

AGENDA ITEM 5

CENTRAL SCOTLAND VALUATION JOINT BOARD

Subject: REVENUE BUDGET 2019/20 – REVIEW AS AT 31.01.20
Meeting: CENTRAL SCOTLAND VALUATION JOINT BOARD
Date: 20th March 2020
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 2020.

2. RECOMMENDATIONS

- 2.1 The Board are asked to consider and comment on the financial projection for the year to 31 March 2020.

3. BACKGROUND

- 3.1 The budget for the financial year 2019/20 is £2.748 million. The projected outturn against the budget shows a variance underspend of £(0.127)m. Although there are movements within certain areas, these offset each other and therefore there is no movement in the total underspend value since last reported.
- 3.2 The table below sets out the main variances;

Table A

Variance	Over/ (underspend) £000s	Total	Narrative
Employee Costs			
	(75)		Delay in recruiting to the additional posts required for the Barclays Review. Reduced costs due to lower grades than anticipated which allows for progression to qualified posts. 1 post remains vacant, was expected to be filled in January.
	(9)		Budgeted for 5.6fte Canvassers employed for 3 months, plan is to recruit 4.0fte for 13 weeks
	(63)		Vacancies of (£90k) partially offset by overtime £27k
	(2)		Staff uptake of Holiday Buy Back Scheme
	4		Cost of scanning project for 1 month (April)
		(145)	Underspend

Variance	Over/ (underspend) £000s	Total	Narrative
Supplies and Services			
	(4)		Efficiencies throughout supplies and services, plus utilities
	(7)		Legal Expenses associated with Appeals has been reduced as this was unknown at the start of the year
	4		Professional fees for the completion of the rent review
	25		Overspend in postages includes the cost of PTO write out to Non Domestic Properties
		18	Overspend
Total Variance		(127)	Underspend

3.3 The table below provides a breakdown of the movement since last reported;

Table B

Variance	Over/ (underspend) £000s	Total	Narrative
Employee Costs			
	(4)		Barclays Review post – difficulty in recruiting to Analyst/Programmer vacancy.
		(4)	Movement in Underspend
Supplies and Services			
	10		Increased cost for postages includes the cost of PTO write out to Non Domestic Properties
	1		Updates to Supplier and Services based on actuals and contract costs
	(7)		Updated to Legal Expenses related to appeals, this is an unknown costs and is dependant on number of appeals
		4	Movement in Underspend
Total Movement		0	Movement in Underspend

4. RESERVES

- 4.1 During the budget setting process earmark reserves were made up of: funding to support the 2019/20 budget shortfall of £0.201m, Property Maintenance Fund of £0.122m and a Spend to Save fund of £0.010m to continue the Records Management project. As previously reported the Records Management project has been met from in year underspends and therefore the earmarked reserve will be released to General Reserves at budget build up for 2020/21. The currently projected underspend of £(0.127)m has been included in the reserves balance for setting the 20/21 budget.

5. CONCLUSIONS

- 5.1 The revenue budget is forecasting an underspend of £(0.127)m to 31 March 2020. Although there is movement within certain areas this has not changed the overall underspend position, therefore there is no movement from the previous reported underspend. The Board is asked to note and comment on the contents of this report.

5.0 BACKGROUND PAPERS

- 5.1 There are no background papers to this report.

Yes ☐ (please list the documents below) No ☒

Author(s)

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NAME	DESIGNATION	SIGNATURE
Lindsay Sim	Treasurer	
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Service Summary - Valuation Joint Board

