

## AGENDA ITEM 4

### CENTRAL SCOTLAND VALUATION JOINT BOARD

**Subject:** REVENUE BUDGET 2018/19 – REVIEW AS AT 31.08.18  
**Meeting:** CENTRAL SCOTLAND VALUATION JOINT BOARD  
**Date:** 28<sup>th</sup> September 2018  
**Author:** TREASURER (INTERIM)

#### 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 2019.

#### 2. RECOMMENDATIONS

- 2.1 The board are asked to consider and comment on the financial projection for the year to 31 March 2019.

#### 3. BACKGROUND

- 3.1 The budget for the financial year 2018/19 is £2.583 million. The projected outturn against the budget shows a variance underspend of £99k (see Appendix A for full detail).
- 3.2 Table A below provides a breakdown of the variances;

**Table A**

Variance	Over/ (underspend) £000s	Total	Narrative
<b>Employee Costs</b>			
	(41)		Vacancies within the admin team, 3 leavers only 2 being replaced
	(31)		5.6fte Canvassers employed for 8 weeks
	(5)		The planned Grade 8 Systems Administrator post at 0.6fte has been revised to a Grade 6 Technical Support Office 1.0fte.
	(15)		Long term absence of staff member who is currently on nil pay
		<b>(92)</b>	<b>Underspend</b>

Variance	Over/ (underspend) £000s	Total	Narrative
<b>Supplies and Services</b>			
	(16)		Reduced printing costs, this is due to Canvassers using tablets which have replaced paper forms.
	(5)		IER funding was £5k more than budgeted value
	(10)		Postages in line with last year, although additional costs included for postage costs related to any properties where canvassers do not get a response from
	(5)		Efficiencies throughout supplies and services, plus utilities
	17		Legal fees related to valuation appeals, this is an unknown cost and unpredictable and is likely to change
	9		External building works and emergency lighting costs
	3		Cyber Essentials audit as per Scottish Government requirements
		<b>(7)</b>	<b>Underspend</b>
<b>Total Variance</b>		<b>(99)</b>	<b>Underspend</b>

- 3.3 During the budget setting process reserves were allocated for a Spend to Save fund £41k for records management and Property Maintenance fund £124k. The Spend to Save fund continues to be utilised to reduce the storage requirements by scanning documents to be held electronically. An additional allocation of £34k was approved on 29<sup>th</sup> June 2018 to allow the scanning project to continue until March 2019. Therefore, total available for Scanning project is £75k.

## 4. CONCLUSIONS

- 4.1 The revenue budget is forecasting an underspend of £99k to 31 March 2019. 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 ☒

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Treasurer (Interim)

