

**MINUTE of MEETING of CENTRAL SCOTLAND VALUATION JOINT BOARD  
held within HILLSIDE HOUSE, STIRLING on FRIDAY 23 JANUARY 2015 at 9.30  
a.m.**

**COUNCILLORS:**

Donald Balsillie  
Irene Hamilton  
Margaret Brisley  
Gordon Hughes  
Charles MacDonald (Convener)  
Adrian Mahoney  
Rosie Murray  
Alan Nimmo

**OFFICERS:**

Ashley MacGregor, Assistant to the Treasurer  
Brian Pirie, Assistant to the Clerk  
Jane Wanless, Assistant Assessor  
Peter Wildman, Assessor and Electoral  
Registration Officer

**VJB32. APOLOGIES**

Apologies were intimated on behalf of Councillor McChord and Councillor Turner.

**VJB33. DECLARATIONS OF INTEREST**

No declarations were made.

**VJB34. MINUTE**

The minute of the meeting held on 21 November 2014 was approved.

**VJB35. ELECTORAL REGISTRATION UPDATE**

The Board considered a report by the Assessor and Electoral Registration Officer on electoral registration activity in 2014 together with challenges for 2015 and beyond.

The report set out the electoral registration activity in regard to the European Parliamentary election on 22 May 2014 and the Scottish Independence Referendum on 18 September 2014. Public interest in the referendum led to unprecedented levels of electoral registration activity and demand. This was immediately followed on 19 September 2014 with the introduction of Individual Electoral Registration (IER) in Scotland. This has resulted in significantly increased electoral registration activity and will impact on staff workload and budget. In addition, to comply with the requirements of IER preparations are underway for the UK Parliamentary election on 7 May 2015. In addition the annual canvass will commence on 15 July 2015 with a new electoral register to be published on 1 December 2015.

The Board sought clarification on the impact of the referendum on staff workload and on the service. The Assessor and ERO stated that the workload was unprecedented and that the commitment of all staff in working long hours had been to the service meeting huge public demand. At one point 1000 calls were received in a single day and 700 emails were regularly received daily. The Board asked that's it thanks and appreciation were expressed to all staff involved.

It was anticipated that postal budget for 2014/15 would be overspent as a direct consequence of IER. The Board sought confirmation that the budget would be balanced at year end. In response the Assessor and Electoral Registration Officer indicated that overall the revenue budget would be underspent but within that the postal budget would be significantly overspent.

### **Decision**

**The Board noted the report.**

## **VJB36. DRAFT REVENUE BUDGET 2015/16**

The Board considered a report by the Treasurer and the Assessor and Electoral Registration Officer presenting the draft revenue budget for 2015/16.

The Boards 2015/16 revenue budget was set out, together with the net requisitions for each of the constituent authorities. It was proposed that the gap between the proposed budget of £2,744,350 and the funding assumption of £2,547,940 is met from reserves. Additionally it was proposed that £277,000 was utilised from reserves to refund the constituent authorities. It was projected that reserves would be £359,000 at year end when the refund and earmarked funds are accounted for. The minimum level of reserves required is £82,330 (3% expenditure).

The report set out the drivers for the increased budget, in particular the introduction of Individual Electoral Registration; the reserves position and the requisition for each authority should the budget be approved.

The Board highlighted the budget pressures facing the constituent authorities and the actions being taken by each authority to reduce expenditure. Members questioned the proposed, increased, budget.

The assistant to the Treasurer confirmed that, while it was proposed that the gap is met from reserves in 2015/16, it was anticipated that funding would be received from the Cabinet Office to mitigate against the costs of IER. However the extent of the funding was not yet known.

Members questioned the level of reserves held by the Board and why it was necessary to hold such levels, which were in the order of 5 times the minimum level required. The Assessor set out the reasons for this and confirmed that, while it was prudent to carry a larger level of reserves than the minimum, particularly in light of the expected budget pressures in

2016/17 and 2017/18 he anticipated the level reducing. The position would be better known after the impact of IER.