January

Description	Annual Budget for 2019/20	Actual to January	Annual forecast for 2019/20	Forecast v Budget	Previous Forecast	Forecast Movement
Employee Related Expenditure						
Single Status Gross Salaries	1,556,252	1,164,466	1,416,979	(139,274)	1,420,834	(3,856)
Single Status Employers Superann	337,814	251,637	305,888	(31,926)	309,816	(3,928)
Single Status Employers NIC	159,199	121,362	146,824	(12,375)	145,920	904
Single Status Overtime	0	19,876	25,000	25,000	25,000	0
Single Status Absence	0	566	0	0	0	0
Manual Relief Gross Salaries	26,012	18,872	18,871	(7,141)	18,372	499
Manual Relief Employers NIC	3,292	1,345	1,345	(1,947)	1,345	0
Long Service Awards	0	(5)	0	0	0	0
Childcare Vouchers Admin Costs	0	259	321	321	321	0
Conference Expenses And Subsistence	2,500	2,125	2,500	0	2,500	0
Superannuation Annual Charges	25,740	14,417	23,050	(2,690)	23,699	(649)
Recruitment Expenses	1,000	750	1,000	0	1,000	0
Staff Training	10,000	11,145	15,000	5,000	12,500	2,500
Vacancy Management	(20,000)	0	0	20,000	0	0
Employee Related Expenditure Total	2,101,809	1,606,815	1,956,778	(145,031)	1,961,307	(4,530)
Premises Related Expenditure						
Annual Maintenance External Providers	7,580	6,915	7,800	220	8,070	(270)
Service Requested Building Repairs	6,680	3,843	4,650	(2,030)	7,000	(2,350)
Service Charge	19,250	17,774	19,585	335	19,550	35
Cleaning & Hygiene Materials	1,200	1,117	1,200	0	1,200	0
Window Cleaning	360	0	360	0	360	0
Gas	3,600	2,382	3,200	(400)	3,445	(245)
Electricity	11,600	6,990	9,500	(2,100)	10,780	(1,280)
Rents	85,000	77,360	85,000	0	85,000	0
Rates	46,760	46,297	46,297	(463)	46,297	0
Water Charges	7,120	3,776	4,950	(2,170)	5,424	(474)
Property Insurance	1,640	(1,334)	856	(784)	856	0
Cleaning Services Internal recharge	15,790	9,869	15,140	(650)	15,790	(650)
Premises Related Expenditure Total	206,580	174,989	198,538	(8,042)	203,772	(5,234)
Transport Related Expenditure						
Staff Travel Mileage Expenses	23,000	14,996	23,000	0	23,000	0
Transport Related Expenditure Total	23,000	14,996	23,000	0	23,000	0
Supplies and Services						
Purchase Of Equipment	0	0	0	0	0	0
Purchase Of Furniture	500	339	750	250	750	0
General Consumables (small items)	250	417	450	200	350	100
Equipment Maintenance	2,050	1,651	1,740	(310)	1,863	(123)
Hospitality	1,750	1,732	2,400	650	2,000	400
Uniforms & Clothing	400	205	400	0	400	0
Office Equipment - Rental	5,110	4,941	5,106	(4)	5,106	0
Printing & Photocopying	10,000	6,425	10,000	0	10,000	0
Stationery	2,000	777	1,600	(400)	1,600	0
Publications	7,210	8,214	7,570	360	7,380	190
Advertising - General	5,000	3,474	5,100	100	3,444	1,656
Insurance	8,000	8,184	8,180	180	8,235	(55)
Professional Fees	0	2,000	3,850	3,850	3,850	0
Postages	165,000	175,087	190,000	25,000	180,000	10,000
Legal Expenses	27,000	13,113	20,000	(7,000)	27,340	(7,340)
Subscriptions	580	575	575	(5)	575	0
Telephones	8,250	7,231	8,960	710	8,653	307
Mobile Telephones	6,350	3,610	5,430	(920)	5,468	(38)
Computer Hardware Purchase	20,000	20,367	19,970	(30)	20,546	(576)
Disaster Recovery	17,850	19,758	17,420	(430)	17,711	(291)
Computer Hardware Maint.	210	329	329	119	329	0
Computer Software Purchase	990	0	0	(990)	0	0
Computer Software Maint.	122,120	123,986	126,764	4,644	121,268	5,496
Computer Peripherals	0	0	0	0	0	0
Supplies and Services Total	410,620	402,415	436,594	25,974	426,868	9,726

Description	Annual Budget for 2019/20	Actual to January	Annual forecast for 2019/20	Forecast v Budget	Previous Forecast	Forecast Movement
Third Party Payments						
Other Local Authorities	11,150	1,734	11,610	460	11,862	(252)
Payments To Contractors	3,850	1,806	3,940	90	3,902	38
Audit Scotland	7,200	0	7,450	250	7,200	250
Third Party Payments Total	22,200	3,540	23,000	800	22,964	36
Support Services						
Accountancy	32,500	0	32,500	0	32,500	0
Human Resources	23,700	0	23,700	0	23,700	0
Legal	15,810	0	15,810	0	15,810	0
Corporate Services	9,000	0	9,000	0	9,000	0
Support Services Total	81,010	0	81,010	0	81,010	0
Total Gross Expenditure	2,845,219	2,202,755	2,718,920	(126,299)	2,718,921	(2)
Income						
Income Government Revenue Grant	(86,000)	(86,381)	(86,381)	(381)	(86,381)	0
Valuation Roll - Sales	0	(150)	0	0	0	0
Electoral Roll - Sales	(7,700)	(6,341)	(7,700)	0	(7,700)	0
Charges for Services Standard VAT	(1,000)	0	(1,000)	0	(1,000)	0
Other Income	(3,000)	(2,275)	(3,000)	(0)	(3,000)	0
Income Total	(97,700)	(95,147)	(98,081)	(381)	(98,081)	0
Net Expenditure	2,747,519	2,107,608	2,620,838	(126,680)	2,620,840	(2)