

Finance Update

For Information

1. A Finance Update table is at Appendix A. The Commission is invited to note its financial position as of 22 October 2019.

Discussion

2. The overall forecast has fallen by c. £12,000 compared to the that shown in Appendix A of LGBCS Paper 2501 the meeting of 11 September 2019. This is chiefly due to: lower forecast Administration costs of c. £5,200; lower forecast Staff Costs of c. £3,500; lower forecast Commissioners' Fees and Expenses of c. £2,300 and lower net forecast Review Costs of c. £600.
3. The fall in forecast Administration costs is chiefly due to a fall in the website refresh project costs; a reduction in planned training expenditure; and now not planning to replace our photocopier this year.
4. The fall in forecast Staff Costs is due to the "new normal" level of staff costs being c. £440 per month lower than previously forecast, after the implementation of the Scottish Government's backdated pay settlement, and changes to individual staff salaries.
5. The fall in Commissioners' Fees and Expenses is chiefly due the effect of removing fees forecast for meetings in relation to Interim Reviews of local authority electoral arrangements, which are now not expected to take place this year.
6. The fall in net forecast Review Costs is chiefly due to: savings due to Interim Reviews of local authority electoral arrangements now not expected this year; lower costs being incurred for publicity materials for the public consultation for the reviews of Na h-Eileanan an Iar, Orkney Islands and Shetland Islands council areas; lower costs for publicity for the Scottish Parliament Interim review at Cardowan; anticipated savings on Commissioners and Secretariat members travelling to meeting Argyll & Bute, Highland and North Ayrshire councils; and reduced forecast costs associated with a possible Administrative review of local authority boundaries.
7. These Review Costs savings total c. £25,800, but are largely offset by allocating £25,000, provisionally included in November, towards events, surveys or research the Commission may choose to engage in as a result of its discussions in the Strategy Seminar Options Paper LGBCS 2505.
8. The Commission may also wish to note that high Administration costs from December to February include provision for an IT refresh, fees for use of the Scottish Government's computer systems, and annual geographic information software licences

LGBCS Paper 2507

9. The Scottish Government Elections Team is aware of the forecast underspend through the monthly returns submitted to them. The Secretariat has formally offered to return underspend if required for reallocation.
10. The Commission is invited to note the finance update.

Secretariat
October 2019

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

LGBCS Paper 2507
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	12,893	12,453	12,453	12,453	12,453	12,453	12,453	12,453	12,453	62,991	83,650	57	150,158	-3,517	-2
Commissioners' Fees and Expenses	44,120	1,594	1,411	1,854	679	1,635	1,409	2,842	5,596	4,455	0	2,621	4,200	7,173	36,947	84	28,295	15,825	36
Total	190,761	13,378	13,194	15,933	13,571	14,087	13,862	15,294	18,048	16,908	12,453	15,073	16,653	70,163	120,598	63	178,453	12,308	6
Accommodation, Rent, Rates etc	21,963	0	0	0	5,121	0	0	5,121	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	1,600	2,557	5,293	1,936	6,060	7,337	7,067	1,060	4,767	36,001	88	36,077	4,691	12
Travel & Subsistence	2,000	0	0	0	0	0	41	400	1,000	100	100	100	100	0	2,000	100	1,841	159	8
Review costs	112,241	1,776	11,663	0	0	0	11,869	3,664	25,544	3,250	5,799	0	6,250	13,439	98,802	88	69,814	42,427	38
Reserve	2,267	0	0	0	0	0	0	0	0	567	0	0	567	0	2,267	0	1,134	1,134	0
Total	179,239	1,972	12,039	455	7,260	1,600	14,466	14,478	28,480	15,098	13,236	7,167	13,098	23,327	155,912	87	129,350	49,889	28
Total	370,000	15,350	25,233	16,388	20,831	15,687	28,328	29,773	46,528	32,005	25,688	22,240	29,750	93,490	276,510	75	307,803	62,197	17
														0	0		0	0	0

Notes

April - September totals are actuals. October - March are forecasts.