

GRAMPIAN VALUATION JOINT BOARD REVENUE MONITORING STATEMENT
FOR PERIOD 1 APRIL TO 31 DECEMBER 2022

| Line No. | | | | | | | Breakdown of Actual Variance | | |
|--------------------------------------|-------------------------|---------------------------|---------------------|-----------------------|---------------------------------|----------------------------------|---------------------------------------|--------------------------------------|---------------------------------|
| | Total Budget 2022/23 | Budget to Date 2022/23 | Actual 31-Dec-22 | Variance 31-Dec-22 | Estimated Outturn 2022/23 | Estimated Variance 2022/23 | Core Budget Variance 31/12/2022 | NDR Budget Variance 31/12/2022 | Total Variance 31/12/2022 |
| | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 |
| Employee Costs | | | | | | | | | |
| 1 | 2,752 | 2,063 | 1,933 | 130 | 2,544 | 208 | 39 | 91 | 130 |
| 2 | 309 | 232 | 206 | 26 | 286 | 23 | 15 | 11 | 26 |
| 3 | 528 | 396 | 360 | 36 | 484 | 44 | 18 | 18 | 36 |
| 4 | 24 | 18 | 18 | - | 24 | - | - | - | - |
| 5 | 1 | 1 | 2 | (1) | 2 | (1) | (1) | - | (1) |
| 6 | 20 | 15 | 2 | 13 | 2 | 18 | 8 | 5 | 13 |
| Total Employee Costs | 3,634 | 2,725 | 2,521 | 204 | 3,342 | 292 | 79 | 125 | 204 |
| Property Costs | | | | | | | | | |
| 7 | 330 | 261 | 263 | (2) | 333 | (3) | (2) | - | (2) |
| 8 | 3 | 2 | 3 | (1) | 3 | - | (1) | - | (1) |
| 9 | 13 | 10 | 9 | 1 | 14 | (1) | 1 | - | 1 |
| 10 | 4 | 3 | 2 | 1 | 4 | - | 1 | - | 1 |
| Total Property Costs | 350 | 276 | 277 | (1) | 354 | (4) | (1) | - | (1) |
| Transport Costs | | | | | | | | | |
| 11 | 52 | 39 | 46 | (7) | 47 | 5 | (9) | 2 | (7) |
| Total Transport Costs | 52 | 39 | 46 | (7) | 47 | 5 | (9) | 2 | (7) |
| Supplies & Services | | | | | | | | | |
| 12 | 3 | 3 | 6 | (3) | 9 | (6) | (4) | 1 | (3) |
| 13 | 1 | 1 | - | 1 | - | 1 | 1 | - | 1 |
| 14 | 11 | 8 | 9 | (1) | 11 | - | (1) | - | (1) |
| 15 | 33 | 25 | 4 | 21 | 16 | 17 | 21 | - | 21 |
| 16 | 293 | 218 | 234 | (16) | 323 | (30) | (30) | 14 | (16) |
| 17 | 7 | 5 | 9 | (4) | 10 | (3) | (4) | - | (4) |
| 18 | 7 | 7 | - | 7 | 7 | - | 7 | - | 7 |
| 19 | 356 | 281 | 149 | 132 | 252 | 104 | 118 | 14 | 132 |
| 20 | 56 | 57 | 2 | 55 | 17 | 39 | 55 | - | 55 |
| 21 | 4 | - | - | - | 4 | - | - | - | - |
| 22 | 8 | 6 | 1 | 5 | 3 | 5 | 1 | 4 | 5 |
| 23 | 33 | 12 | 22 | (10) | 22 | 11 | (4) | (6) | (10) |
| 24 | 2 | 2 | - | 2 | 2 | - | 2 | - | 2 |
| 25 | 2 | 2 | 4 | (2) | 6 | (4) | (2) | - | (2) |
| Total Supplies & Services | 816 | 627 | 440 | 187 | 682 | 134 | 160 | 27 | 187 |
| Support Services | | | | | | | | | |
| 25 | 59 | - | - | - | 59 | - | - | - | - |
| Total Support Services | 59 | - | - | - | 59 | - | - | - | - |
| Gross Expenditure | 4,911 | 3,667 | 3,284 | 383 | 4,484 | 427 | 229 | 154 | 383 |
| Income | | | | | | | | | |
| 26 | (13) | (4) | (13) | 9 | (15) | 2 | 9 | - | 9 |
| 27 | - | - | (13) | 13 | (13) | 13 | 13 | - | 13 |
| 28 | (2) | - | - | - | (2) | - | - | - | - |
| Total Income | (15) | (4) | (26) | 22 | (30) | 15 | 22 | - | 22 |
| 29 Net Expenditure | 4,896 | 3,663 | 3,258 | 405 | 4,454 | 442 | 251 | 154 | 405 |
| Funded from Reserves | | | | | | | | | |
| 30 | (147) | - | - | - | (6) | (141) | - | - | - |
| 31 Requisitions | (4,749) | (3,561) | (3,561) | - | (4,749) | - | - | - | - |
| 32 (Surplus)/Deficit for Year | - | 102 | (303) | 405 | (301) | 301 | 251 | 154 | 405 |

