

## **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 August 2019.

### **Discussion**

2. The overall forecast has fallen by c. £850 compared to the finance update at the meeting of 23 July 2019.
3. This is chiefly due to net lower forecast Review Costs of c. £3,600, due to lower costs being incurred on publicity materials for the public consultation for the reviews of Na h-Eileanan an Iar, Orkney Islands and Shetland Islands council areas. Savings include funds previously earmarked for a policies and procedures booklet (now incorporated into a single guidance booklet and VAT being recovered on design and printing costs. These savings were partially offset by an additional £1,000 added to March, to cover the costs of the Final Report for the Interim Review of Scottish Parliament boundaries at Cardowan, should this be completed by then.
4. There is a forecast increase in staff costs of c. £2,900. This is due to the July's staff costs being c. £300 higher than previously forecast, following implementation of the Scottish Government's pay settlement in June.
5. The Commission may also wish to note the following.
  - a. The high Administration costs in September chiefly comprise the final costs of the Commission's website refresh.
  - b. The Review Costs in August and September are chiefly, respectively: publicity costs for the public consultation for the Island-only council areas discussed above; and a reserve of £9,000 for any additional costs associated with the public consultation;
  - c. The high Review Costs in October include: costs associated with meeting councils to discuss the reviews of Islands-Mainland council areas, costs associated with publicising proposals for the Interim Review of Scottish Parliament boundaries at Cardowan; costs relating to potential Interim Reviews of Local Authority Electoral Areas, and a reserve;
  - d. The high Review Costs in January consist of publicity costs for a public consultation for potential Interim Reviews of Local Authority Electoral Areas.
6. The Commission is invited to note the finance update.

Secretariat  
September 2019

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

	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	12,893	12,893	12,893	12,893	12,893	12,893	12,893	12,893	12,893	50,538	96,103	66	153,680	-7,039	-5
Commissioners' Fees and Expenses	44,120	1,594	1,411	1,854	679	1,800	0	7,178	3,658	4,455	2,100	2,621	3,232	5,538	38,582	87	30,581	13,539	31
<b>Total</b>	<b>190,761</b>	<b>13,378</b>	<b>13,194</b>	<b>15,933</b>	<b>13,571</b>	<b>14,693</b>	<b>12,893</b>	<b>20,071</b>	<b>16,550</b>	<b>17,348</b>	<b>14,993</b>	<b>15,513</b>	<b>16,125</b>	<b>56,076</b>	<b>134,685</b>	<b>71</b>	<b>184,261</b>	<b>6,500</b>	<b>3</b>
Accommodation, Rent, Rates etc	21,963	0	0	0	5,121	0	5,121	0	0	5,121	0	0	5,121	5,121	16,842	77	20,485	1,478	7
Administration	40,768	196	377	455	2,139	3,223	10,104	324	2,486	5,860	8,387	6,867	860	3,167	37,601	92	41,278	-510	-1
Travel & Subsistence	2,000	0	0	0	0	100	100	400	1,000	100	100	100	100	0	2,000	100	2,000	0	0
Review costs	112,241	1,776	11,663	0	0	12,065	9,704	10,616	0	3,250	10,498	3,535	7,250	13,439	98,802	88	70,356	41,885	37
Reserve	2,267	0	0	0	0	0	567	0	0	567	0	0	567	0	2,267	0	1,700	567	0
<b>Total</b>	<b>179,239</b>	<b>1,972</b>	<b>12,039</b>	<b>455</b>	<b>7,260</b>	<b>15,387</b>	<b>25,595</b>	<b>11,340</b>	<b>3,486</b>	<b>14,898</b>	<b>18,985</b>	<b>10,502</b>	<b>13,898</b>	<b>21,727</b>	<b>157,512</b>	<b>88</b>	<b>135,818</b>	<b>43,421</b>	<b>24</b>
<b>Total</b>	<b>370,000</b>	<b>15,350</b>	<b>25,233</b>	<b>16,388</b>	<b>20,831</b>	<b>30,080</b>	<b>38,488</b>	<b>31,411</b>	<b>20,036</b>	<b>32,246</b>	<b>33,977</b>	<b>26,015</b>	<b>30,023</b>	<b>77,803</b>	<b>292,197</b>	<b>79</b>	<b>320,079</b>	<b>49,921</b>	<b>13</b>
														0	0		0	0	0

Notes

April - July totals are actuals. August - March are forecasts.