## Service Summary - Valuation Joint Board

## Appendix A

Description	Annual Budget for 2018/19	Actual to end of August	Annual forecast for 2018/19	Forecast v Budget
<b>Employee Related Expenditure</b>				
Single Status Gross Salaries	1,416,396	560,690	1,358,806	(57,590)
Single Status Employers Superann	298,836	118,349	289,920	(8,916)
Single Status Employers NIC	141,988	55,737	137,104	(4,884)
Single Status Overtime	0	487	487	487
Single Status Absence Pay	0	0	0	0
Manual Relief Gross Salaries	47,025	0	16,755	(30,271)
Manual Relief Employers Superann	0	0	3,770	3,770
Manual Relief Employers NIC	5,327	0	1,073	(4,254)
Manual Relief Employers Overtime	0	0	0	0
Long Service Awards	800	0	800	0
Childcare Vouchers Admin Costs	350	147	354	4
Conference Expenses And Subsistence	2,500	1,371	2,035	(465)
Superannuation Annual Charges	24,450	2,614	24,843	393
Recruitment Expenses	2,000	1,296	2,516	516
Staff Training	15,000	3,588	16,000	1,000
Vacancy Management	(10,000)	0	0	10,000
<b>Employee Related Expenditure Total</b>	<b>1,944,672</b>	<b>744,280</b>	<b>1,854,462</b>	<b>(90,210)</b>
<b>Premises Related Expenditure</b>				
Annual Maintenance External Providers	10,000	4,671	19,346	9,346
Service Charge	19,830	12,703	19,244	(586)
Cleaning & Hygiene Materials	1,500	245	1,635	135
Window Cleaning	360	0	360	0
Gas	4,910	483	3,200	(1,710)
Electricity	11,610	3,402	10,200	(1,410)
Rents	85,000	56,110	85,000	0
Rates	44,640	45,397	45,397	757
Water Charges	7,090	3,532	6,843	(247)
Property Insurance	2,760	794	1,592	(1,168)
Cleaning Services Internal recharge	15,790	5,263	15,790	(0)
<b>Premises Related Expenditure Total</b>	<b>203,490</b>	<b>132,600</b>	<b>208,607</b>	<b>5,117</b>
<b>Transport Related Expenditure</b>				
Staff Travel Mileage Expenses	23,000	4,559	22,000	(1,000)
<b>Transport Related Expenditure Total</b>	<b>23,000</b>	<b>4,559</b>	<b>22,000</b>	<b>(1,000)</b>
<b>Supplies and Services</b>				
Purchase Of Equipment	0	0	0	0
Purchase Of Furniture	750	6	290	(460)
General Consumables (small items)	0	110	0	0
Equipment Maintenance	2,480	1,876	2,581	101
Hospitality	1,750	467	1,380	(370)
Uniforms & Clothing	400	0	350	(50)
Office Equipment - Rental	5,600	3,372	6,255	655
Printing & Photocopying	24,500	261	8,427	(16,073)
Stationery	2,000	421	1,758	(242)
Publications	7,000	1,742	6,997	(3)
Advertising - General	5,000	914	3,876	(1,124)
Insurance	8,000	7,688	8,008	8
Professional Fees				0
Postages	169,000	114,456	159,374	(9,626)
Legal Expenses	20,000	8,746	36,500	16,500
Subscriptions	580	0	575	(5)
Telephones	9,920	4,614	9,530	(390)
Mobile Telephones	9,050	420	7,559	(1,491)
Computer Hardware Purchase	9,000	0	13,000	4,000
Disaster Recovery	17,580	14,556	16,579	(1,001)
Computer Hardware Maint.	650	329	600	(50)
Computer Software Purchase	5,060	40	5,100	40
Computer Software Maint.	110,930	62,657	114,034	3,104
Computer Peripherals	250	0	250	0
<b>Supplies and Services Total</b>	<b>409,500</b>	<b>222,674</b>	<b>403,024</b>	<b>(6,476)</b>

<i>Description</i>	<i>Annual Budget for 2018/19</i>	<i>Actual to end of August</i>	<i>Annual forecast for 2018/19</i>	<i>Forecast v Budget</i>
<b>Third Party Payments</b>				
Other Local Authorities	6,180	0	8,446	2,266
Payments To Contractors	2,000	1,856	4,008	2,008
Audit Scotland	7,200	(2,360)	7,200	0
<b>Third Party Payments Total</b>	<b>15,380</b>	<b>(504)</b>	<b>19,654</b>	<b>4,274</b>
<b>Support Services</b>				
Accountancy	31,990	0	31,990	0
Human Resources	23,330	0	23,330	0
Legal	15,560	0	15,560	0
Corporate Services	6,420	0	6,420	0
<b>Support Services Total</b>	<b>77,300</b>	<b>0</b>	<b>77,300</b>	<b>0</b>
<b>Total Gross Expenditure</b>	<b>2,673,342</b>	<b>1,103,609</b>	<b>2,585,047</b>	<b>(88,295)</b>
<b>Income</b>				
Income Government Revenue Grant	(86,000)	(90,927)	(90,927)	(4,927)
Valuation Roll - Sales	0	(35)	0	0
Electoral Roll - Sales	0	(15)	(7,700)	(7,700)
Charges for Services Standard VAT	(1,000)	0	0	1,000
Other Income	(3,000)	(1,574)	(2,400)	600
<b>Income Total</b>	<b>(90,000)</b>	<b>(92,551)</b>	<b>(101,027)</b>	<b>(11,027)</b>
<b>Net Expenditure</b>	<b>2,583,342</b>	<b>1,011,058</b>	<b>2,484,020</b>	<b>(99,322)</b>