### **Decision**

#### **The Board agreed:-**

- (1) the Valuation Joint Board's Revenue Budget for 2015/2016 of £2,744,350, as detailed in appendix A of the report;**
- (2) the refund of 50% of general reserves in excess of the minimum level required, and**
- (3) to requisition the constituent authorities for their share of the net expenditure as outlined in table 5 of the report.**



## **AGENDA ITEM 4**

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

**Subject: REVENUE BUDGET 2014/15 – REVIEW AS AT 31.01.15**  
**Meeting: CENTRAL SCOTLAND VALUATION JOINT BOARD**  
**Date: 20<sup>th</sup> March 2015**  
**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 2015.

#### **2. BACKGROUND**

- 2.1 The budget for the financial year 2014/15 is £2.539 million. The projected outturn against the budget shows an underspend of £227K (see Appendix A).
- 2.2 The main reason for the reported figure relates to a reduction in salary costs due to the Deputy Assessor vacancy and ongoing restructure. There is an overspend in Repairs and Maintenance £11k due to lift and barrier repairs.
- 2.3 The implementation of IER continues to be closely monitored, the funding received is expected to be underspent by £23k which will be carried forward to next year. The underspend relates to canvassers actual costs being lower than originally estimated due to timing of vacancies.
- 2.4 Additional income has also been received which wasn't previously projected this relates to Scottish Government funding for the referendum costs of £32k. Also additional IER funding for advertising costs of £36k.

#### **3. RECOMMENDATIONS**

- 3.1 The Joint Board is asked to note the contents of this report.

.....  
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) 452072.

				Appendix A
			£	
Useable Reserves at 1st April 2014			(£763,651)	
Earmarked			£225,000	
Useable Reserves			(£538,651)	
<b>January 2015 outturns</b>				
<b><u>Analysis of Outturn Variation to Budget</u></b>			£	
<b><u>Employee</u></b>				
Ongoing restructuring together with vacancy management underspend £(179,000)				
Overtime has increased in the year due to the Referendum overspend of £24,000 offset by vacancies.				
Canvassers costs for IER have been revised based on staff in post until 31st March.				
The forecast is lower than originally estimated with a projected saving of £23k. As IER is fully funded this year the funding will be carried forward to 2015/16.	Underspend		(£177,722)	
<b><u>Property costs</u></b>				
Overspend due to repairs and maintenance on lift and barrier in the year. Budget had been set aside in earmarked reserves to pay for barrier repairs but due to the underspend in the year this money has not been utilised.	Overspend		£9,042	
<b><u>Transport Costs</u></b>				
Minimal variance	Overspend		£150	
<b><u>Supplies and Services</u></b>				
Minor variances	Overspend		£378	
<b><u>Administration</u></b>				
Underspend in Printing External Contractors £10,000 this is due to the costs being included in postage as now one contract.				
Insurance cost lower in the year saving £3,000				
Postage costs have increased based on projected costs to date now expected to be £200,000				
As this is funded from IER external funding the budget has been realigned to reflect the areas of spend.	Underspend		(£12,143)	
<b><u>Computer Equipment</u></b>				
Minor variances	Underspend		(£186)	
<b><u>Third Party Payments</u></b>				
Small overspend due to additional costs associated with board members to be repaid to authorities	Overspend		£1,110	
<b><u>Support Services</u></b>				
	On Budget		£0	
<b><u>Income</u></b>				
Additional funding has been provided by the Scottish Government for costs associated with the Referendum £32k. This wasn't previously projected.				
IER funding is not expected to be fully utilised in the year due timing of canvassers starting. This funding will be carried forward to support 2015/16 budget. £23k				
Additional income has also been received which wasn't previously expected of £36k from SSCL resulting in a greater underspend in the year.	Underspend		(£47,233)	
<b>Estimated outturn position at 31st March 2015</b>	Underspend		<u>(£226,604)</u>	
<b>Estimated Useable Reserves at 31st March 2014</b>			(£765,255)	
<b>Minimum level of General Reserves</b>			(£76,179)	

