

**HIGHLAND AND WESTERN ISLES VALUATION JOINT BOARD**

**4 September 2014**

Agenda Item	9
Report No	VAL 18/14

**Revenue Monitoring Report  
1 April 2014 to 31 July 2014**

**Report by the Assessor and Electoral Registration Officer**

**Summary**

This report sets out the revenue monitoring position of the Board for the period to 31 July 2014 and the projected year end position.

**1. Current Position**

The attached monitoring statement shows the position for the period to 31 July 2014. Net expenditure to date is £0.566m and represents 21% of the annual budget of £2.662m.

**2. Year-end Projection**

At this point in the year, the overall outturn is expected to be on budget.

Although expenditure on staffing related costs is currently behind budget due to vacancies, it is anticipated that the full budget for staffing will be utilised due to the filling of vacancies, acting up allowances, overtime and canvasser costs relating to both Individual Electoral Registration and the Referendum.

Despite expenditure of only £0.007m to date, the postages budget of £0.220m is expected to be fully utilised by the year end, as significant volumes of postages will be incurred over the coming months in relation to the Referendum and Individual Electoral Registration.

**3. Recommendation**

The Board is invited to note the content of this report.

Designation: Assessor and ERO

Date: 3 September 2014

Author: Fiona Callum

**HIGHLAND & WESTERN ISLES VALUATION JOINT BOARD**

**REVENUE BUDGET 2014/15  
MONITORING STATEMENT FOR THE PERIOD ENDED 31 JUL 2014**

Heading	Period to date		Annual Estimated		Year End Estimated variance £000
	Budget £000	Actual £000	Budget £000	outturn £000	
<b>Staff costs</b>					
Salaries including NI, superann and over	608	495	1,824	1,824	-
Travel and subsistence	30	20	91	91	-
Other staff costs	(4)	12	(11)	(11)	-
	<b>635</b>	<b>527</b>	<b>1,904</b>	<b>1,904</b>	-
<b>Property costs</b>					
Heating, lighting and cleaning	14	9	45	45	-
Rent, rates and water	73	140	205	205	-
Other property costs	2	1	4	4	-
	<b>89</b>	<b>150</b>	<b>253</b>	<b>253</b>	-
<b>Administrative costs</b>					
Printing, stationery and photocopying	5	9	17	17	-
Postages	50	7	220	220	-
Telephone and fax costs	2	0	8	8	-
Advertising	3	1	10	10	-
Legal expenses	7	12	20	20	-
Consultancy Fees	0	0	0	0	-
Other administration costs	1	(2)	13	13	-
	<b>69</b>	<b>27</b>	<b>288</b>	<b>288</b>	-
<b>Apportioned Costs</b>					
Central service support	-	-	60	60	-
<b>Transport costs</b>	<b>1</b>	<b>2</b>	<b>4</b>	<b>4</b>	-
<b>Supplies and services</b>					
Computer charges	93	29	280	280	-
Office equipment	1	2	3	3	-
Miscellaneous supplies and services	1	8	11	11	-
	<b>95</b>	<b>39</b>	<b>294</b>	<b>294</b>	-
<b>Board expenses</b>	0	0	0	0	-
<b>Valuation Appeal Committee expenses</b>	65	17	65	65	-
<b>TOTAL EXPENDITURE</b>	<b>954</b>	<b>762</b>	<b>2,868</b>	<b>2,868</b>	-
<b>Income</b>	(0)	(196)	(207)	(207)	-
<b>NET EXPENDITURE</b>	<b>954</b>	<b>566</b>	<b>2,661</b>	<b>2,661</b>	-