

**GRAMPIAN VALUATION JOINT BOARD REVENUE MONITORING STATEMENT  
FOR PERIOD 1 APRIL TO 30 SEPTEMBER 2023**

| Line No.                              | Total Budget<br>2023/24<br>£'000     | Budget to Date<br>2023/24<br>£'000 | Actual<br>30-Sep-23<br>£'000 | Variance<br>30-Sep-23<br>£'000 |             |
|---------------------------------------|--------------------------------------|------------------------------------|------------------------------|--------------------------------|-------------|
| <b><u>Employee Costs</u></b>          |                                      |                                    |                              |                                |             |
| 1                                     | Salaries                             | 3,038                              | 1,519                        | 1,243                          | 276         |
| 2                                     | National Insurance                   | 319                                | 160                          | 128                            | 32          |
| 3                                     | Superannuation                       | 584                                | 292                          | 242                            | 50          |
| 4                                     | Additional Pensions                  | 24                                 | 12                           | 12                             | -           |
| 5                                     | Other Employee Costs                 | 7                                  | 6                            | 3                              | 3           |
| 6                                     | Training                             | 33                                 | 8                            | 6                              | 2           |
|                                       | <b>Total Employee Costs</b>          | <b>4,005</b>                       | <b>1,997</b>                 | <b>1,634</b>                   | <b>363</b>  |
| <b><u>Property Costs</u></b>          |                                      |                                    |                              |                                |             |
| 7                                     | Accommodation Charges                | 299                                | 197                          | 188                            | 9           |
| 8                                     | Repairs and Maintenance              | 23                                 | 11                           | 1                              | 10          |
| 9                                     | Energy Costs                         | 15                                 | 7                            | 9                              | (2)         |
| 10                                    | Cleaning                             | 4                                  | 2                            | 2                              | -           |
|                                       | <b>Total Property Costs</b>          | <b>341</b>                         | <b>217</b>                   | <b>200</b>                     | <b>17</b>   |
| <b><u>Transport Costs</u></b>         |                                      |                                    |                              |                                |             |
| 11                                    | Staff Travel and Subsistence         | 45                                 | 23                           | 24                             | (1)         |
|                                       | <b>Total Transport Costs</b>         | <b>45</b>                          | <b>23</b>                    | <b>24</b>                      | <b>(1)</b>  |
| <b><u>Supplies &amp; Services</u></b> |                                      |                                    |                              |                                |             |
| 12                                    | Equipment, Furniture & Materials     | 9                                  | 5                            | 6                              | (1)         |
| 13                                    | PPE                                  | 1                                  | 1                            | -                              | 1           |
| 14                                    | Reference Books                      | 9                                  | 8                            | 14                             | (6)         |
| 15                                    | Printing & Stationery                | 18                                 | 9                            | 2                              | 7           |
| 16                                    | Postages & ER Printing               | 330                                | 165                          | 227                            | (62)        |
| 17                                    | Telephones                           | 7                                  | 3                            | 4                              | (1)         |
| 18                                    | Advertising                          | 1                                  | 1                            | 1                              | -           |
| 19                                    | IT Maintenance & Support             | 338                                | 169                          | 127                            | 42          |
| 20                                    | Valuation Appeals                    | 30                                 | -                            | -                              | -           |
| 21                                    | Members' Allowances                  | 4                                  | -                            | -                              | -           |
| 22                                    | Fees, Charges & Subs                 | 8                                  | 4                            | 1                              | 3           |
| 23                                    | Specialist Services                  | 29                                 | 14                           | 10                             | 4           |
| 24                                    | Conference Fees & Subsistence        | 2                                  | -                            | -                              | -           |
| 25                                    | Other Supplies & Services            | 4                                  | 2                            | 2                              | -           |
|                                       | <b>Total Supplies &amp; Services</b> | <b>790</b>                         | <b>381</b>                   | <b>394</b>                     | <b>(13)</b> |
| <b><u>Support Services</u></b>        |                                      |                                    |                              |                                |             |
| 26                                    | Lead Authority Charge                | 62                                 | -                            | -                              | -           |
|                                       | <b>Total Support Services</b>        | <b>62</b>                          | <b>-</b>                     | <b>-</b>                       | <b>-</b>    |
|                                       | <b>Gross Expenditure</b>             | <b>5,243</b>                       | <b>2,618</b>                 | <b>2,252</b>                   | <b>366</b>  |
| <b><u>Income</u></b>                  |                                      |                                    |                              |                                |             |
| 27                                    | Sales and Other Income               | (15)                               | (4)                          | (1)                            | (3)         |
| 28                                    | Government Grant                     | (14)                               | (14)                         | (53)                           | 39          |
| 29                                    | Interest on Revenue balances         | (4)                                | -                            | -                              | -           |
|                                       | <b>Total Income</b>                  | <b>(33)</b>                        | <b>(18)</b>                  | <b>(54)</b>                    | <b>36</b>   |
| <b>30</b>                             | <b>Net Expenditure</b>               | <b>5,210</b>                       | <b>2,600</b>                 | <b>2,198</b>                   | <b>402</b>  |
| <b><u>Funded from Reserves</u></b>    |                                      |                                    |                              |                                |             |
| 31                                    | NDR Reform                           | (163)                              | -                            | -                              | -           |
| 32                                    | Electoral Reform                     | (13)                               | -                            | -                              | -           |
|                                       | <b>Total Funded from Reserves</b>    | <b>(176)</b>                       | <b>-</b>                     | <b>-</b>                       | <b>-</b>    |
| <b>33</b>                             | <b>Requisitions</b>                  | <b>(5,034)</b>                     | <b>(2,518)</b>               | <b>(2,518)</b>                 | <b>-</b>    |
| <b>33</b>                             | <b>(Surplus)/Deficit for Year</b>    | <b>-</b>                           | <b>82</b>                    | <b>(320)</b>                   | <b>402</b>  |

