

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. £1,100 higher than that shown in BCS Paper 2018/23 at the meeting of 25 June 2018. This is due to: a reduction in anticipated staff costs of c. £1,600 following implementation of the Scottish Government's pay settlement in June; a reduction of c. £2,000 in anticipated commissioner fees and expenses due to lower claims than budgeted for; a net increase in administration costs of c. £1,400; a reduction in travel and subsistence costs of c. £1,400 and an increase in review costs of c. £4,600 largely due higher than anticipated costs in publishing the final report.
3. The changes to the administration forecast include the transfer of £1,000 from the travel and subsistence budget to pay for costs relating to the UK Commissions meeting in Edinburgh and an additional £5000 to pay for new doors to the secretariat's office providing better security and improved accessibility. These costs are partially offset by a reduction of c. £3,600 in anticipated training costs, and reduction in the forecast for stationery and miscellaneous expenditure, taking into account expenditure so far this year, and likely future expenditure.
4. The Commission may wish to note that the higher administration costs for October include payment for use of the Scottish Government's computer systems and website refresh costs. The higher administration costs in December include the costs of new doors, plus website refresh costs and a reserve for additional computing equipment or software if required. The Commission may also wish to note that the review costs in October contain the payment for the consultation portal, as well as the costs of publishing the final report.

**Secretariat
October 2018**

Boundary Commission for Scotland
Budget and Outturn Forecast 2018–19

BCS Paper 2018/27
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	13,518	13,518	13,518	13,518	13,518	13,518	82,444	82,720	50	163,551	1,613	1
Commissioners' Fees and Expenses	10,190	0	0	1,054	1,054	0	0	0	4,076	0	0	2,042	0	2,107	8,083	79	8,225	1,965	19
Total	175,354	13,228	13,091	16,622	14,571	13,522	13,518	13,518	17,594	13,518	13,518	15,560	13,518	84,551	90,803	52	171,776	3,578	2
Accommodation, Rent, Rates etc	19,098	0	0	0	0	4,774	0	4,774	0	4,774	0	0	4,774	4,774	14,324	75	19,098	0	0
Administration	37,859	3,188	798	2,107	468	780	1,717	7,664	1,077	10,059	877	3,181	3,040	9,060	28,799	76	34,958	2,901	8
Travel & Subsistence	1,000	36	0	0	0	0	10	107	221	60	60	60	60	46	954	95	615	385	39
Review costs	13,790	0	0	0	0	0	31	18,382	0	0	0	0	0	31	13,759	100	18,413	-4,623	-34
Unallocated	152,899	0	0	0	0	0	0	0	0	0	0	0	0	0	152,899	100	0	152,899	100
Total	224,646	3,225	798	2,107	468	5,554	1,758	30,927	1,298	14,894	937	3,241	7,875	13,911	210,735	94	73,083	151,563	67
														0	0		0	0	
Total	400,000	16,452	13,889	18,729	15,040	19,077	15,276	44,445	18,892	28,411	14,455	18,801	21,393	98,462	301,538	75	244,860	155,140	39
														0	0		0	0	

Notes

- * Spend for April - September is actual expenditure. October - 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