

**AGENDA ITEM 4**

**CENTRAL SCOTLAND VALUATION JOINT BOARD**

**Subject:** REVENUE BUDGET 2008/09 – REVIEW AS AT 30.11.08  
**Meeting:** CENTRAL SCOTLAND VALUATION JOINT BOARD  
**Date:** 6th February, 2009  
**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 2009.

**2. BACKGROUND**

- 2.1 The budget for the financial year 2008/09 is £2.632 million. The projected outturn against the budget shows an overspend of £3K (see Appendix A).
- 2.2 The main reason for the reported overspend relates to a reduction in Employee Costs offset by additional computer charges.
- 2.3 The Additional budget required as a result of the new duties of The Electoral Administration Act is anticipated at this stage to be fully spent.

**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 the Treasurer, Muir Wilson, on Alloa (01259) 452033.

## CENTRAL SCOTLAND VALUATION JOINT BOARD

SummaryNovember

	Budget 08/09	Budget to 30th Nov	Actual to 30th Nov	Outturn 31st Mar 09
	£	£	£	£
<b><u>Employee Costs</u></b>				
Gross Salaries	1,563,890	1,082,368	971,185	1,538,220
Employer's Superannuation	276,810	191,580	174,690	252,410
Employer's National Insurance	108,410	75,031	80,017	115,610
Canvassers		0	5,091	0
Occupational Sick Pay	0	0	59,903	0
Professional Subscriptions		0	110	110
Agency Staff		0	6,360	6,360
Superannuation Annual Charges	17,130	9,989	6,050	17,200
Severance Payments	0	0	1,214	1,220
Staff Advertising	0	0	4,231	4,230
Employee Training	6,180	4,120	6,474	6,470
Conf. Exp. & Subsistence	0	0	1,231	1,500
Other Employee Costs	3,000	2,000	4,230	5,000
	<b>1,975,420</b>	<b>1,365,088</b>	<b>1,320,786</b>	<b>1,948,330</b>
				<b>(27,090)</b>
<b><u>Property Costs</u></b>				
Repairs & Maintenance	10,000	6,666	7,730	10,000
Heat & Light - Gas	3,180	2,120	930	1,700
Heat & Light - Electricity	9,020	6,013	1,500	12,540
Property Rental	140,000	105,000	123,601	140,000
Service Charge	11,460	8,595	11,402	11,460
Rates & Water	64,000	64,000	62,832	62,830
Water Charges	0	0	4,671	7,600
Furnishings	0	0	0	0
Cleaning Materials	1,000	667	829	1,000
Cleaning Services	13,240	8,826	7,702	13,200
Insurance	2,740	2,740	2,177	2,180
	<b>254,640</b>	<b>204,627</b>	<b>223,374</b>	<b>262,510</b>
				<b>7,870</b>
<b><u>Transport Costs</u></b>				
Staff Travelling Expenses	20,000	13,842	15,321	20,450
Car Allowances	14,430	9,987	9,829	14,200
	<b>34,430</b>	<b>23,829</b>	<b>25,150</b>	<b>34,650</b>
				<b>220</b>
<b><u>Supplies and Services</u></b>				
Furniture	500	333	1,689	2,500
Removal Charges		0	265	270
Materials	0	0	148	150
Equipment Maintenance	0	0	4,123	270
Clothing	300	200	105	300
Bottled Water	1,200	800	685	1,030
Hospitality	500	333	754	1,130
	<b>2,500</b>	<b>1,666</b>	<b>7,789</b>	<b>5,670</b>
				<b>3,170</b>
<b><u>Administration</u></b>				
		0	380	0
Office Equipment Maintenance	5,000	3,333	4,280	7,200
Printing	6,090	4,060	8,577	0
Photocopying	3,000	2,000	(1,313)	3,000
Stationery	16,000	10,666	12,198	10,000
Publications	4,500	3,000	5,519	6,000
Advertising	2,000	1,333	2,846	2,000
Insurance	13,150	8,474	12,570	12,570
Professional Fees		48,329	68,064	72,500
Postages	72,500	7,999	6,005	10,000
Telecommunications	12,000	0	64	100
Legal Fees	7,000	4,666	3,759	7,000
Subscriptions	300	200	0	300
Miscellaneous Supplies	1,000	667	448	750
	<b>142,540</b>	<b>94,727</b>	<b>126,247</b>	<b>134,270</b>
				<b>(8,270)</b>

