

## Finance Update

### For Information

1. A Finance Update table is at Appendix A. The Commission is invited to note its financial position as of 11 October 2018.

### Discussion

2. The overall forecast is currently c. £37,700 lower than that shown in LGBCS Paper 2451 in September. This is chiefly due to Commissioners and Secretariat members not visiting and holding public meetings in council areas with inhabited islands in autumn as part of the Islands Reviews. Specifically:
  - commissioners' fees and expenses fall by c. £13,700; and
  - Review Costs fall by c. £23,700. N.B. Miscellaneous costs set aside for Islands Reviews is reduced from £2,500 to £1,250 reflecting level of expenditure at half-year point, and anticipated expenditure for the remainder of the year.

Also, travel and subsistence forecast falls by c. £400 due to lower than forecast expenses in the first part of the year, and revisions to forecast for future months.

3. Administration costs increase by c. £200. This is a net change, which includes additional costs for new doors providing better security and improved accessibility of £5,000; this is offset by reductions in forecast training costs of c. £3,600 and reduced forecast expenditure for other items which reflects spending in the first half of the year and anticipated future costs.
4. The Commission may also wish to note:
  - a. the forecast totals for commissioners' fees and expenses for March include the potential cost of meeting with mainland-island councils in February and March.
  - b. the high administration costs for October include the anticipated annual costs for ICT assistance from the Scottish Government (circa £4,500); and the high administration costs for December include new doors, as well as reserves for additional IT costs and training.
  - c. the £6,000 Review Costs in December are chiefly provision for potential costs of Secretariat members travelling to council areas with inhabited islands for further meetings in relation to the Islands Reviews; and that the Review Costs in February and March relate to Secretariat members accompanying Commissioners to potential meetings with councils in February and March.
5. The Commission is invited to note the finance update.

Secretariat  
October 2018

Local Government Boundary Commission for Scotland  
Budget and Outturn Forecast 2018-19

LGBCS Paper 2459 Appendix A

	Budget	Spend						Forecast						Spend To Date	Balance to spend		Overall Forecast	Forecast Remainder	
		April	May	June	July	August	Sept	Oct	Nov	Dec	January	February	March		(£)	(%)		(£)	(%)
Staff Costs	137,637	11,023	10,909	12,973	11,265	11,268	11,265	11,265	11,265	11,265	11,265	11,265	11,265	68,703	68,934	50	136,293	1,344	1
Commissioners' Fees and Expenses	37,043	0	0	1,244	1,933	1,101	1,933	1,424	2,906	2,512	2,512	2,512	5,342	6,212	30,831	83	23,420	13,623	37
<b>Total</b>	<b>174,680</b>	<b>11,023</b>	<b>10,909</b>	<b>14,217</b>	<b>13,198</b>	<b>12,370</b>	<b>13,198</b>	<b>12,689</b>	<b>14,171</b>	<b>13,777</b>	<b>13,777</b>	<b>13,777</b>	<b>16,607</b>	<b>74,915</b>	<b>99,765</b>	<b>57</b>	<b>159,712</b>	<b>14,968</b>	<b>9</b>
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	663	1,951	468	926	1,608	7,467	1,077	10,059	877	3,181	3,040	8,805	29,054	77	34,507	3,352	9
Travel & Subsistence	1,000	36	0	0	0	0	10	107	221	60	60	60	60	46	954	95	615	385	39
Review costs	39,042	0	2,186	2,065	97	0	0	0	0	6,000	0	2,254	2,504	4,348	34,694	89	15,105	23,937	61
<b>Total</b>	<b>96,999</b>	<b>3,225</b>	<b>2,849</b>	<b>4,016</b>	<b>566</b>	<b>5,701</b>	<b>1,618</b>	<b>12,349</b>	<b>1,298</b>	<b>20,894</b>	<b>937</b>	<b>5,495</b>	<b>10,378</b>	<b>17,974</b>	<b>79,025</b>	<b>81</b>	<b>69,325</b>	<b>27,674</b>	<b>29</b>
<b>Total</b>	<b>271,679</b>	<b>14,248</b>	<b>13,757</b>	<b>18,233</b>	<b>13,764</b>	<b>18,071</b>	<b>14,816</b>	<b>25,037</b>	<b>15,469</b>	<b>34,670</b>	<b>14,714</b>	<b>19,272</b>	<b>26,985</b>	<b>92,889</b>	<b>178,790</b>	<b>66</b>	<b>229,037</b>	<b>42,642</b>	<b>16</b>
														0	0		0	0	0

Notes

Spend for April - September is actual expenditure. October - March totals are forecasts.