VJB - Administration					Appendix A
	<b>Annual Budget 2014/15</b>	<b>Budget to 31/01/15</b>	<b>Actual 31/01/15</b>	<b>Projected Outturn to 31/03/2015</b>	<b>Variance Outturn v Budget</b>
<b>55033000</b>					
<b>Employee Related Expenditure</b>					
APT & C General - Salaries	1,419,020	1,182,469	1,068,672	1,276,404	(142,616)
APT & C General - Employers Supn	266,980	222,474	203,361	243,011	(23,969)
APT & C General - Employers NIC	112,320	93,596	82,362	97,669	(14,651)
APT & C General - Overtime	10,000	8,333	34,191	34,191	24,191
Management of Vacancies	(4,410)	(3,675)	0	0	4,410
Canvassers	93,000	114,162	31,540	70,000	(23,000)
Long Service Award	750	625	719	719	(31)
Superannuation Annual Charges	26,200	19,642	17,439	26,200	0
Advertising Expenses - Recruitment	3,000	2,500	2,438	2,538	(462)
Staff Training	17,000	14,166	11,070	17,000	0
Conference Expenses - Officials	2,000	1,667	1,607	1,607	(393)
Other Staff Costs	2,000	1,667	599	800	(1,200)
<b>Employee Related Expenditure</b>	<b>1,947,860</b>	<b>1,657,627</b>	<b>1,453,999</b>	<b>1,770,138</b>	<b>(177,722)</b>
<b>Premises Related</b>					
Repairs and Maintenance	13,640	11,366	22,527	25,000	11,360
Property Maintenance	0	0	0	0	0
Energy Costs- Gas	4,160	3,467	2,619	4,160	0
Energy Costs - Electricity	11,750	9,791	7,729	11,750	0
Rents	85,000	85,000	80,750	85,000	0
Service Charge	12,970	12,970	12,123	12,970	0
Rates	68,350	68,350	67,480	67,480	(870)
Water Meter Charges	7,860	6,550	5,372	5,372	(2,488)
Cleaning & Hygiene Materials	1,500	1,250	814	2,000	500
Cleaning Services DSO	14,890	12,408	8,681	14,890	0
Window Cleaning	360	300	180	360	0
Property Insurance	2,760	2,760	2,503	3,300	540
<b>Premises Related</b>	<b>223,240</b>	<b>214,212</b>	<b>210,778</b>	<b>232,282</b>	<b>9,042</b>
<b>Transport Related Expenditure</b>					
Staff Travelling Expenses	31,850	26,541	16,142	32,000	150
<b>Transport Related Expenditure</b>	<b>31,850</b>	<b>26,541</b>	<b>16,142</b>	<b>32,000</b>	<b>150</b>
<b>Supplies and Services</b>					
Purchase of Equipment	20,000	16,666	20,063	20,070	70
Furniture - Purchase	500	417	5	2,000	1,500
Removal Charges	0	0	90	90	90
Equipment Maintenance	12,000	10,000	5,621	8,000	(4,000)
Equipment Insurance	500	417	403	500	0
Bottled Water	1,400	1,167	1,645	2,379	979
Hospitality	1,500	1,250	2,259	2,739	1,239
Clothing and Uniforms	300	250	655	800	500
<b>Supplies &amp; Services</b>	<b>36,200</b>	<b>30,165</b>	<b>30,740</b>	<b>36,578</b>	<b>378</b>



