

## Finance Update

### For Information

1. A Finance Update table is at Appendix A. The Commission is invited to note its financial position.
2. The overall forecast is c. £4,100 higher than that shown in BCS Paper 2018/27 at the meeting of 29 October 2018. This is due to a net increase in administration costs of c. £5,700; partially offset by reduction of c. £1,400 in anticipated Commissioner Fees and Expenses, and a reduction in travel and subsistence costs of c. £300.
3. The reduction in Commissioners' fees and expenses is due to lower claims received than anticipated, and a reduction in forecast claims for the remainder of the year. The net increase in the administration forecast is chiefly a consequence of planning to purchase Geographic Information Systems software licences not previously forecast.
4. The Commission may wish to note that the higher administration costs in January include payment for use of the Scottish Government's computer systems, website refresh costs, and new doors to the secretariat's office to provide better security and improved accessibility. The higher administration cost in February is chiefly for purchasing Geographic Information Systems software licences.

**Secretariat  
January 2019**

Boundary Commission for Scotland  
Budget and Outturn Forecast 2018-19

BCS Paper 2019/03  
Appendix A

	Budget	April	May	Spend							Forecast			Spend to Date	Balance to spend		Overall Forecast To Date	Forecast Estimated Underspend	
				June	July	August	Sept	Oct	Nov	Dec	January	February	March		(£)	(%)		(£)	(%)
Staff Costs	165,164	13,228	13,091	15,568	13,518	13,522	13,518	13,520	13,518	13,518	13,518	13,518	13,518	122,999	42,165	26	163,553	1,611	1
Commissioners' Fees and Expenses	10,190	0	0	1,054	1,054	0	0	0	2,204	0	1,529	1,031	0	4,311	5,879	58	6,872	3,318	33
<b>Total</b>	<b>175,354</b>	<b>13,228</b>	<b>13,091</b>	<b>16,622</b>	<b>14,571</b>	<b>13,522</b>	<b>13,518</b>	<b>13,520</b>	<b>15,722</b>	<b>13,518</b>	<b>15,047</b>	<b>14,549</b>	<b>13,518</b>	<b>127,311</b>	<b>48,043</b>	<b>27</b>	<b>170,424</b>	<b>4,930</b>	<b>3</b>
Accommodation, Rent, Rates etc	19,098	0	0	0	0	4,774	0	0	4,774	0	4,774	0	4,774	9,549	9,549	50	19,098	0	0
Administration	37,859	3,188	798	2,107	468	780	1,717	538	1,782	1,257	16,349	9,220	2,500	12,637	25,222	67	40,706	-2,847	-8
Travel & Subsistence	1,000	36	0	0	0	0	10	25	11	71	60	60	60	153	847	85	333	667	67
Review costs	13,790	0	0	0	0	0	31	18,364	0	0	0	0	0	18,395	-4,605	-33	18,395	-4,605	-33
Unallocated	152,899	0	0	0	0	0	0	0	0	0	0	0	0	0	152,899	100	0	152,899	100
<b>Total</b>	<b>224,646</b>	<b>3,225</b>	<b>798</b>	<b>2,107</b>	<b>468</b>	<b>5,554</b>	<b>1,758</b>	<b>18,928</b>	<b>6,567</b>	<b>1,328</b>	<b>21,184</b>	<b>9,280</b>	<b>7,335</b>	<b>40,733</b>	<b>183,913</b>	<b>82</b>	<b>78,532</b>	<b>146,114</b>	<b>65</b>
														0	0		0	0	0
<b>Total</b>	<b>400,000</b>	<b>16,452</b>	<b>13,889</b>	<b>18,729</b>	<b>15,040</b>	<b>19,077</b>	<b>15,276</b>	<b>32,447</b>	<b>22,289</b>	<b>14,845</b>	<b>36,231</b>	<b>23,829</b>	<b>20,852</b>	<b>168,044</b>	<b>231,956</b>	<b>58</b>	<b>248,956</b>	<b>151,044</b>	<b>38</b>
														0	0		0	0	0

Notes

- \* Spend for April - December is actual expenditure. January - March totals are forecasts.
- \* 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