

HIGHLAND AND WESTERN ISLES VALUATION JOINT BOARD

24 November 2017

Agenda Item	7
Report No	VAL/19/17

Revenue Monitoring Report Period to 31 October 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 October 2017 and the projected year end position.

1. Current Position

The attached monitoring statement shows the position for the period to 31 October 2017. Net expenditure to date is £1.568m and represents 55% 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 £0.061m, however, as in previous years, this projection is sensitive to the eventual outturn of the annual electoral canvass. There remains some 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 £0.125m, largely through the management of staff vacancies. This has been possible during the first part of the year; however it is unlikely to be sustainable in the final quarter, once revaluation appeal negotiations commence as a consequence of the citation process. 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 some 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.
- 2.4** Payments for computer charges are projected as being overspent by £0.054m as a consequence of additional development relating to the introduction of shootings into the Valuation Roll, canvass printing costs and purchase of a new flexible working system across the department. Improved billing frequency has also had an effect on this reporting line. Whilst there is projected overspend, overall this is offset by an underspend in staffing costs.

3. Recommendation

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

Designation: Assessor and ERO

Date: 15 November 2017

Author: Victoria MacDonald

Accountant

HIGHLAND & WESTERN ISLES VALUATION JOINT BOARD

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

Heading	Period to date		Annual Estimated outturn		Year End Estimated variance £000
	Budget £000	Actual £000	Budget £000	Estimated outturn £000	
Staff costs					
Salaries including NI, superann and overtime	1,149	1,036	1,969	1,844	(125)
Travel and subsistence	46	25	79	74	(5)
Other staff costs	28	33	47	47	(0)
	1,222	1,094	2,095	1,965	(130)
Property costs					
Heating, lighting and cleaning	27	15	47	46	(1)
Rent, rates and water	172	179	206	203	(3)
Other property costs	5	3	8	13	5
	204	197	261	262	1
Administrative costs					
Printing, stationery and photocopying	23	11	40	42	2
Postages	105	100	180	180	-
Telephone and fax costs	6	1	11	11	0
Advertising	3	1	5	3	(2)
Legal expenses	12	1	20	20	-
Other administration costs	6	0	10	11	1
	155	115	266	267	1
Apportioned Costs					
Central service support	0	0	60	64	4
Transport costs	3	2	5	5	(0)
Supplies and services					
Computer charges	155	280	266	320	54
	155	280	266	320	54
Board expenses	6	0	10	10	-
Valuation Appeal Committee expenses	31	24	53	53	-
TOTAL EXPENDITURE	1,776	1,712	3,015	2,946	(69)
Income	(153)	(144)	(155)	(147)	8
NET EXPENDITURE	1,623	1,568	2,860	2,799	(61)