**GRAMPIAN VALUATION JOINT BOARD BUDGET  
FOR PERIOD 1 APRIL TO 30 SEPTEMBER 2023**

| Line<br>No.                           | <b>Total Budget<br/>2023/24</b> | <b>Budget<br/>2023/24</b> |
|---------------------------------------|---------------------------------|---------------------------|
|                                       | <b>£'000</b>                    | <b>£'000</b>              |
| <b><u>Employee Costs</u></b>          |                                 |                           |
| 1                                     | 3,038                           | 2,738                     |
| 2                                     | 319                             | 290                       |
| 3                                     | 584                             | 526                       |
| 4                                     | 24                              | 24                        |
| 5                                     | 7                               | 7                         |
| 6                                     | 33                              | 26                        |
| <b>Total Employee Costs</b>           | <b>4,005</b>                    | <b>3,611</b>              |
| <b><u>Property Costs</u></b>          |                                 |                           |
| 7                                     | 299                             | 299                       |
| 8                                     | 23                              | 23                        |
| 9                                     | 15                              | 15                        |
| 10                                    | 4                               | 4                         |
| <b>Total Property Costs</b>           | <b>341</b>                      | <b>341</b>                |
| <b><u>Transport Costs</u></b>         |                                 |                           |
| 11                                    | 45                              | 40                        |
| <b>Total Transport Costs</b>          | <b>45</b>                       | <b>40</b>                 |
| <b><u>Supplies &amp; Services</u></b> |                                 |                           |
| 12                                    | 9                               | 8                         |
| 13                                    | 1                               | 1                         |
| 14                                    | 9                               | 9                         |
| 15                                    | 18                              | 18                        |
| 16                                    | 330                             | 330                       |
| 17                                    | 7                               | 7                         |
| 18                                    | 1                               | 1                         |
| 19                                    | 338                             | 320                       |
| 20                                    | 30                              | 30                        |
| 21                                    | 4                               | 4                         |
| 22                                    | 8                               | 4                         |
| 23                                    | 29                              | 20                        |
| 24                                    | 2                               | 2                         |
| 25                                    | 4                               | 4                         |
| <b>Total Supplies &amp; Services</b>  | <b>790</b>                      | <b>758</b>                |
| <b><u>Support Services</u></b>        |                                 |                           |
| 25                                    | 62                              | 62                        |
| <b>Total Support Services</b>         | <b>62</b>                       | <b>62</b>                 |

|                                      |                |                |
|--------------------------------------|----------------|----------------|
| <b>Gross Expenditure</b>             | <b>5,243</b>   | <b>4,812</b>   |
| <b><u>Income</u></b>                 |                |                |
| 26 Sales and Other Income            | (15)           | (15)           |
| 27 Government Grant and recharges    | (14)           | (14)           |
| 28 Interest on Revenue balances      | (4)            | (4)            |
| <b>Total Income</b>                  | <b>(33)</b>    | <b>(15)</b>    |
| <b>29 Net Expenditure</b>            | <b>5,210</b>   | <b>4,797</b>   |
| <b>30 Funded from Reserves</b>       |                |                |
| 31 NDR Reform                        | (163)          | 0              |
| 32 Electoral Reform                  | (13)           | (13)           |
| <b>32 Requisitions</b>               | <b>(5,034)</b> | <b>(4,766)</b> |
| <b>33 (Surplus)/Deficit for Year</b> | <b>0</b>       | <b>18</b>      |

