

GRAMPIAN VALUATION JOINT BOARD REVENUE MONITORING STATEMENT  
FOR PERIOD 1 APRIL TO 30 SEPTEMBER 2021

Line No.	Total Budget 2021/22	Budget to Date 2021/22	Actual 30/09/2021	Variance 30/09/2021	Estimated Outturn 2021/22	Estimated Variance 2021/22	Breakdown of Actual Variance		
	£'000	£'000	£'000	£'000	£'000	£'000	Core Budget Variance 30/09/2021	NDR Budget Variance 30/09/2021	Total Variance 30/09/2021
<b>Employee Costs</b>									
1	2,861	1,431	1,161	270	2,285	576	171	99	270
2	292	146	118	28	233	59	20	8	28
3	548	274	216	58	418	130	39	19	58
4	24	12	12	0	24	0	-	-	-
5	1	1	3	(2)	4	(3)	(2)	-	(2)
6	11	5	9	(4)	7	4	(5)	1	(4)
<b>Total Employee Costs</b>	<b>3,737</b>	<b>1,869</b>	<b>1,519</b>	<b>350</b>	<b>2,971</b>	<b>766</b>	<b>223</b>	<b>127</b>	<b>350</b>
<b>Property Costs</b>									
7	273	178	210	(32)	331	(58)	(32)	-	(32)
8	3	1	0	1	3	0	1	-	1
9	11	5	6	(1)	11	0	(1)	-	(1)
10	4	2	0	2	4	0	2	-	2
<b>Total Property Costs</b>	<b>291</b>	<b>186</b>	<b>216</b>	<b>(30)</b>	<b>349</b>	<b>(58)</b>	<b>(30)</b>	<b>-</b>	<b>(30)</b>
<b>Transport Costs</b>									
11	52	26	19	7	42	10	5	2	7
<b>Total Transport Costs</b>	<b>52</b>	<b>26</b>	<b>19</b>	<b>7</b>	<b>42</b>	<b>10</b>	<b>5</b>	<b>2</b>	<b>7</b>
<b>Supplies &amp; Services</b>									
12	2	1	6	(5)	6	(4)	(5)	-	(5)
13	1	0	0	0	2	(1)	-	-	-
14	10	3	2	1	10	0	1	-	1
15	34	17	3	14	9	25	14	-	14
16	275	138	186	(48)	275	0	(48)	-	(48)
17	7	4	6	(2)	7	0	(2)	-	(2)
18	7	0	0	0	7	0	-	-	-
19	362	181	158	23	311	51	(39)	62	23
20	56	8	6	2	56	0	(7)	9	2
21	4	0	0	0	4	0	-	-	-
22	3	1	2	-1	3	0	(1)	-	(1)
23	44	7	0	7	37	7	7	-	7
24	2	0	0	0	1	1	-	-	-
25	2	1	1	0	3	(1)	-	-	-
<b>Total Supplies &amp; Services</b>	<b>809</b>	<b>361</b>	<b>370</b>	<b>(9)</b>	<b>731</b>	<b>78</b>	<b>(80)</b>	<b>71</b>	<b>(9)</b>
<b>Support Services</b>									
25	59	0	0	0	59	0	-	-	-
<b>Total Support Services</b>	<b>59</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>59</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>-</b>
<b>Gross Expenditure</b>	<b>4,948</b>	<b>2,442</b>	<b>2,124</b>	<b>318</b>	<b>4,152</b>	<b>796</b>	<b>118</b>	<b>200</b>	<b>318</b>
<b>Income</b>									
26	(13)	0	0	0	(13)	0	-	-	-
27	0	0	0	0	0	0	-	-	-
28	(2)	0	0	0	(1)	(1)	-	-	-
<b>Total Income</b>	<b>(15)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(14)</b>	<b>(1)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>29 Net Expenditure</b>	<b>4,933</b>	<b>2,442</b>	<b>2,124</b>	<b>318</b>	<b>4,138</b>	<b>795</b>	<b>118</b>	<b>200</b>	<b>318</b>
<b>30 Funded from Reserves</b>									
31	(91)	0	0	0	(91)	0	-	-	-
32	0	0	0	0	(186)	186	-	-	-
<b>33 Requisitions</b>	<b>(4,842)</b>	<b>(2,421)</b>	<b>(2,421)</b>	<b>0</b>	<b>(4,842)</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>34 (Surplus)/Deficit for Year</b>	<b>0</b>	<b>21</b>	<b>(297)</b>	<b>318</b>	<b>(981)</b>	<b>981</b>	<b>118</b>	<b>200</b>	<b>318</b>