**GRAMPIAN VALUATION JOINT BOARD BUDGET
FOR PERIOD 1 APRIL TO 31 DECEMBER 2022**

| Line No. | Total Budget 2022/23 | Core Budget | | | NDR Reform Budget | | | | | |
|---------------------------------------|----------------------------------|----------------|------------------|---------------------------|----------------------------|----------------|------------------|---------------------------|----------------------------|------------|
| | | Budget 2022/23 | Actual 31-Dec-22 | Estimated Outturn 2022/23 | Estimated Variance 2022/23 | Budget 2022/23 | Actual 31-Dec-22 | Estimated Outturn 2022/23 | Estimated Variance 2022/23 | |
| | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | |
| <u>Employee Costs</u> | | | | | | | | | | |
| 1 | Salaries | 2,752 | 2,481 | 1,821 | 2,359 | 122 | 271 | 112 | 185 | 86 |
| 2 | National Insurance | 309 | 280 | 195 | 266 | 14 | 29 | 11 | 20 | 9 |
| 3 | Superannuation | 528 | 476 | 339 | 449 | 27 | 52 | 21 | 35 | 17 |
| 4 | Additional Pensions | 24 | 24 | 18 | 24 | - | - | - | - | - |
| 5 | Other Employee Costs | 1 | 1 | 2 | 2 | (1) | - | - | - | - |
| 6 | Training | 20 | 13 | 2 | 2 | 11 | 7 | - | - | 7 |
| | Total Employee Costs | 3,634 | 3,275 | 2,377 | 3,102 | 173 | 359 | 144 | 240 | 119 |
| <u>Property Costs</u> | | | | | | | | | | |
| 7 | Accommodation Charges | 330 | 330 | 263 | 333 | (3) | - | - | - | - |
| 8 | Repairs and Maintenance | 3 | 3 | 3 | 3 | - | - | - | - | - |
| 9 | Energy Costs | 13 | 13 | 9 | 14 | (1) | - | - | - | - |
| 10 | Cleaning | 4 | 4 | 2 | 4 | - | - | - | - | - |
| | Total Property Costs | 350 | 350 | 277 | 354 | (4) | - | - | - | - |
| <u>Transport Costs</u> | | | | | | | | | | |
| 11 | Staff Travel and Subsistence | 52 | 46 | 44 | 44 | 2 | 6 | 2 | 3 | 3 |
| | Total Transport Costs | 52 | 46 | 44 | 44 | 2 | 6 | 2 | 3 | 3 |
| <u>Supplies & Services</u> | | | | | | | | | | |
| 12 | Equipment, Furniture & Materials | 3 | 2 | 6 | 9 | (7) | 1 | - | - | 1 |

| | | | | | | | | | |
|--------------------------------------|--------------|--------------|--------------|--------------|------------|------------|------------|------------|------------|
| 13 PPE | 1 | 1 | - | - | 1 | - | - | - | - |
| 14 Reference Books | 11 | 11 | 9 | 11 | - | - | - | - | - |
| 15 Printing & Stationery | 33 | 33 | 4 | 16 | 17 | - | - | - | - |
| 16 Postages & ER Printing | 293 | 275 | 234 | 305 | (30) | 18 | - | 18 | - |
| 17 Telephones | 7 | 7 | 9 | 10 | (3) | - | - | - | - |
| 18 Advertising | 7 | 7 | - | 7 | - | - | - | - | - |
| 19 IT Maintenance & Support | 356 | 338 | 149 | 252 | 86 | 18 | - | - | 18 |
| 20 Valuation Appeals | 56 | 56 | 2 | 17 | 39 | - | - | - | - |
| 21 Members' Allowances | 4 | 4 | - | 4 | - | - | - | - | - |
| 22 Fees, Charges & Subs | 8 | 3 | 1 | 2 | 1 | 5 | - | 1 | 4 |
| 23 Specialist Services | 33 | 25 | 10 | 10 | 15 | 8 | 12 | 12 | (4) |
| 24 Conference Fees & Subsistence | 2 | 2 | - | 2 | - | - | - | - | - |
| 25 Other Supplies & Services | 2 | 2 | 4 | 6 | (4) | - | - | - | - |
| Total Supplies & Services | 816 | 766 | 428 | 651 | 115 | 50 | 12 | 31 | 19 |
| <u>Support Services</u> | | | | | | | | | |
| 25 Lead Authority Charge | 59 | 59 | - | 59 | - | - | - | - | - |
| Total Support Services | 59 | 59 | - | 59 | - | - | - | - | - |
| Gross Expenditure | 4,911 | 4,496 | 3,126 | 4,210 | 286 | 415 | 158 | 274 | 141 |
| <u>Income</u> | | | | | | | | | |
| 26 Sales and Other Income | (13) | (13) | (13) | (15) | 2 | 0 | 0 | 0 | 0 |
| 27 Government Grant and recharges | 0 | 0 | (13) | (13) | 13 | 0 | 0 | 0 | 0 |
| 28 Interest on Revenue balances | (2) | (2) | 0 | (2) | 0 | 0 | 0 | 0 | 0 |
| Total Income | (15) | (15) | (26) | (30) | 15 | 0 | 0 | 0 | 0 |
| 29 Net Expenditure | 4,896 | 4,481 | 3,100 | 4,180 | 301 | 415 | 158 | 274 | 141 |

| | | | | | | | | | |
|--------------------------------------|----------|----------|--------------|--------------|------------|----------|-------------|----------|------------|
| 30 Funded from Reserves | | | | | | | | | |
| 31 NDR Reform | (147) | 0 | 0 | 0 | 0 | (147) | 0 | (6) | (141) |
| 32 Requisitions | (4,749) | (4,481) | (3,360) | (4,481) | 0 | (268) | (201) | (268) | 0 |
| | | | | 0 | | | | | |
| 33 (Surplus)/Deficit for Year | 0 | 0 | (260) | (301) | 301 | 0 | (43) | 0 | (0) |