

# HIGHLAND AND WESTERN ISLES VALUATION JOINT BOARD

20 November 2024

Agenda Item	6
Report No	VAL/20/24

## Revenue Monitoring Report Period to 30 September 2024

Report by the Assessor and Electoral Registration Officer

### Summary

This report sets out the revenue monitoring position of the Board for the period to 30 September and the projected year end position.

### CURRENT POSITION

The attached monitoring statement shows the position for the period to 30 September 2024. Net expenditure to date is £1.453m and represents 39% of the annual budget of £3.690m.

### YEAR-END PROJECTION

At this point in the year, the overall outturn is expected to be an underspend of £0.198m however, as in previous years, this projection is sensitive to the eventual outturn of the annual electoral canvass.

Due to the move to CiA, some significant work has been undertaken on monitoring to September 2024 however, there are still some outstanding queries with Highland Council Finance and Payroll Teams. It is anticipated that a fuller monitoring report will be presented to the Board in early 2025.

### Staff costs

#### Salaries including NI, superannuation and overtime

There is an estimated underspend on salary costs however, the projected outturn takes account of the the 2024/25 pay award which is expected to be paid at the end of November 2024. Salary costs for a member of Highland Council staff who was seconded to the Valuation Joint Board has still to be invoiced.

Some limited overtime is being worked by staff across the department on digitisation of non-domestic files and for by-election deadlines. Further staff have been recruited to assist with the digitisation project and it is anticipated that overtime working by staff will be greatly reduced.

Overtime is currently showing an overspend however additional hours totalling £0.045m were worked for Elections Act 2022 implementation and delivery of the UK Parliamentary General Election, for which additional funding was received from the UK Government.

### Travel and subsistence

It is anticipated that this budget head will be overspent by the end of the financial year. This is in part due to face-to-face training being carried out on Elections Act changes with colleagues travelling to Inverness from Wick and Stornoway. Doorstep canvassing for the annual canvass has still to commence however, some canvassing of registration forms has been carried out.

### **Property costs**

#### Rent, rates and water

The year end position on rent, rates and water shows an underspend however, billing from Highland Council for water and electricity charges has still to be received.

The current position for rent, rates and water shows a significantly higher period to date however, rates bills have been paid for the year.

### **Administrative Costs**

#### Printing, stationery and photocopying

The estimated year end variance shows an overspend at this point in the financial year however, an invoice of £0.015m has been incorrectly coded to printing costs. A journal will be done by the Highland Council Finance Accountant to reverse this.

#### Postages

Expenditure on postages for the period to date would indicate a significant overspend however, annual canvass postage costs have been incurred in the first part of the financial year.

#### Legal Expenses

The LTS referral fees have now been settled and paid in full.

The Assessor has a case going before the Upper Tribunal for Scotland in Edinburgh regarding a hydroelectricity case. It is expected that this case will run early in 2025.

#### Digitisation costs

Digitisation costs are expected to be within budget. Some staff are working overtime to assist with scanning of files. Additional staff are being recruited to scan files but also to check that information has been scanned correctly before files are sent for secure disposal.

## **Apportioned Costs**

The Central Support Charges from Highland Council will be billed in month twelve and are estimated to be in the region of £0.060m.

## **Supplies and Services**

### **Computer charges**

ICT charges for the year have yet to be billed but are set to be in the region of £0.172m. There are also some charges expected through the Highland Council invoice that will be processed for payment in the coming weeks.

Payments for all computer charges are projected as being within budget.

## **Income**

The Electoral Registration Officer has received funding of £0.204m to date from the Department for Levelling Up, Housing and Communities (now the Ministry of Housing, Communities and Local Government) for Elections Act 2022 implementation work and delivery of the UK Parliamentary General Election. There is also carried forward income from 2023/24 totalling £0.014m.

### **Recommendation**

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

Designation: Assessor and ERO

Date: 8 November 2024

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Depute ERO / Business Manager

**HIGHLAND & WESTERN ISLES VALUATION JOINT BOARD**

**REVENUE BUDGET 2024/25  
MONITORING STATEMENT FOR THE PERIOD ENDED 30 SEPTEMBER 2024**

Heading	Period to date		Annual Estimated		Year End Estimated variance £000
	Budget £000	Actual £000	Budget £000	Estimated outturn £000	
<b>Staff costs</b>					
Salaries including NI, superann	1,285	1,188	2,569	2,524	(45)
Digitisation salaries incl. NI, superann, OT	17	43	34	81	47
Overtime	17	55	35	60	25
Salaries including NI, superann and overtime	1,319	1,286	2,638	2,665	27
Travel and subsistence	24	22	49	54	5
Other staff costs	57	38	114	47	(67)
	<b>1,400</b>	<b>1,346</b>	<b>2,801</b>	<b>2,766</b>	<b>(35)</b>
<b>Property costs</b>					
Heating, lighting and cleaning	18	12	36	37	1
Rent, rates and water	78	115	156	173	17
Other property costs	3	4	6	5	(1)
	<b>99</b>	<b>131</b>	<b>198</b>	<b>215</b>	<b>17</b>
<b>Administrative costs</b>					
Printing, stationery and photocopying	6	27	13	32	19
Postages	65	93	130	130	-
Telephone and fax costs	5	-	9	9	-
Advertising	1	-	3	3	-
Legal expenses	10	(46)	20	20	-
Digitisation costs	-	-	-	-	-
Other administration costs	43	12	85	86	1
	130	86	260	280	20
<b>Apportioned Costs</b>					
Central service support	30	-	60	60	-
<b>Total Administrative costs</b>	<b>160</b>	<b>86</b>	<b>320</b>	<b>340</b>	<b>20</b>
<b>Transport costs</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>-</b>
<b>Supplies and services</b>					
Computer charges	190	106	381	381	-
Valuation Appeal Committee expenses	-	-	-	-	-
	<b>190</b>	<b>106</b>	<b>381</b>	<b>381</b>	<b>-</b>
<b>Members' Expenses</b>					
Board expenses	5	1	10	10	-
<b>TOTAL EXPENDITURE</b>	<b>1,855</b>	<b>1,672</b>	<b>3,713</b>	<b>3,715</b>	<b>2</b>
<b>Income</b>					
Service Income	(11)	(219)	(23)	(223)	(200)
Interest Income	-	-	-	-	-
	<b>(11)</b>	<b>(219)</b>	<b>(23)</b>	<b>(223)</b>	<b>(200)</b>
<b>NET EXPENDITURE</b>	<b>1,844</b>	<b>1,453</b>	<b>3,690</b>	<b>3,492</b>	<b>(198)</b>