**GRAMPIAN VALUATION JOINT BOARD BUDGET  
FOR PERIOD 1 APRIL TO 30 SEPTEMBER 2021**

Line No.	Core Budget					NDR Reform Budget				
	2021-22 Total Budget	2021-22 Core Budget	Actual 30 Sept 2021	2021-22 Est Outturn	2021-22 Est Variance	2021-22 NDR Budget	Actual 30 Sept 2021	2021-22 Est Outturn	2021-22 Est Variance	
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
<b><u>Employee Costs</u></b>										
1	Salaries	2,861	2,566	1,124	2,125	441	295	37	160	135
2	National Insurance	292	267	111	218	49	25	7	15	10
3	Superannuation	548	493	213	386	107	55	3	32	23
4	Additional Pensions	24	24	12	24	-	-	-	-	-
5	Other Employee Costs	1	1	3	4	(3)	-	-	-	-
6	Training	11	10	9	7	3	1	-	-	1
	<b>Total Employee Costs</b>	<b>3,737</b>	<b>3,361</b>	<b>1,472</b>	<b>2,764</b>	<b>597</b>	<b>376</b>	<b>47</b>	<b>207</b>	<b>169</b>
<b><u>Property Costs</u></b>										
7	Accommodation Charges	273	273	210	331	(58)	-	-	-	-
8	Repairs and Maintenance	3	3	-	3	-	-	-	-	-
9	Energy Costs	11	11	6	11	-	-	-	-	-
10	Cleaning	4	4	-	4	-	-	-	-	-
	<b>Total Property Costs</b>	<b>291</b>	<b>291</b>	<b>216</b>	<b>349</b>	<b>(58)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>Transport Costs</u></b>										
11	Staff Travel and Subsistence	52	46	18	38	8	6	1	4	2
	<b>Total Transport Costs</b>	<b>52</b>	<b>46</b>	<b>18</b>	<b>38</b>	<b>8</b>	<b>6</b>	<b>1</b>	<b>4</b>	<b>2</b>
<b><u>Supplies &amp; Services</u></b>										
12	Equipment, Furniture & Materials	2	2	6	6	(4)	-	-	-	-
13	PPE	1	1	-	2	(1)	-	-	-	-

14 Reference Books	10	10	2	10	-	-	-	-	-
15 Printing & Stationery	34	34	3	9	25	-	-	-	-
16 Postages & ER Printing	275	275	186	275	-	-	-	-	-
17 Telephones	7	7	6	7	-	-	-	-	-
18 Advertising	7	7	-	7	-	-	-	-	-
19 IT Maintenance & Support	362	219	149	218	1	143	9	93	50
20 Valuation Appeals	56	56	6	56	-	-	-	-	-
21 Members' Allowances	4	4	-	4	-	-	-	-	-
22 Fees, Charges & Subs	3	3	2	3	-	-	-	-	-
23 Specialist Services	44	25	-	26	(1)	19	-	11	8
24 Conference Fees & Subsistence	2	2	-	1	1	-	-	-	-
25 Other Supplies & Services	2	2	1	3	(1)	-	-	-	-
<b>Total Supplies &amp; Services</b>	<b>809</b>	<b>647</b>	<b>361</b>	<b>627</b>	<b>20</b>	<b>162</b>	<b>9</b>	<b>104</b>	<b>58</b>
<b><u>Support Services</u></b>									
25 Lead Authority Charge	59	59	-	59	-	-	-	-	-
<b>Total Support Services</b>	<b>59</b>	<b>59</b>	<b>-</b>	<b>59</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Gross Expenditure</b>	<b>4,948</b>	<b>4,404</b>	<b>2,067</b>	<b>3,837</b>	<b>567</b>	<b>544</b>	<b>57</b>	<b>315</b>	<b>229</b>
<b><u>Income</u></b>									
26 Sales and Other Income	(13)	(13)	-	(13)	-	-	-	-	-
27 Government Grant and recharges	0	-	-	-	-	-	-	-	-
28 Interest on Revenue balances	(2)	(2)	-	(1)	(1)	-	-	-	-
<b>Total Income</b>	<b>(15)</b>	<b>(15)</b>	<b>-</b>	<b>(14)</b>	<b>(1)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>29 Net Expenditure</b>	<b>4,933</b>	<b>4,389</b>	<b>2,067</b>	<b>3,823</b>	<b>566</b>	<b>544</b>	<b>57</b>	<b>315</b>	<b>229</b>
<b>30 Funded from Reserves</b>									
31 NDR Reform	(91)	-	-	-	-	(91)	-	(91)	-
32 SPE Funding	0	-	-	(186)	186	-	-	-	-
<b>33 Requisitions</b>	<b>(4,842)</b>	<b>(4,389)</b>	<b>(2,195)</b>	<b>(4,389)</b>	<b>-</b>	<b>(453)</b>	<b>(227)</b>	<b>(453)</b>	<b>-</b>

34 (Surplus)/Deficit for Year

0	0	(128)	(752)	752	0	(170)	(229)	229
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