

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. £8,800 higher than the amount budgeted in the Corporate Plan. This is largely due to an increase in the staff costs forecast which has increased due to: the higher than forecast Scottish Government pay settlement; changes to superannuation in the new financial year; and recent staff changes.
3. The forecast for accommodation is approximately £1,500 lower than previously forecast due to revised rent estimates from our landlord.
4. Administration costs are approximately £1,100 higher than forecast in the chiefly due to the additional cost of the secretariat changing its webserver provider.
5. The Commission has received a letter of allocation from the Office of the Secretary of State for Scotland advising that it has been allocated a budget of £400,000 for 2019-20. The budget shown in Appendix A, however, is that shown in the 2019-22 Corporate Plan, as published on the Commission's website; apart from c. £5,000 moved from the Administration heading to the Staff Costs heading as lower than anticipated costs on the website refresh project partially offset anticipated increases in Staff Costs.
6. The Secretariat is monitoring the cost of staffing throughout the year, bearing in mind the agreed 50/50 division of all staff costs with the Local Government Boundary Commission for Scotland. This arrangement simplifies administration for the secretariat, and assumes a rough equivalence in secretariat workload of the two commissions over a period of time. The Commission may wish to consider whether some staff costs should in future be attributed more to one commission than the other at times when one commission is significantly busier.

**Secretariat
July 2019**

Boundary Commission for Scotland
Budget and Outturn Forecast 2019–20

BCS Paper 2019/07
Appendix A

	Budget	Spend		Forecast											Spend to Date	Balance to spend		Overall Forecast To Date	Forecast Estimated Underspend	
		April	May	June	July	August	Sept	Oct	Nov	Dec	January	February	March	(£)		(%)	(£)		(%)	
Staff Costs	171,761	14,140	14,140	16,894	15,081	15,081	15,081	15,081	15,081	15,081	15,081	15,081	15,081	15,081	28,280	143,481	84	180,907	-9,146	-5
Commissioners' Fees and Expenses	3,639	0	0	0	1,061	0	0	0	1,517	0	1,061	0	0	0	0	3,639	100	3,639	0	0
Total	175,400	14,140	14,140	16,894	16,142	15,081	15,081	15,081	16,598	15,081	16,142	15,081	15,081	28,280	147,120	84	184,546	-9,146	-5	
Accommodation, Rent, Rates etc	21,963	0	0	5,121	0	0	5,121	0	0	5,121	0	0	5,121	0	0	21,963	100	20,485	1,478	7
Administration	41,273	171	344	757	11,727	2,938	866	266	2,548	5,712	9,494	6,869	712	514	40,759	99	42,405	-1,131	-3	
Travel & Subsistence	2,000	0	0	100	100	100	100	100	1,100	100	100	100	100	0	2,000	100	2,000	0	0	
Review costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	n/a	0	0	0	
Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	n/a	0	0	0	
Total	65,236	171	344	5,978	11,827	3,038	6,087	366	3,648	10,933	9,594	6,969	5,933	514	64,722	99	64,889	347	1	
Total	240,636	14,311	14,484	22,872	27,970	18,120	21,169	15,448	20,247	26,015	25,736	22,050	21,015	28,794	211,842	88	249,435	-8,799	-4	
														0	0		0	0	0	

Notes

* April - May totals are actuals. June - March are forecasts.