Scottish Information Commissioner

Budget Analysis as at 31st March 2026	Annual approved budget	Year-End Actual Expenditure	Year-End Underspend / (Overspend)
Officeholder Staff Costs	**150,515**	150,514	1
Senior Management Staff Costs	**359,535**	294,791	64,744
Other Staff Costs	**1,613,950**	1,616,140	(2,190)
Contingency Staff	**132,908**	136,365	(3,457)
Total Staff Costs	**2,257,000**	**2,197,811**	**59,097**
Officeholder Travel & Expenses	**4,000**	4,882	(882)
Staff Travel & Expenses	**3,000**	1,694	1,306
Training	**15,000**	9,395	5,605
Recruitment	**0**	4,555	(4,555)
Healthy Living Initiative	**1,200**	1,478	(278)
Total Staff Related Costs	**23,200**	**22,005**	**1,195**
Rent	**54,000**	55,576	(1,576)
Rates	**25,000**	24,470	530
Utilities	**15,000**	11,430	3,570
Cleaning	**24,000**	22,589	1,411
Maintenance	**18,000**	13,952	4,048
Total Property Costs	**136,000**	**128,017**	**7,983**
Auditor - External	**25,300**	25,380	(80)
Financial Advisers	**0**	0	0
Legal Advisers	**15,000**	4,556	10,444
Other Fees incl HR support	**21,000**	25,594	(4,594)
Total Professional Fees	**61,300**	**55,530**	**5,770**
Advertising	**0**	0	0
Administration Costs	**15,860**	17,212	(1,352)
Hospitality	**0**	0	0
IT	**123,590**	139,510	(15,920)
Insurance	**7,700**	6,094	1,606
Library	**0**	0	0
Postage	**500**	496	4
Printing	**5,000**	718	4,282
Publicity & Promotion	**23,200**	6,543	16,657
Research	**13,560**	12,535	1,025
Telephones	**10,090**	8,475	1,615
Total Running Costs	**199,500**	**191,584**	**7,916**
TOTAL REVENUE COSTS	**2,677,000**	**2,594,946**	**81,962**
Capital Expenditure	20,000	17,306	2,694
TOTAL CAPITAL & REVENUE	**2,697,000**	**2,612,252**	**84,656**
Court of Session costs	**0**	111,677	(111,677)
TOTAL INCL COURT OF SESSION	**2,697,000**	**2,723,929**	**(27,021)**
Income received	**0**	-2,135	-2,135
APPROVED BUDGET / NET EXPENDITURE	**2,697,000**	**2,721,793**	**(24,885)**