

GRAMPIAN VALUATION JOINT BOARD REVENUE MONITORING STATEMENT
FOR PERIOD 1 APRIL TO 31 DECEMBER 2021

Line No.	Total Budget 2021/22	Budget to Date 31/12/2021	Actual 31/12/2021	Variance 31/12/2021	Estimated Outturn 2021/22	Estimated Variance 2021/22	Breakdown of Actual Variance		
							Core Budget Variance 31/12/2021	NDR Budget Variance 31/12/2021	Total Variance 31/12/2021
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Employee Costs									
1	2,861	2,146	1,740	406	2358	503	272	134	406
2	292	219	175	44	241	51	33	11	44
3	548	411	325	86	451	97	61	25	86
4	24	18	17	1	23	1	1	-	1
5	1	1	3	(2)	6	(5)	-	(2)	(2)
6	11	10	10	0	11	0	(1)	1	-
Total Employee Costs	3,737	2,805	2,270	535	3,090	647	366	169	535
Property Costs									
7	273	216	262	(46)	332	(59)	(46)	-	(46)
8	3	2	1	1	3	0	1	-	1
9	11	9	8	1	10	1	1	-	1
10	4	3	0	3	4	0	3	-	3
Total Property Costs	291	230	271	(41)	349	(58)	(41)	-	(41)
Transport Costs									
11	52	39	37	2	53	(1)	(1)	3	2
Total Transport Costs	52	39	37	2	53	(1)	(1)	3	2
Supplies & Services									
12	2	2	7	(5)	8	(6)	(5)	-	(5)
13	1	1	1	0	2	(1)	-	-	-
14	10	10	11	(1)	11	(1)	(1)	-	(1)
15	34	25	3	22	6	28	22	-	22
16	275	206	233	(27)	358	(83)	(27)	-	(27)
17	7	5	7	(2)	2	5	(2)	-	(2)
18	7	7	0	7	0	7	7	-	7
19	362	272	176	96	312	50	(2)	98	96
20	56	33	9	24	26	30	24	-	24
21	4	0	0	0	4	0	-	-	-
22	3	3	4	-1	5	(2)	2	(3)	(1)
23	44	18	13	5	36	8	(9)	14	5
24	2	2	0	2	0	2	2	-	2
25	2	2	2	0	2	0	-	-	-
Total Supplies & Services	809	586	466	120	772	37	11	109	120
Support Services									
25	59	0	0	0	59	0	-	-	-
Total Support Services	59	0	0	0	59	0	0	-	-
Gross Expenditure	4,948	3,660	3,044	616	4,323	625	335	281	616
Income									
26	(13)	(8)	(9)	1	(14)	1	-	1	1
27	0	0	0	0	0	0	-	-	-
28	(2)	0	0	0	(1)	(1)	-	-	-
Total Income	(15)	(8)	(9)	1	(15)	0	-	1	1
29 Net Expenditure	4,933	3,652	3,035	617	4,308	625	335	282	617
30 Funded from Reserves									
31	(91)	0	0	0	(91)	0	-	-	-
32	0	0	0	0	(186)	186	-	-	-
33 Requisitions	(4,842)	(3,632)	(3,632)	0	(4,842)	0	-	-	-
34 (Surplus)/Deficit for Year	0	20	(597)	617	(811)	811	335	282	617

**GRAMPIAN VALUATION JOINT BOARD BUDGET
FOR PERIOD 1 APRIL TO 31 DECEMBER 2021**

Line No.	Core Budget					NDR Reform Budget				
	2021-22 Total Budget	2021-22 Core Budget	Actual 31/12/2021	2021-22 Est Outturn	2021-22 Est Variance	2021-22 NDR Budget	Actual 31/12/2021	2021-22 Est Outturn	2021-22 Est Variance	
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
<u>Employee Costs</u>										
1	Salaries	2,861	2,566	1,653	2,231	335	295	87	127	168
2	National Insurance	292	267	168	228	39	25	7	13	12
3	Superannuation	548	493	308	427	66	55	17	24	31
4	Additional Pensions	24	24	17	23	1	-	-	-	-
5	Other Employee Costs	1	1	1	4	(3)	-	2	2	(2)
6	Training	11	10	10	10	-	1	-	1	-
	Total Employee Costs	3,737	3,361	2,157	2,923	438	376	113	167	209
<u>Property Costs</u>										
7	Accommodation Charges	273	273	262	332	(59)	-	-	-	-
8	Repairs and Maintenance	3	3	1	3	-	-	-	-	-
9	Energy Costs	11	11	8	10	1	-	-	-	-
10	Cleaning	4	4	-	4	-	-	-	-	-
	Total Property Costs	291	291	271	349	(58)	-	-	-	-
<u>Transport Costs</u>										
11	Staff Travel and Subsistence	52	46	35	49	(3)	6	2	4	2
	Total Transport Costs	52	46	35	49	(3)	6	2	4	2
<u>Supplies & Services</u>										

Equipment, Furniture &										
12 Materials	2	2	7	8	(6)	-	-	-	-	-
13 PPE	1	1	1	2	(1)	-	-	-	-	-
14 Reference Books	10	10	11	11	(1)	-	-	-	-	-
15 Printing & Stationery	34	34	3	6	28	-	-	-	-	-
16 Postages & ER Printing	275	275	233	358	(83)	-	-	-	-	-
17 Telephones	7	7	7	2	5	-	-	-	-	-
18 Advertising	7	7	-	-	7	-	-	-	-	-
19 IT Maintenance & Support	362	219	167	219	-	143	9	93	50	
20 Valuation Appeals	56	56	9	26	30	-	-	-	-	-
21 Members' Allowances	4	4	-	4	-	-	-	-	-	-
22 Fees, Charges & Subs	3	3	1	2	1	-	3	3	(3)	
23 Specialist Services	44	25	13	25	-	19	-	11	8	
Conference Fees &										
24 Subsistence	2	2	-	-	2	-	-	-	-	-
25 Other Supplies & Services	2	2	2	2	-	-	-	-	-	-
Total Supplies & Services	809	647	454	665	(18)	162	12	107	55	
<u>Support Services</u>										
25 Lead Authority Charge	59	59	-	59	-	-	-	-	-	-
Total Support Services	59	59	-	59	-	-	-	-	-	-
Gross Expenditure	4,948	4,404	2,917	4,045	359	544	127	278	266	
<u>Income</u>										
26 Sales and Other Income	(13)	(13)	(8)	(14)	1	-	(1)	-	-	-
Government Grant and										
27 recharges	0	-	-	-	-	-	-	-	-	-
Interest on Revenue										
28 balances	(2)	(2)	-	(1)	(1)	-	-	-	-	-
Total Income	(15)	(15)	(8)	(15)	-	-	(1)	-	-	-
29 Net Expenditure	4,933	4,389	2,909	4,030	359	544	126	278	266	

30 Funded from Reserves									
31 NDR Reform	(91)	-	-	-	-	(91)	-	(91)	-
32 SPE Funding	0	-	-	(186)	186	-	-	-	-
33 Requisitions	(4,842)	(4,389)	(3,292)	(4,389)	-	(453)	(340)	(453)	-
34 (Surplus)/Deficit for Year	0	0	(383)	(545)	545	0	(214)	(266)	266