

Scottish Information Commissioner
Budget Variance Analysis as at
31 August 2026 (Period 5)

	Annual approved budget	Forecasted spend to date (No. of months reported)	ACTUAL Spend to date (£)	ACTUAL Spend to Date (%) Target = 41.6%	Committed / Estimated Future Spend to date	Forecasted Year-End Expenditure	Forecasted Year-End Underspend / (Overspend)
Officeholder Staff Costs	164,423	68,509	68,613	42%	96,090	164,703	(281)
Senior Management Staff Costs	338,958	141,232	166,499	49%	198,099	364,598	(25,640)
Other Staff Costs	1,794,416	747,673	750,604	42%	1,053,547	1,804,151	(9,735)
Contingency Staff	140,000	58,333	33,960	24%	78,098	112,058	27,942
Total Staff Costs	2,437,797	1,015,749	1,019,677	42%	1,425,834	2,445,511	(7,714)
Officeholder Travel & Expenses	5,000	2,083	4,117	82%	883	5,000	0
Staff Travel & Expenses *	2,800	1,167	2,804	100%	1,800	4,604	(1,804)
Training	20,000	8,333	1,841	9%	18,159	20,000	0
Recruitment *	1,100	458	28	3%	1,072	1,100	0
Healthy Living Initiative *	1,850	771	497	27%	1,354	1,850	0
Total Staff Related Costs	30,750	12,813	9,287	30%	23,267	32,554	(1,804)
Rent	70,000	29,167	33,000	47%	30,000	63,000	7,000
Rates	25,500	10,625	28,715	113%	0	28,715	(3,215)
Utilities	15,300	6,375	5,800	38%	9,500	15,300	0
Cleaning	24,480	10,200	10,718	44%	13,762	24,480	0
Maintenance	15,000	6,250	10,656	71%	4,344	15,000	0
Total Property Costs	150,280	62,617	88,889	59%	57,606	146,495	3,786
Auditor - External	25,806	10,753	0	0%	25,806	25,806	0
Audit - Internal	2,700	1,125	522	19%	2,178	2,700	0
Legal Advisers	18,000	7,500	3,505	19%	14,495	18,000	0
HR advisers	10,000	4,167	16,737	167%	3,000	19,737	(9,737)
Other Advisers	8,720	3,633	3,632	42%	5,088	8,720	0
Total Professional Fees	65,226	27,178	24,397	37%	50,567	74,963	(9,737)
Administration Costs	25,437	10,599	13,084	51%	12,353	25,437	0
IT *	142,000	59,167	99,150	70%	42,850	142,000	0
Insurance	7,854	3,273	6,496	83%	1,358	7,854	0
Postage	250	104	111	44%	139	250	0
Telephones	7,760	3,233	2,782	36%	4,978	7,760	0
Publicity, Research & Promotion	20,000	8,333	5,929	30%	14,071	20,000	0
Total Running Costs	203,301	84,709	127,552	63%	75,749	203,301	0
TOTAL REVENUE COSTS	2,887,000	1,203,064	1,269,801	44%	1,633,023	2,902,824	(15,471)
Capital Expenditure	3,000	1,250	682	23%	2,318	3,000	0
TOTAL CAPITAL & REVENUE	2,890,000	1,204,314	1,270,483	44%	1,635,341	2,905,824	(15,471)
Income received	0	0	20,708	-	0	20,708	20,708
APPROVED BUDGET / NET EXPENDITURE	2,890,000	1,204,314	1,249,775	43%	1,635,341	2,885,116	5,237
Court of Session costs ¹	0	0	77,629	-	50,000	127,629	(127,629)
TOTAL INCLUDING COURT OF SESSION 1	2,890,000	1,204,314	1,327,404	46%	1,685,341	3,033,454	(122,392)

¹ Court of Session costs are unbudgeted but will be requested from SPCB as contingency funding if overall budget is overspent. This is pre-agreed with SPCB