

GRAMPIAN VALUATION JOINT BOARD BUDGET
FOR PERIOD 1 APRIL TO 31 DECEMBER 2023

APPENDIX 2

Line No.	Total Budget 2023/24	Core Budget				NDR Reform Budget				
		Budget 2023/24	Actual 31-Dec-23	Estimated Outturn 2023/24	Estimated Variance 2023/24	Budget 2023/24	Actual 31-Dec-23	Estimated Outturn 2023/24	Estimated Variance 2023/24	
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
Employee Costs										
1	Salaries	3,038	2,738	1,874	2,523	215	300	141	191	109
2	National Insurance	319	290	193	265	25	29	14	20	9
3	Superannuation	584	526	359	476	50	58	27	37	21
4	Additional Pensions	24	24	15	24	-	-	-	-	-
5	Other Employee Costs	7	7	6	7	-	-	-	-	-
6	Training	33	26	9	11	15	7	-	2	5
	Total Employee Costs	4,005	3,611	2,456	3,306	305	394	182	250	144
Property Costs										
7	Accommodation Charges	299	299	252	290	9	-	-	-	-
8	Repairs and Maintenance	23	23	2	8	15	-	-	-	-
9	Energy Costs	15	15	11	19	(4)	-	-	-	-
10	Cleaning	4	4	3	5	(1)	-	-	-	-
	Total Property Costs	341	341	268	322	19	-	-	-	-
Transport Costs										
11	Staff Travel and Subsistence	45	40	44	53	(13)	5	2	3	2
	Total Transport Costs	45	40	44	53	(13)	5	2	3	2
Supplies & Services										
12	Equipment, Furniture & Materials	9	8	6	8	-	1	-	1	-
13	PPE	1	1	-	1	-	-	-	-	-
14	Reference Books	9	9	13	16	(7)	-	-	-	-
15	Printing & Stationery	18	18	4	16	2	-	-	-	-
16	Postages & ER Printing	330	330	285	362	(32)	-	-	-	-
17	Telephones	7	7	7	8	(1)	-	-	-	-
18	Advertising	1	1	1	1	-	-	-	-	-
19	IT Maintenance & Support	338	320	174	314	6	18	-	2	16
20	Valuation Appeals	30	30	-	30	-	-	-	-	-
21	Members' Allowances	4	4	-	4	-	-	-	-	-
22	Fees, Charges & Subs	8	4	1	4	-	4	-	2	2
23	Specialist Services	29	20	12	20	-	9	-	9	-
24	Conference Fees & Subsistence	2	2	-	2	-	-	-	-	-
25	Other Supplies & Services	4	4	5	6	(2)	-	-	-	-
	Total Supplies & Services	790	758	508	792	(34)	32	-	14	18
Support Services										
25	Lead Authority Charge	62	62	-	65	(3)	-	-	-	-
	Total Support Services	62	62	-	65	(3)	-	-	-	-
	Gross Expenditure	5,243	4,812	3,276	4,538	274	431	184	267	164
Income										
26	Sales and Other Income	(15)	(15)	(11)	(15)	0	0	0	0	0
27	Government Grant and recharges	(14)	(14)	(53)	(53)	39	0	0	0	0
28	Interest on Revenue balances	(4)	(4)	0	(70)	66	0	0	0	0
	Total Income	(33)	(33)	(64)	(138)	105	0	0	0	0
29	Net Expenditure	5,210	4,779	3,212	4,400	379	431	184	267	164
Funded from Reserves										
31	NDR Reform	(163)	0	0	0	0	(163)	0	0	(163)
32	Electoral Reform	(13)	(13)	0	(13)	0	-	-	-	-
32	Requisitions	(5,034)	(4,766)	(3,575)	(4,766)	0	(268)	(201)	(268)	0
33	(Surplus)/Deficit for Year	0	0	(363)	(379)	379	0	(17)	(1)	1