

## **VJB22. Revenue Budget 2020/21 – Review as at 31 October 2020**

The Board considered a report by the Treasurer presenting the Revenue Budget 2020/21 – Review as at 31 October 2020.

The budget for the financial year 2020/21 was £2.938 million. The projected outturn against the budget showed an underspend of £0.233m, which was a favourable movement of £0.050m, since last reported on 25 September 2020.

The underspend was in the main due to the delay in recruitment of posts in relation to the Barclay review and for established posts caused by the COVID-19 pandemic. The recruitment process had begun but had been delayed by the ongoing Covid-19 limitations. There were also Covid-19 related underspends in supplies and services.

During the budget setting process earmarked reserves had included Barclays underspend from 2019/20 of £0.007m which at the time of budget setting had had the potential to be clawed back by the Scottish Government. It had since been confirmed that the Scottish Government did not intend to request that this be returned. However, it was thought prudent that this amount should continue to be earmarked to offset future Barclay spend.

The assessor added that £166k had, since the report was issued, been awarded by the Scottish Government towards contingency arrangements ahead of the Scottish Parliamentary elections in 2021. This was in recognition of the anticipated increase in the number of postal votes. In response to a question Mr Wildman stated that at this stage it was not possible to confirm whether this was sufficient but welcomed the support provided by the Scottish Government.

### **Decision**

**The Board noted the report.**