	<b>Annual Budget 2014/15</b>	<b>Budget to 31/01/15</b>	<b>Actual 31/01/15</b>	<b>Projected Outturn to 31/03/2015</b>	<b>Variance Outturn v Budget</b>
<b>Administration Costs</b>					
Office Equipment - Rental	2,000	1,667	1,956	1,956	(44)
Office Equipment - Maintenance	0	0	0	0	0
Printing - Outside Contractors	11,000	9,166	446	750	(10,250)
Photocopying	3,500	2,917	(402)	3,500	0
Stationery	11,000	9,166	8,252	11,000	0
Publications	5,000	4,167	5,307	6,000	1,000
Advertising - Publicity	10,000	8,333	601	10,000	0
Insurance	13,600	13,600	0	10,114	(3,486)
Professional Fees	0	0	0	0	0
Postages	200,664	130,548	137,757	200,000	(664)
Telecommunications	9,000	7,500	6,564	9,000	0
Legal Expenses	12,000	10,000	12,779	12,800	800
Miscellaneous Expenses	650	542	951	1,151	501
<b>Administration Costs</b>	<b>278,414</b>	<b>197,604</b>	<b>174,212</b>	<b>266,271</b>	<b>(12,143)</b>
<b>Centralised IT</b>					
Computer Hardware Purchase	22,000	18,333	19,801	22,300	300
Disaster Recovery	23,140	19,283	14,136	23,140	0
Computer Hardware Maintenance & Support	4,420	3,683	2,088	4,420	0
Computer Software Purchase	21,500	17,916	7,825	21,500	0
Computer Software Maintenance & Support	42,020	35,015	31,305	42,020	0
Computer Peripherals	1,000	833	115	500	(500)
Computer Consumables	0	0	14	14	14
Computer Services	65,010	54,173	49,006	65,010	0
<b>Centralised IT</b>	<b>179,090</b>	<b>149,236</b>	<b>124,290</b>	<b>178,904</b>	<b>(186)</b>
<b>Total Supplies &amp; Services</b>	<b>493,704</b>	<b>377,005</b>	<b>329,242</b>	<b>481,753</b>	<b>(11,951)</b>
<b>Third Party Payments</b>					
Payments to Other Local Authorities	2,000	1,667	(760)	3,885	1,885
Payments to Contractors	1,000	833	1,221	1,385	385
Audit Scotland	8,250	6,875	2,363	7,090	(1,160)
<b>Third Party Payments</b>	<b>11,250</b>	<b>9,375</b>	<b>2,824</b>	<b>12,360</b>	<b>1,110</b>
<b>Transfer Payments</b>					
<b>Transfer Payments</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Support Services</b>					
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
<b>Support Services</b>	<b>71,240</b>	<b>0</b>	<b>0</b>	<b>71,240</b>	<b>0</b>

	Annual Budget 2014/15	Budget to 31/01/15	Actual 31/01/15	Projected Outturn to 31/03/2015	Variance Outturn v Budget
<b>Capital Financing Costs</b>					
Interest on Rev. Balance	0	0	0	0	0
<b>Capital Financing Costs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
					<b>0</b>
<b>TOTAL GROSS EXPENDITURE</b>	<b>2,779,144</b>	<b>2,284,759</b>	<b>2,012,985</b>	<b>2,599,773</b>	<b>(179,371)</b>
<b>Income</b>					
Sales - Electoral Roll	0	0	(789)	(4,000)	(4,000)
Sales	(1,000)	(833)	0	0	1,000
Other Income	(238,854)	(199,037)	(203,498)	(283,087)	(44,233)
Interest (Revenue Balances)	0	0	0	0	0
Asset Management Revenue	0	0	0	0	0
AMRA - Depn	0	0	0	0	0
<b>Income</b>	<b>(239,854)</b>	<b>(199,870)</b>	<b>(204,287)</b>	<b>(287,087)</b>	<b>(47,233)</b>
					<b>(47,233)</b>
<b>NET EXPENDITURE</b>	<b>2,539,290</b>	<b>2,084,888</b>	<b>1,808,698</b>	<b>2,312,686</b>	<b>(226,604)</b>

## **AGENDA ITEM 5**

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

**Subject: Management Team Restructure**  
**Meeting: Central Scotland Valuation Joint Board**  
**Date: 20<sup>th</sup> March 2015**  
**Author: Pete Wildman, Assessor & Electoral Registration Officer**

#### **1.0 INTRODUCTION**

- 1.1 I am proposing to review the current structure of the Management Team. The purpose of this review is to ensure that the most efficient structure is in place. This is critical to effectively delivering the changes to the service required to meet the fiscal constraints of the coming years.
- 1.2 The current structure is hierarchical in nature and lacks clear distinction between roles. There is also an overlap between operational and strategic management. Further the Depute Assessor is also not a depute ERO. This means that the person in charge of the organisation in the Assessor's absence cannot fully control all aspects of the organisation's services.
- 1.3 The revised structure flattens the management structure, gives clear definition to the roles of the team members and allows the Assessor and Assistant Assessor to focus on delivering the required changes to the organisation that are necessary to meet the fiscal challenges it faces.
- 1.4 The restructure of the management team is phase 1 of a restructure of the whole organisation to ensure that it is as efficient and fit for purpose as possible.

