

# HIGHLAND AND WESTERN ISLES VALUATION JOINT BOARD

22 September 2017

Agenda Item	9
Report No	VAL/16/17

## Revenue Monitoring Report Period to 31 August 2017

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 August 2017 and the projected year end position.

#### 1. Current Position

The attached monitoring statement shows the position for the period to 31 August 2017. Net expenditure to date is £0.965m and represents 34% of the annual budget of £2.860m.

#### 2. Year-end Projection

- 2.1** At this point in the year, the overall outturn is expected to be an underspend of £0.050m, however, as in previous years, this projection is sensitive to the eventual outturn of the annual electoral canvass. There is additional uncertainty relating to the costs associated with the introduction of shootings and deer forests into the valuation roll.
- 2.2** At this stage in the year, staff costs are expected to be underspent by £0.068m, largely through the management of staff vacancies. This has been possible during the first half of the year, however it is unlikely to be sustainable once the requirement to dispose of revaluation appeals commences in October. While it is too early to predict the outturn for canvassing costs, we have once again seen an improvement in the uptake of digital responses and this has consequential savings in time and postages.
- 2.3** Expenditure on postages for the period to date would indicate a slight underspend, however the bulk of expenditure falls within the second half of the year due to the timing of the annual canvass. While it is possible that the full budget under this head will not be required, the position will become clearer by the next Board meeting.
- 2.5** Payments for computer charges are projected as being overspent by £0.004m as a consequence of additional development relating to the introduction of shootings into the Valuation Roll.

### **3. Recommendation**

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

Designation: Assessor and ERO

Date: 14 September 2017

Author: Victoria MacDonald

Accountant

HIGHLAND & WESTERN ISLES VALUATION JOINT BOARD

REVENUE BUDGET 2017/18  
MONITORING STATEMENT FOR THE PERIOD ENDED 31 August 2017

Heading	Period to date		Annual		Year End Estimated variance £000
	Budget £000	Actual £000	Budget £000	Estimated outturn £000	
<b>Staff costs</b>					
Salaries including NI, superann and overtime	820	743	1,968	1,900	(68)
Travel and subsistence	33	19	79	79	-
Other staff costs	20	16	47	47	-
	<b>873</b>	<b>778</b>	<b>2,094</b>	<b>2,026</b>	<b>(68)</b>
<b>Property costs</b>					
Heating, lighting and cleaning	19	11	47	47	-
Rent, rates and water	157	157	206	206	-
Other property costs	3	3	8	8	-
	<b>179</b>	<b>170</b>	<b>261</b>	<b>261</b>	<b>-</b>
<b>Administrative costs</b>					
Printing, stationery and photocopying	17	8	40	40	-
Postages	75	49	180	180	-
Telephone and fax costs	4	1	11	14	3
Advertising	2	0	5	5	-
Legal expenses	8	0	20	20	-
Other administration costs	4	0	10	11	1
	<b>110</b>	<b>58</b>	<b>266</b>	<b>270</b>	<b>4</b>
<b>Apportioned Costs</b>					
Central service support	0	0	60	60	-
<b>Transport costs</b>	2	1	5	5	-
<b>Supplies and services</b>					
Computer charges	111	85	266	270	4
	<b>111</b>	<b>85</b>	<b>266</b>	<b>270</b>	<b>4</b>
<b>Board expenses</b>	4	0	10	10	-
<b>Valuation Appeal Committee expenses</b>	22	17	53	53	-
<b>TOTAL EXPENDITURE</b>	<b>1,301</b>	<b>1,109</b>	<b>3,015</b>	<b>2,955</b>	<b>(61)</b>
<b>Income</b>	(152)	(144)	(155)	(145)	11
<b>NET EXPENDITURE</b>	<b>1,149</b>	<b>965</b>	<b>2,860</b>	<b>2,810</b>	<b>(50)</b>