

Finance Update

For Information

1. A Finance Update table is at Appendix A. The Commission is invited to note its financial position as of 18 March 2019.

Discussion

2. The overall forecast is currently c. £1,900 lower than that shown in LGBCS Paper 2475 in February. This is chiefly due to Review Costs having fallen by c. £3,800: £1,000 set aside a for policies and procedures booklet for the Islands-only council areas will now not be spent this financial year; lower costs for commissioners and secretariat visits to islands than previously budgeted for; and the reserve for miscellaneous Review Costs is now unlikely to be spent.
3. The lower Review Costs are partially offset by higher Administration costs of c. £1,800. The increase is chiefly due paying the bulk of the costs of the website refresh project in this financial year, offset by lower costs of geographic information systems software and some funds previously forecast for other items such as training now no longer expected to be spent.
4. The Commission may also wish to note:
 - a. the high administration costs for March include payment for the website refresh project, as well as payments for new office doors and furniture.
 - b. the Review costs for March cover costs of advanced booking for visits to Island Councils which the Commission may choose to undertake
5. The Commission is invited to note the finance update.

Secretariat
March 2019

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

**LGBCS Paper 2479
Appendix A**

	Budget	April	May	June	July	Spend August	Sept	Oct	Nov	Dec	January	February	Forecast March	Spend To Date	Balance to spend (£)	(%)	Overall Forecast	Forecast Remainder (£)	(%)
Staff Costs	137,637	11,023	10,909	12,973	11,265	11,268	11,265	11,266	11,265	11,265	11,265	11,265	11,265	125,029	12,608	9	136,294	1,343	1
Commissioners' Fees and Expenses	37,043	0	0	1,244	1,933	1,101	1,933	0	2,295	906	2,997	987	913	13,396	23,647	64	14,309	22,734	61
Total	174,680	11,023	10,909	14,217	13,198	12,370	13,198	11,266	13,560	12,170	14,262	12,252	12,178	138,425	36,255	21	150,603	24,077	14
Accommodation, Rent, Rates etc	19,098	0	0	0	0	4,774	0	0	4,774	0	0	0	9,549	9,549	9,549	50	19,098	0	0
Administration	37,859	3,188	663	1,951	468	926	1,608	538	1,519	1,257	5,306	7,693	17,074	25,118	12,741	34	42,192	-4,333	-11
Travel & Subsistence	1,000	36	0	0	0	0	10	110	140	71	115	0	134	482	518	52	616	384	38
Review costs	39,042	0	2,186	2,065	97	0	0	0	0	0	1,216	1,004	1,250	6,568	32,474	83	7,818	31,224	80
Total	96,999	3,225	2,849	4,016	566	5,701	1,618	648	6,433	1,328	6,637	8,698	28,006	41,717	55,282	57	69,723	27,276	28
Total	271,679	14,248	13,757	18,233	13,764	18,071	14,816	11,914	19,993	13,498	20,898	20,949	40,184	180,142	91,537	34	220,327	51,352	19
														0	0		0	0	0

Notes

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