

HIGHLAND AND WESTERN ISLES VALUATION JOINT BOARD

24 September 2021

Agenda Item	6
Report No	VAL/14/21

Revenue Monitoring Report Period to 31 August 2021

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 and the projected year end position.

CURRENT POSITION

The attached monitoring statement shows the position for the period to 31 August 2021. Net expenditure to date is £1.141m and represents 33% of the annual budget of £3.445m.

YEAR-END PROJECTION

At this point in the year, the overall outturn is expected to be an underspend of £0.150m, however, as in previous years, this projection is sensitive to the eventual outturn of the annual electoral canvass. The Assessor is still following the current Scottish Government advice on working from home and some uncertainty exists in relation to contingencies that may be necessary in relation to preparation for the Local Government Election and other implications for the sustained period of home working.

Staff costs

Salaries including NI, superannuation and overtime

There is an estimated underspend on salary costs however there have been some recent changes in staffing due to flexible retirement or vacancies. An advert has been placed recently for clerical assistant posts based in Inverness and interviews will be taking place in the coming weeks.

A valuer has been appointed to the Inverness office and will commence in post at the beginning of October 2021.

Travel and subsistence

An underspend of £0.015m is estimated under this budget heading due to reduced survey work in the early part of the financial year. Valuation staff are now carrying out survey visits and doorstep canvassers will be starting to commence work towards the end of October.

Property costs

Heating, Lighting and Cleaning

An underspend has been projected on heating and lighting costs as staff continue to work from home. This position may change in the coming months if Scottish Government advice on home working changes.

Administrative Costs

Printing, stationery and photocopying

As staff are currently working from home, there has been a reduction in spend on stationery and printing costs however a return to the office by some staff may see an increase in expenditure under this budget heading in the coming months.

Postages

Expenditure on postages for the period to date would indicate an overspend however, postage costs for canvass communications has fallen in the first part of the financial year. Whilst it is anticipated that postage costs will be within budget, this will depend on public engagement for the Local Government elections in May 2022.

Legal Expenses

Whilst there is a significant underspend at this point in the financial year, Counsel has been engaged for future Valuation Appeal Hearings throughout the year and fees for Lands Tribunal for Scotland referrals amount to £0.005m to date which will be paid under this budget heading with more fees expected to be paid in 2021/22.

Transport Costs

As the Assessor has been following Scottish Government guidance in relation to Covid-19, meetings that would normally have been held across Scotland with the Scottish Assessors Association and other stakeholders, have been carried out by Teams meetings reducing the requirement for hire cars. This position may change in the second part of the financial year.

Supplies and Services

Computer charges

Payments for computer charges are projected as being within budget however, annual billing from Wipro has not been processed. Due to Covid-19 the ERO has again made provision for canvass forms to be scanned using an external scanning bureau. There are some initial set-up fees and costs for scanning of returns, but under the new canvass reform legislation, the expected number of returns has significantly reduced.

Thirty five new tablets have been purchased for electoral canvassers which will allow for real time information to be imported into the electoral management system. With the

introduction of telephone canvassing, it is anticipated that some of the purchase costs can be offset with reduced travel costs.

Valuation Appeal Committee Expenses

There is uncertainty relating to the costs associated with Valuation Appeal hearings scheduled throughout the current financial year. The actuals to date for Valuation Appeal hearings would appear to show a very small underspend at this point in the year however, an invoice for £0.009m for work carried out by the Valuation Appeal Panel Secretary to the end of August has still to be paid. As previously reported, the Assessor has no control over Valuation Appeal Committee costs.

Income

IER funding from the Cabinet Office was anticipated to be around £0.015m however the ERO has received confirmation that there will be no funding in the current financial year.

The ERO has received funding from the Scottish Government in April 2021 of £0.072m to cover the cost of sending household notification letters in advance of the Scottish Parliament election.

Recommendation

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

Designation: Assessor and ERO

Date: 15 September 2021

Author: Mandy Thomson

Office & Support Manager

HIGHLAND & WESTERN ISLES VALUATION JOINT BOARD

REVENUE BUDGET 2021/22

MONITORING STATEMENT FOR THE PERIOD ENDED 31 August 2021

Heading	Period to date		Annual		Year End variance £000
	Budget £000	Actual £000	Budget £000	outturn £000	
Staff costs					
Salaries including NI, superann and overtime	951	825	2,282	2,199	(83)
Travel and subsistence	29	10	70	55	(15)
Other staff costs	17	11	40	40	0
	997	846	2,392	2,294	(98)
Property costs					
Heating, lighting and cleaning	20	6	48	45	(3)
Rent, rates and water	119	116	201	201	0
Other property costs	5	1	13	13	0
	144	123	262	259	(3)
Administrative costs					
Printing, stationery and photocopying	8	1	20	20	0
Postages	50	70	119	119	0
Telephone and fax costs	5	3	11	11	0
Advertising	1	0	2	2	0
Legal expenses	12	1	30	30	0
Other administration costs	4	0	10	10	0
	80	75	192	192	0
Apportioned Costs					
Central service support	0	0	60	60	0
Transport costs	1	0	4	3	(1)
Supplies and services					
Computer charges	171	113	411	411	0
	171	113	411	411	0
Board expenses	3	0	8	8	0
Valuation Appeal Committee expenses	57	56	136	140	4
TOTAL EXPENDITURE	1,453	1,213	3,465	3,367	(98)
Income	(8)	(72)	(20)	(72)	(52)
NET EXPENDITURE	1,445	1,141	3,445	3,295	(150)