#### **2.0 BACKGROUND**

- 2.1 The current management structure was approved by the Board at the meeting on 10 September 2010. The Management Team currently comprises, Assessor/ERO, Depute Assessor, Assistant Assessor and Principal Administration Officer/Depute ERO. There is also a Divisional Valuer who is a statutory depute Assessor and reports the

Assistant Assessor. The Divisional Valuer is not part of the Management Team.

- 2.2 Prior to the restructure in 2010 the Management Team had comprised Assessor/ERO, two Depute Assessors, two Assistant Assessors and Principal Administration Officer/Depute ERO. Below Management Team level there were also two Divisional Valuers, both each of whom were statutory depute Assessors and each reported to an Assistant Assessor.
- 2.3 The last restructure slimmed down the management of the organisation but has resulted in an unnecessarily hierarchical structure.
- 2.4 The Assessor and his senior staff are members of the Scottish Assessors Association (SAA). The Association's aims are to exchange ideas regarding the Assessor's and ERO's statutory duties and to promote consistency in the operation of Valuation, Council Tax and Electoral Registration legislation. In practice the Association brings many benefits of shared working e.g. one member is responsible for producing a Practice Note on a genus of subject. This avoids all 14 Assessors from having to produce their own reports. Its strength is that each Assessor retains the autonomy to reflect local circumstances in his valuations.
- 2.5 It is in the Board's interest to ensure that we have sufficient members of the Association to support it in its work and benefit from the shared working the Association offers..
- 2.6 All senior staff including the Divisional Valuer are members of the SAA and therefore have national as well as local duties to perform.

### **3.0 PROPOSED NEW STRUCTURE**

- 3.1 I am proposing removing the Depute Assessor post and enhancing the Assistant Assessor role. This will flatten the structure and provide a clear distinction between strategic and operational management. I propose subject to approval by the three Councils that the Assistant Assessor is appointed a depute ERO in terms of s52 (2) of the Representation of the People Act 1983.
- 3.2 The Assessor and Assistant Assessor will focus on strategic planning and service reform. The enhancing of the Assistant Assessor role brings with it significant additional responsibilities for the current Assistant Assessor and I am therefore proposing, after consultation with Human Resources at Clackmannanshire Council, that the Assistant Assessor post is placed on salary grade CO28 which currently equates to £68205 pa. This is less than the salary grading for the current Depute's post.
- 3.3 As part of the restructure the Management Team will be split into a Senior Management Team comprising the Assessor and Assistant Assessor and a wider Management Team to include the Divisional Valuer and Principal Administration Officer. The Senior Team will

focus on corporate matters and long term planning. The wider team will focus on operational matters and short to medium term planning.

3.4 As stated in the introduction this is phase 1 of a wider restructure and as a prelude to that I will be seeking expressions of interest in voluntary severance from the VJB staff with a view to completing the restructure by 31 March 2016.

3.5 The old and revised senior structure is shown in Appendix 1

#### **4.0 FINANCIAL IMPLICATIONS**

4.1 The revised structure will result in a saving to the Board of circa £76 000 per annum. This will go some way to enabling the Board to reduce the projected £400,000 funding gap predicted by 2017/18. This funding gap was outlined in the Budget report which was presented to the Board on 23 January 2015. I am seeking approval to retain £15000 of this saving at this stage to facilitate the next phase of the restructure of the organisation.

