

## Finance Update

### For Information

1. A Finance Update table is at Appendix A. The Commission is invited to note its financial position as of 28 June 2019.

### Discussion

2. The overall forecast is has fallen by c. £22,000 compared to the finance update at the meeting of 17<sup>th</sup> June 2019.
3. This is chiefly due to net lower forecast review costs of c. £23,000, due to costs previously earmarked for the public consultation stage of the reviews of Islands–Mainland council areas (Argyll & Bute, Highland, and North Ayrshire) now expected to be incurred in the 2020–21 financial year. The fall in review costs is partially offset by the inclusion of additional costs associated with the interim of Review of Scottish Parliament boundaries at Cardowan, agreed at the last commission meeting.
4. Staff costs are forecast to increase by c. £4,100 due to the higher than forecast Scottish Government pay settlement; changes to superannuation in the new financial year; and recent staff changes.
5. Commissioners’ Fees and Expenses are forecast to fall by c. £5,100 to due lower claims than forecast and no commission meeting now planned for August.
6. Administration costs also rise by c. £1,200 largely due to the effect of the secretariat changing its webserver provider.
7. The Commission may also wish to note:
  - a. the higher figure for Staff Costs in June than the previous and followings months is due to the implementation of the Scottish Government’s pay settlement, which includes backdated pay and a one–off non–consolidated payment to some staff.
  - b. the higher Review costs in May and July chiefly reflect, respectively, payments for the consultation portal and publicity costs associated with the public consultation for the Initial Proposals for the 3 Islands–only council areas.
  - c. The higher Review Costs in September and January chiefly reflect, respectively, costs of public meetings in the 3 Islands–only council areas which the Commission may choose to undertake; and publicity and public meeting costs associated with the Initial Proposals for Interim Reviews of electoral arrangements for other council areas that the Commission may choose to undertake.
8. The Commission is invited to note the finance update.

Secretariat  
July 2019

Local Government Boundary Commission for Scotland  
Budget and Outturn Forecast 2019-20

LGBCS Paper 2497  
Appendix A

	Budget	Spend		Forecast										Spend To Date	Balance to spend		Overall Forecast	Forecast Remainder	
		April	May	June	July	August	Sept	Oct	Nov	Dec	January	February	March		(£)	(%)		(£)	(%)
Staff Costs	146,641	11,783	11,783	14,079	12,568	12,568	12,568	12,568	12,568	12,568	12,568	12,568	12,568	23,567	123,074	84	150,756	-4,115	-3
Commissioners' Fees and Expenses	44,120	1,594	1,411	1,854	569	3,721	6,317	5,751	4,479	2,921	2,921	3,442	4,053	3,005	41,115	93	39,032	5,088	12
<b>Total</b>	<b>190,761</b>	<b>13,378</b>	<b>13,194</b>	<b>15,933</b>	<b>13,137</b>	<b>16,289</b>	<b>18,885</b>	<b>18,319</b>	<b>17,046</b>	<b>15,489</b>	<b>15,489</b>	<b>16,009</b>	<b>16,621</b>	<b>26,572</b>	<b>164,189</b>	<b>86</b>	<b>189,789</b>	<b>972</b>	<b>1</b>
Accommodation, Rent, Rates etc	21,963	0	0	5,121	0	0	5,121	0	0	5,121	0	0	5,121	0	0	100	20,485	1,478	7
Administration	40,768	196	377	907	11,727	2,938	1,016	266	2,548	5,862	8,389	6,869	862	573	40,195	99	41,958	-1,190	-3
Travel & Subsistence	2,000	0	0	100	100	100	100	100	1,100	100	100	100	100	0	2,000	100	2,000	0	0
Review costs	112,241	1,776	11,663	0	21,826	4,856	25,566	0	0	3,250	13,498	3,535	3,250	13,439	98,802	88	89,219	23,022	21
Reserve	2,267	0	0	567	0	0	567	0	0	567	0	0	567	0	2,267	0	2,267	0	0
<b>Total</b>	<b>179,239</b>	<b>1,972</b>	<b>12,039</b>	<b>6,695</b>	<b>33,653</b>	<b>7,894</b>	<b>32,370</b>	<b>366</b>	<b>3,648</b>	<b>14,900</b>	<b>21,987</b>	<b>10,504</b>	<b>9,900</b>	<b>14,012</b>	<b>165,227</b>	<b>92</b>	<b>155,929</b>	<b>23,310</b>	<b>13</b>
<b>Total</b>	<b>370,000</b>	<b>15,350</b>	<b>25,233</b>	<b>22,628</b>	<b>46,790</b>	<b>24,183</b>	<b>51,255</b>	<b>18,685</b>	<b>20,695</b>	<b>30,389</b>	<b>37,475</b>	<b>26,513</b>	<b>26,521</b>	<b>40,583</b>	<b>329,417</b>	<b>89</b>	<b>345,718</b>	<b>24,282</b>	<b>7</b>
														0	0	0	0	0	0

Notes

April - May totals are actuals. June - March are forecasts.