
| Rates                          | 62,830                   | 62,830                   | 58,374                   | 58,370                       |
| Water Charges                  | 6,200                    | 5,166                    | 4,929                    | 6,470                        |
| Cleaning Materials             | 1,500                    | 1,250                    | 901                      | 1,500                        |
| Cleaning Services              | 13,780                   | 11,483                   | 7,956                    | 13,480                       |
| Insurance                      | 2,520                    | 2,520                    | 0                        | 2,520                        |
|                                | <b>262,530</b>           | <b>254,242</b>           | <b>233,902</b>           | <b>262,620</b>               |
|                                |                          |                          |                          | <b>90</b>                    |
| <b>Transport Costs</b>         |                          |                          |                          |                              |
| Staff Travelling Expenses      | 22,000                   | 18,612                   | 16,390                   | 23,740                       |
| Staff Travel - Home To Work    | 0                        | 0                        | 715                      | 720                          |
| Client Travel                  | 0                        | 0                        | 36                       | 40                           |
| Car Allowances                 | 14,430                   | 12,208                   | 10,200                   | 12,910                       |
|                                | <b>36,430</b>            | <b>30,820</b>            | <b>27,341</b>            | <b>37,410</b>                |
|                                |                          |                          |                          | <b>980</b>                   |

| <u>Supplies and Services</u>  | Budget<br>2010/2011<br>£ | Budget to<br>Jan-11<br>£ | Actual to<br>Jan-11<br>£ | Outturns @<br>31-Mar-11<br>£ |
|-------------------------------|--------------------------|--------------------------|--------------------------|------------------------------|
| Furniture                     | 500                      | 417                      | 0                        | 500                          |
| Equipment                     | 0                        | 0                        | 2,874                    | 2,870                        |
| Removal Charges               | 0                        | 0                        | 2,173                    | 2,170                        |
| Materials                     | 0                        | 0                        | 158                      | 160                          |
| Clothing                      | 300                      | 250                      | 0                        | 300                          |
| Vending Leasing               | 0                        | 0                        | 139                      | 140                          |
| Bottled Water                 | 1,200                    | 1,000                    | 610                      | 1,000                        |
| Hospitality                   | 2,000                    | 1,667                    | 668                      | 1,500                        |
|                               | <b>4,000</b>             | <b>3,334</b>             | <b>6,622</b>             | <b>8,640</b>                 |
|                               |                          |                          |                          | <b>4,640</b>                 |
| <u>Administration</u>         |                          |                          |                          |                              |
| Office Equipment - New        | 0                        | 0                        | 482                      | 480                          |
| Office Equipment - Rental     | 0                        | 0                        | 408                      | 410                          |
| Office Equipment Maintenance  | 5,000                    | 4,167                    | 6,878                    | 7,000                        |
| Printing                      | 9,000                    | 7,500                    | 1,273                    | 6,000                        |
| Photocopying                  | 6,000                    | 5,000                    | 0                        | 6,000                        |
| Stationery                    | 11,000                   | 9,166                    | 13,547                   | 15,000                       |
| Publications                  | 5,000                    | 4,167                    | 4,548                    | 5,000                        |
| Advertising                   | 5,000                    | 4,167                    | 1,024                    | 2,000                        |
| Insurance                     | 13,200                   | 10,853                   | 13,285                   | 13,290                       |
| Postages                      | 87,500                   | 72,914                   | 113,416                  | 139,500                      |
| Telecommunications            | 10,000                   | 8,333                    | 12,018                   | 12,000                       |
| Legal Fees                    | 6,000                    | 5,000                    | 14,725                   | 15,000                       |
| Court Fees                    | 0                        | 0                        | 600                      | 600                          |
| Subscriptions                 | 0                        | 0                        | 170                      | 170                          |
| Miscellaneous Supplies        | 500                      | 417                      | 453                      | 500                          |
|                               | <b>158,200</b>           | <b>131,684</b>           | <b>277,146</b>           | <b>223,550</b>               |
|                               |                          |                          |                          | <b>65,350</b>                |
| <u>Computer</u>               |                          |                          |                          |                              |
| Computer Hardware Purchase    | 2,000                    | 1,667                    | 25,440                   | 27,000                       |
| Disaster recovery             | 24,860                   | 20,716                   | 15,965                   | 24,860                       |
| Computer Hardware Maintenance | 4,120                    | 3,433                    | 8,747                    | 5,560                        |
| Computer Software Purchase    | 1,000                    | 833                      | 266                      | 1,000                        |
| Computer Software Maintenance | 59,400                   | 49,498                   | 59,613                   | 59,620                       |
| Computer Peripherals          | 1,000                    | 833                      | 0                        | 1,000                        |
| Computer Consumables          | 1,000                    | 833                      | 130                      | 500                          |
| Computer Services             | 28,130                   | 23,441                   | 21,817                   | 28,130                       |
|                               | <b>121,510</b>           | <b>101,254</b>           | <b>131,978</b>           | <b>147,670</b>               |
|                               |                          |                          |                          | <b>26,160</b>                |

|                                  | Budget           | Budget to        | Actual to        | Outturns @       |
|----------------------------------|------------------|------------------|------------------|------------------|
|                                  | 2010/2011        | Jan-11           | Jan-11           | 31-Mar-11        |
|                                  | £                | £                | £                | £                |
| <b>Third Party Payments</b>      |                  |                  |                  |                  |
| Accounts Commission - Audit Fees | 9,650            | 8,041            | (1,250)          | 9,650            |
| Payments to Contractors          | 5,000            | 4,167            | 967              | 5,000            |
| Other local authorities          | 8,000            | 6,666            | 7,472            | 8,000            |
|                                  | <b>22,650</b>    | <b>18,874</b>    | <b>7,189</b>     | <b>22,650</b>    |
|                                  |                  |                  |                  | <b>0</b>         |
| <b>Support Services</b>          |                  |                  |                  |                  |
| Financial Services               | 27,990           | 0                | 0                | 27,990           |
| HR Services                      | 23,690           | 0                | 0                | 28,690           |
| Clerking of the Board            | 9,620            | 0                | 0                | 9,620            |
|                                  | <b>61,300</b>    | <b>0</b>         | <b>0</b>         | <b>66,300</b>    |
|                                  |                  |                  |                  | <b>5,000</b>     |
| <b>TOTAL EXPENDITURE</b>         | <b>2,774,760</b> | <b>2,321,798</b> | <b>2,288,942</b> | <b>2,784,360</b> |
|                                  |                  |                  |                  | <b>9,600</b>     |
| <b>Income</b>                    |                  |                  |                  |                  |
| Electoral Roll - Sales           | 0                | 0                | (56,690)         | (56,690)         |
| Other Income                     | (4,000)          | (3,333)          | (1,045)          | (1,050)          |
|                                  | <b>(4,000)</b>   | <b>(3,333)</b>   | <b>(57,735)</b>  | <b>(57,740)</b>  |
|                                  |                  |                  |                  | <b>(53,740)</b>  |
| <b>NET EXPENDITURE</b>           | <b>2,770,760</b> | <b>2,318,465</b> | <b>2,231,207</b> | <b>2,726,620</b> |
|                                  |                  |                  |                  | <b>(44,140)</b>  |