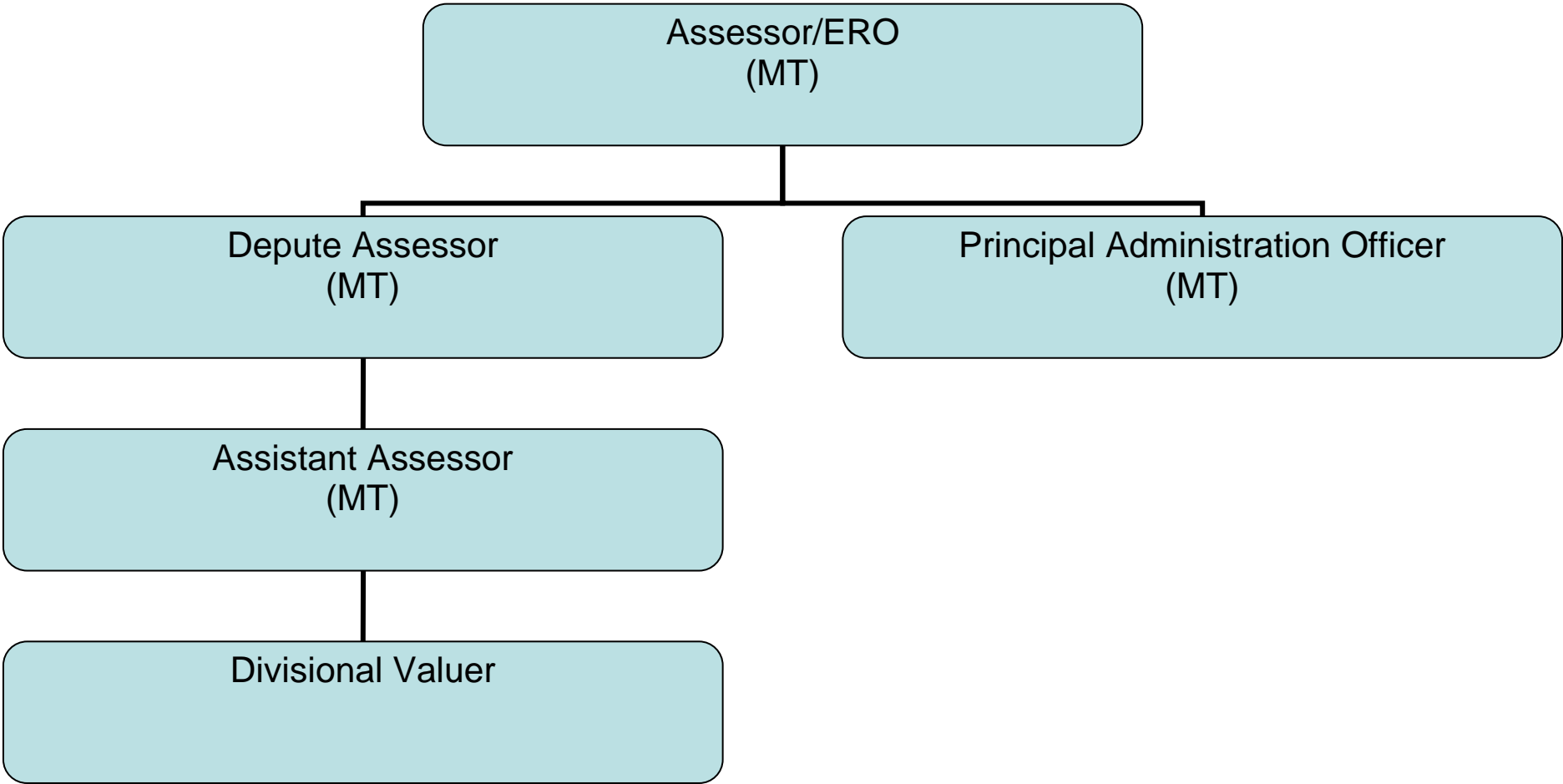
#### **5.0 RECOMMENDATION**

5.1 That the Board notes and approves the first phase of the restructure i.e. the removal of the Depute Assessor's post and the enhancement of the current Assistant Assessor's post.

5.2 That the Board approves the retention of £15000 to be available, if necessary, to facilitate the further restructure of the organisation.

