

HIGHLAND AND WESTERN ISLES VALUATION JOINT BOARD

18 January 2018

Agenda Item	6
Report No	VAL/1/18

Revenue Monitoring Report 1 April 2017 to 31 December 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 December 2017 and the projected year end position.

1. Current Position

The attached monitoring statement shows the position for the period to 31 December 2017. Net expenditure to date is £1.967m and represents 69% 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 £0.085m, however, as in previous years, this projection is sensitive to the eventual outturn of the annual electoral canvass. There is further uncertainty regarding IT costs from Wipro.
- 2.2** At this stage in the year, staff costs are expected to be underspent by £0.171m, largely through the management of staff vacancies. Whilst there has been an increase in the number of household enquiry forms during the annual canvass, it is anticipated that there will be a small overspend in canvasser costs due to household visits carried out throughout the year and in particular, in the lead up to registration deadlines for the local government and UK Parliamentary elections.
- 2.3** Expenditure on postages for the period to date would indicate a slight underspend, however these costs are influenced by the expenditure on the annual canvass and the issuing of revaluation appeal citations in the final quarter of the year.
- 2.4** Payments for computer charges are projected as being overspent by £0.072m as a consequence of additional development relating to the introduction of shootings into the Valuation Roll, canvass printing costs and acquisition of a new flexible working system across the department. Whilst there is a projected overspend, overall this is offset by an underspend in staffing costs.
- 2.5** Payments for property costs, transport costs and Board expenses are projected to be on budget.

3. Recommendation

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

Designation: Assessor and ERO

Date: 11 January 2018

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Office & Support Manager

HIGHLAND & WESTERN ISLES VALUATION JOINT BOARD

REVENUE BUDGET 2017/18
MONITORING STATEMENT FOR THE PERIOD ENDED 31 December 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	1,477	1,333	1,969	1,800	(169)
Travel and subsistence	59	37	79	77	(2)
Other staff costs	36	41	47	47	(0)
	1,571	1,411	2,095	1,924	(171)
Property costs					
Heating, lighting and cleaning	35	21	47	46	(1)
Rent, rates and water	198	189	206	203	(3)
Other property costs	6	3	8	12	4
	239	214	261	261	0
Administrative costs					
Printing, stationery and photocopying	30	18	40	42	2
Postages	135	122	180	180	-
Telephone and fax costs	8	8	11	11	0
Advertising	4	1	5	3	(2)
Legal expenses	15	4	20	20	-
Other administration costs	8	1	10	11	1
	199	153	266	267	1
Apportioned Costs					
Central service support	0	0	60	62	2
Transport costs	4	3	5	5	(0)
Supplies and services					
Computer charges	199	298	266	338	72
	199	298	266	338	72
Board expenses	8	0	10	10	-
Valuation Appeal Committee expenses	40	35	53	55	2
TOTAL EXPENDITURE	2,260	2,114	3,015	2,922	(93)
Income	(154)	(146)	(155)	(147)	8
NET EXPENDITURE	2,106	1,967	2,860	2,775	(85)