| Core Budget         |                                 |                                  | NDR Reform E      |                     |
|---------------------|---------------------------------|----------------------------------|-------------------|---------------------|
| Actual<br>30-Sep-23 | Estimated<br>Outturn<br>2023/24 | Estimated<br>Variance<br>2023/24 | Budget<br>2023/24 | Actual<br>30-Sep-23 |
| £'000               | £'000                           | £'000                            | £'000             | £'000               |
| 1,149               | 2,388                           | 350                              | 300               | 94                  |
| 119                 | 250                             | 40                               | 29                | 9                   |
| 224                 | 447                             | 79                               | 58                | 18                  |
| 12                  | 24                              | -                                | -                 | -                   |
| 3                   | 7                               | -                                | -                 | -                   |
| 6                   | 10                              | 16                               | 7                 | -                   |
| <b>1,513</b>        | <b>3,126</b>                    | <b>485</b>                       | <b>394</b>        | <b>121</b>          |
| 188                 | 325                             | (26)                             | -                 | -                   |
| 1                   | 6                               | 17                               | -                 | -                   |
| 9                   | 19                              | (4)                              | -                 | -                   |
| 2                   | 4                               | -                                | -                 | -                   |
| <b>200</b>          | <b>354</b>                      | <b>(13)</b>                      | -                 | -                   |
| 22                  | 46                              | (6)                              | 5                 | 2                   |
| <b>22</b>           | <b>46</b>                       | <b>(6)</b>                       | <b>5</b>          | <b>2</b>            |
| 6                   | 7                               | 1                                | 1                 | -                   |
| -                   | 1                               | -                                | -                 | -                   |
| 14                  | 13                              | (4)                              | -                 | -                   |
| 2                   | 16                              | 2                                | -                 | -                   |
| 227                 | 362                             | (32)                             | -                 | -                   |
| 4                   | 8                               | (1)                              | -                 | -                   |
| 1                   | 1                               | -                                | -                 | -                   |
| 127                 | 300                             | 20                               | 18                | -                   |
| -                   | 30                              | -                                | -                 | -                   |
| -                   | 4                               | -                                | -                 | -                   |
| 1                   | 4                               | -                                | 4                 | -                   |
| 10                  | 20                              | -                                | 9                 | -                   |
| -                   | 2                               | -                                | -                 | -                   |
| 2                   | 4                               | -                                | -                 | -                   |
| <b>394</b>          | <b>772</b>                      | <b>(14)</b>                      | <b>32</b>         | -                   |
| -                   | 65                              | (3)                              | -                 | -                   |
| -                   | <b>65</b>                       | <b>(3)</b>                       | -                 | -                   |

|              |              |            |
|--------------|--------------|------------|
| <b>2,129</b> | <b>4,363</b> | <b>449</b> |
| (1)          | (15)         | 0          |
| (53)         | (53)         | 39         |
| 0            | (4)          | 0          |
| <b>(54)</b>  | <b>(72)</b>  | <b>39</b>  |
| <b>2,075</b> | <b>4,291</b> | <b>488</b> |
| 0            | 0            | <b>0</b>   |
| 0            | (13)         | <b>0</b>   |
| (2,384)      | (4,766)      | 0          |
|              | 0            |            |
| <b>(309)</b> | <b>(488)</b> | <b>488</b> |

|            |             |
|------------|-------------|
| <b>431</b> | <b>123</b>  |
| 0          | 0           |
| 0          | 0           |
| 0          | 0           |
| <b>0</b>   | <b>0</b>    |
| <b>431</b> | <b>123</b>  |
| (163)      | 0           |
| (268)      | (134)       |
| <b>0</b>   | <b>(11)</b> |

APPENDIX 2

| Budget                          |                                  |
|---------------------------------|----------------------------------|
| Estimated<br>Outturn<br>2023/24 | Estimated<br>Variance<br>2023/24 |
| £'000                           | £'000                            |
| 177                             | 123                              |
| 19                              | 10                               |
| 34                              | 24                               |
|                                 | -                                |
|                                 | -                                |
| 2                               | 5                                |
| <b>232</b>                      | <b>162</b>                       |
| -                               | -                                |
| -                               | -                                |
| -                               | -                                |
| -                               | -                                |
| 4                               | 1                                |
| <b>4</b>                        | <b>1</b>                         |
| 1                               | -                                |
| -                               | -                                |
| -                               | -                                |
| -                               | -                                |
| -                               | -                                |
| 2                               | 16                               |
| -                               | -                                |
| 2                               | 2                                |
| 9                               | -                                |
| -                               | -                                |
| <b>14</b>                       | <b>18</b>                        |
| -                               | -                                |
| -                               | -                                |

|  |             |            |
|--|-------------|------------|
|  | <b>250</b>  | <b>181</b> |
|  | 0           | 0          |
|  | 0           | 0          |
|  | 0           | 0          |
|  | <b>0</b>    | <b>0</b>   |
|  | <b>250</b>  | <b>181</b> |
|  | 0           | (163)      |
|  | (268)       | 0          |
|  | <b>(18)</b> | <b>18</b>  |