

Finance Update

For Information

1. A Finance Update table is at Appendix A. The Commission is invited to note its financial position as of 26 November 2019.

Discussion

2. The overall forecast has fallen by c. £23,000 compared to that shown in Appendix A of LGBCS Paper 2507 at the meeting of 29 October 2019. This is chiefly due to: lower forecast Review Costs of c. £13,000, lower forecast Administration costs of c. £7,000 and lower forecast Commissioners' Fees and Expenses of c. £1,500.
3. The fall in Review Costs is due to c. £8,500 previously set aside for spending on the Islands-Only Reviews now unlikely to be spent this year following the completion of the public consultation; removal of £2,000 previously set aside for a possible Administrative Area Review involving Midlothian and Scottish Borders council areas which will now not take place, and c. £3,000 of Review Costs reserves which is unlikely to be required given the Commission's expected activity for the remainder of the 2019-20 financial year.
4. The net fall in forecast Administration costs is chiefly due to £5,000 set aside for an IT refresh now expected to take place next year, net savings of £1,500 on spending on the Commission's websites, and savings of c. £800 on the costs of using the Scottish Government's IT system.
5. The fall in Commissioners' Fees and Expenses is chiefly due lower claims than previously forecast.
6. The Commission may wish to note that high Administration costs in February include fees for annual geographic information software licences.
7. The Commission may also wish to note that the high Review Costs in February include £25,000 set aside for a strategy seminar event, should the Commission wish to hold one in the first quarter of 2020. The Commission may wish to consider whether such costs should be categorised under "Review Costs" (which relate directly to the reviews it undertakes) or whether it would prefer such costs to appear under a new budget heading in future summaries.
8. 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.
9. The Commission is invited to note the finance update.

Secretariat
December 2019

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

LGBCS Paper 2514
Appendix A

| | Budget | April | May | Spend | | | | Oct | Nov | Dec | Forecast | | | March | Spend To Date | Balance to spend | | Overall Forecast | Forecast Remainder | |
|----------------------------------|----------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|----------------|------------------|----------------|------------------|--------------------|--|
| | | | | June | July | August | Sept | | | | January | February | | | (£) | (%) | | (£) | (%) | |
| Staff Costs | 146,641 | 11,783 | 11,783 | 14,079 | 12,893 | 12,453 | 12,453 | 12,455 | 12,453 | 12,453 | 12,453 | 12,453 | 12,453 | 87,899 | 58,742 | 40 | 150,161 | -3,520 | -2 | |
| Commissioners' Fees and Expenses | 44,120 | 1,594 | 1,411 | 1,854 | 679 | 1,635 | 1,409 | 2,759 | 2,554 | 5,655 | 450 | 2,621 | 4,200 | 11,341 | 32,779 | 74 | 26,820 | 17,300 | 39 | |
| Total | 190,761 | 13,378 | 13,194 | 15,933 | 13,571 | 14,087 | 13,862 | 15,214 | 15,007 | 18,108 | 12,903 | 15,073 | 16,653 | 99,239 | 91,522 | 48 | 176,981 | 13,780 | 7 | |
| Accommodation, Rent, Rates etc | 21,963 | 0 | 0 | 0 | 5,121 | 0 | 0 | 0 | 5,121 | 0 | 5,121 | 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 | 197 | 4,934 | 4,962 | 3,310 | 7,067 | 1,060 | 7,520 | 33,248 | 82 | 28,853 | 11,915 | 29 | |
| Travel & Subsistence | 2,000 | 0 | 0 | 0 | 0 | 0 | 41 | 277 | 500 | 100 | 100 | 100 | 100 | 318 | 1,682 | 84 | 1,218 | 782 | 39 | |
| Review costs | 112,241 | 1,776 | 11,663 | 0 | 0 | 0 | 11,869 | 944 | 294 | 100 | 0 | 25,500 | 4,250 | 26,251 | 85,990 | 77 | 56,395 | 55,846 | 50 | |
| 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 | 1,418 | 10,849 | 5,729 | 8,531 | 32,667 | 11,098 | 39,211 | 140,028 | 78 | 108,084 | 71,155 | 40 | |
| Total | 370,000 | 15,350 | 25,233 | 16,388 | 20,831 | 15,687 | 28,328 | 16,632 | 25,855 | 23,836 | 21,434 | 47,740 | 27,750 | 138,450 | 231,550 | 63 | 285,065 | 84,935 | 23 | |
| | | | | | | | | | | | | | | 0 | 0 | | 0 | 0 | 0 | |

Notes

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