

## **Finance Update**

### **For Information**

1. A Finance Update table is at Appendix A. The Commission is invited to note its financial position as of 27 January 2020.

### **Discussion**

2. The overall forecast has fallen by c. £29,000 compared to that shown in Appendix A of LGBCS Paper 2514 at the meeting of 10 December 2019. This is chiefly due to: lower forecast Review Costs of c. £25,000 and lower forecast Commissioners' Fees and Expenses of c. £3,400. The remaining net reduction is due to net savings on Administration costs and unspent reserves, partially offset by increases in Staff Costs and Travel and Subsistence costs.
3. The fall in Review Costs is due to £25,000 previously set aside for strategy seminar events no longer expected to be spent this financial year.
4. The reduction in Commissioners' Fees and Expenses is due to one rather than two Commission meetings now expected before the end of the financial year, and strategy seminar event(s) now expected to take place next financial year rather than this one; these savings are partially offset by additional fees for meetings with the Minister for Parliamentary Business and Veterans, and the Scottish Parliament's Local Government and Communities Committee and Standards, Procedures and Public Appointments Committee.
5. The Commission may wish to note that high Administration costs in February include annual fees for geographic information software licences.
6. 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.
7. The Commission is invited to note the finance update.

Secretariat  
January 2020

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

LGBCS Paper 2523

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        | 12,455        | 12,491        | 12,794        | 12,453        | 12,130        | 12,453        | 113,184        | 33,457         | 23               | 150,218        | -3,577           | -2                 |  |
| Commissioners' Fees and Expenses | 44,120         | 1,594         | 1,411         | 1,854         | 679           | 1,635         | 1,409         | 2,759         | 2,504         | 3,950         | 0             | 5,663         | 0             | 17,795         | 26,325         | 60               | 23,457         | 20,663           | 47                 |  |
| <b>Total</b>                     | <b>190,761</b> | <b>13,378</b> | <b>13,194</b> | <b>15,933</b> | <b>13,571</b> | <b>14,087</b> | <b>13,862</b> | <b>15,214</b> | <b>14,995</b> | <b>16,744</b> | <b>12,453</b> | <b>17,792</b> | <b>12,453</b> | <b>130,978</b> | <b>59,783</b>  | <b>31</b>        | <b>173,675</b> | <b>17,086</b>    | <b>9</b>           |  |
| Accommodation, Rent, Rates etc   | 21,963         | 0             | 0             | 0             | 5,121         | 0             | 0             | 0             | 5,121         | 0             | 5,121         | 0             | 5,121         | 10,242         | 0              | 53               | 20,485         | 1,478            | 7                  |  |
| Administration                   | 40,768         | 196           | 377           | 455           | 2,139         | 1,600         | 2,557         | 197           | 415           | 2,904         | 3,794         | 13,217        | 360           | 10,840         | 29,928         | 73               | 28,210         | 12,558           | 31                 |  |
| Travel & Subsistence             | 2,000          | 0             | 0             | 0             | 0             | 0             | 41            | 277           | 45            | 963           | 82            | 50            | 50            | 1,325          | 675            | 34               | 1,508          | 492              | 25                 |  |
| Review costs                     | 112,241        | 1,776         | 11,663        | 0             | 0             | 0             | 11,869        | 944           | 271           | 37            | 0             | 500           | 4,250         | 26,559         | 85,682         | 76               | 31,309         | 80,932           | 72                 |  |
| Reserve                          | 2,267          | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 567           | 0              | 2,267          | 0                | 567            | 1,700            | 0                  |  |
| <b>Total</b>                     | <b>179,239</b> | <b>1,972</b>  | <b>12,039</b> | <b>455</b>    | <b>7,260</b>  | <b>1,600</b>  | <b>14,466</b> | <b>1,418</b>  | <b>5,852</b>  | <b>3,904</b>  | <b>8,998</b>  | <b>13,767</b> | <b>10,348</b> | <b>48,966</b>  | <b>130,273</b> | <b>73</b>        | <b>82,078</b>  | <b>97,161</b>    | <b>54</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>15,687</b> | <b>28,328</b> | <b>16,632</b> | <b>20,846</b> | <b>20,648</b> | <b>21,450</b> | <b>31,559</b> | <b>22,800</b> | <b>179,944</b> | <b>190,056</b> | <b>51</b>        | <b>255,754</b> | <b>114,246</b>   | <b>31</b>          |  |
|                                  |                |               |               |               |               |               |               |               |               |               |               |               |               | 0              | 0              | 0                | 0              | 0                | 0                  |  |

Notes

April - December. January - March are forecasts.