.....  
**Pete Wildman**  
**Assessor & Electoral Registration Officer**  
**Date: 9<sup>th</sup> March 2015**

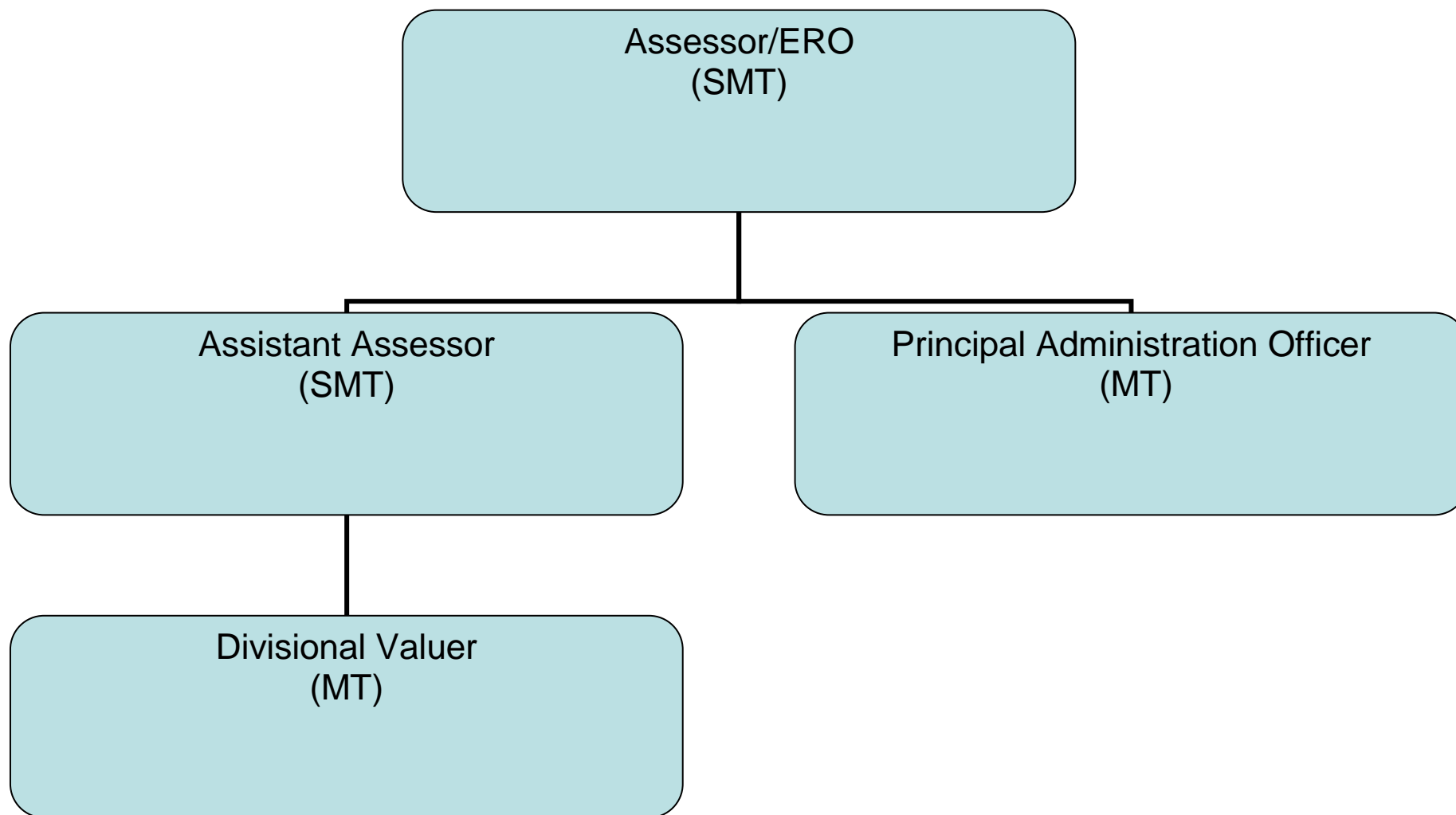
Current Management Structure



MT = Management Team

## Proposed Structure – March 2015

Appendix 2



SMT = Senior Management Team

MT = Management Team