

Finance Update

For Information

1. A Finance Update table is at Appendix A. The Commission is invited to note its financial position.
2. The Secretariat remains engaged in discussions on the treatment of VAT with the Scottish Government and the Scotland Office as a result of the shared-Secretariat arrangement with the LGBCS, which may result in changes to the Commission's costs. At present only staff costs are increased by 20% as result of the funding arrangement.
3. The higher forecasts for Administration costs in July reflect the anticipated completion of the website refresh. The Commission may also wish to note that the higher forecast for Administration costs in October reflect the date of likely payment for use of the Scottish Government's computer systems.
4. The Review Costs reflect the on-going cost of maintenance of the consultation portal, as well as provision for the cost of printing final reports.

**Secretariat
June 2018**

Boundary Commission for Scotland
Budget and Outturn Forecast 2018-19

	Spend		Forecast												Spend to Date	Balance to spend (£)	Overall Forecast To Date	Forecast Estimated Underspend (£)	Forecast (%)		
	April	May	June	July	August	Sept	Oct	Nov	Dec	January	February	March									
Staff Costs	165,164	13,228	13,091	17,573	13,475	13,475	13,475	13,475	13,475	13,475	13,475	13,475	13,475	13,475	26,318	138,846	84	165,164	0	0	
Commissioners' Fees and Expenses	10,190	0	0	1,011	3,073	0	2,042	0	2,022	0	2,042	0	2,042	0	0	10,190	10,190	100	10,190	0	0
Total	175,354	13,228	13,091	18,584	16,548	13,475	15,517	13,475	15,497	13,475	15,517	13,475	13,475	13,475	26,318	149,036	85	175,354	0	0	
Accommodation, Rent, Rates etc	19,098	0	0	4,775	0	4,775	0	4,775	0	4,775	0	4,775	0	4,775	0	19,098	100	19,098	0	0	
Administration	36,859	3,188	798	2,599	5,610	1,559	2,765	5,271	4,147	821	3,214	2,933	3,987	3,987	32,872	32,872	89	33,536	3,323	9	
Travel & Subsistence	2,000	36	0	196	196	196	196	196	196	196	196	196	196	196	36	1,964	98	2,000	0	0	
Review costs	13,790	0	0	2,430	0	4,000	2,930	0	4,430	0	0	0	0	0	0	13,790	100	13,790	0	0	
Unallocated	152,899	0	0	0	0	0	0	0	0	0	0	0	0	0	0	152,899	100	152,899	152,899	100	
Total	224,646	3,225	798	10,000	5,807	5,755	10,666	5,468	13,548	1,018	3,410	7,904	4,023	4,023	220,623	220,623	98	68,424	156,222	70	
Total	400,000	16,452	13,889	28,585	22,354	19,230	26,183	18,942	29,044	14,492	18,927	21,379	30,341	30,341	369,659	369,659	92	243,778	156,222	39	

Notes

* Unallocated is the difference between amount allocated by sponsor department and forecast spending in the Corporate Plan
 * All staff costs increased by 20% to cover VAT