	Budget 08/09	Budget to 30th Nov	Actual to 30th Nov	Outturn 31st Mar 09
	£	£	£	£
<b><u>Computer</u></b>				
IBM Hardware/Software Lease - DO NOT USE	0	0	999	1,000
Software Maintenance Support - DO NOT USE	51,100	38,325	0	0
Computer Hardware Purchase		0	4,005	4,010
Software Development/Upgrades - DO NOT USE	6,000	4,000	0	0
Disaster recovery	25,740	17,158	40,859	23,730
Computer Hardware Maintenance	0	0	9,645	5,780
GIS - DO NOT USE	6,660	4,440	1,957	0
Computer Software Purchase	18,040	12,025	1,380	1,380
Computer Software Maintenance	0	0	53,547	55,670
Computer Peripherals		0	771	770
Computer Consumables		0	899	900
Computer Services		0	15,296	35,200
	<b>107,540</b>	<b>75,948</b>	<b>129,358</b>	<b>128,440</b>
				<b>20,900</b>
<b><u>Third Party Payments</u></b>				
Payments to Contractors		0	143	140
Accounts Commission - Audit Fees	9,270	6,179	(2,698)	9,270
Electoral Administration Act	60,000	39,996	0	60,000
	<b>69,270</b>	<b>46,175</b>	<b>(2,555)</b>	<b>69,410</b>
				<b>140</b>
<b><u>Support Services</u></b>				
Financial Services	19,550	0	0	26,000
Personnel Services	23,960	0	0	23,960
Clerking of the Board	9,200	0	(114)	9,200
	<b>52,710</b>	<b>0</b>	<b>(114)</b>	<b>59,160</b>
				<b>6,450</b>
<b>TOTAL EXPENDITURE</b>	<b>2,639,050</b>	<b>1,812,060</b>	<b>1,830,035</b>	<b>2,642,440</b>
				<b>3,390</b>
<b><u>Income</u></b>				
Other Grants		0	(18,691)	0
Valuation Roll - Sales		0	(826)	0
Electoral Roll - Sales		0	(3,463)	0
Sales	(7,000)	(4,666)	(339)	(7,000)
	<b>(7,000)</b>	<b>(4,666)</b>	<b>(23,319)</b>	<b>(7,000)</b>
				<b>0</b>
<b>NET EXPENDITURE</b>	<b>2,632,050</b>	<b>1,807,394</b>	<b>1,806,716</b>	<b>2,635,440</b>
				<b>3,390</b>

## November Outturn

Analysis of outturn variation to BudgetEmployee

Savings from Staff Vacancies and reduced hours off-set by estimated cost of additional 0.5% pay award	Underspend	(£27,090)
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Property costs

Water Charges outturn per last year actual plus increase costs of energy	Overspend	£7,870
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Transport Costs

Minor Variance	Overspend	£220
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Supplies and Services

Various minor overspends Office Furniture and hospitality	Overspend	£3,170
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Administration

Printing Budget not required this year	Underspend	(£8,270)
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Computer Equipment

Review of coding structure currently being carried out (budgets being revised for 09/10)	Overspend	£20,900
Additional work undertaken by external contractor and upgrade to disaster Recovery Leased Line		

Third Party Payments

Minor Variance	Overspend	£140
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Support Services

Outturn based on last years actuals	Overspend	£6,450
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Income

Income from Ministry of Justice will be offset by additional expenditure	Overspend	£0
Carried forward to next year if not fully spent during 08/09		

Overspend	<u>£3,390</u>
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