Scottish Information Commissioner
Budget Variance Analysis as at 28 October 2026 (Period 7)

	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**	95,913	**96,068**	58%	68,636	164,703	**(281)**
Senior Management Staff Costs	**338,958**	197,725	**223,099**	66%	141,499	364,598	**(25,640)**
Other Staff Costs	**1,794,416**	1,046,743	**1,051,627**	59%	752,534	1,804,161	**(9,745)**
Contingency Staff	**140,000**	81,667	**56,274**	40%	55,784	112,058	**27,942**
Total Staff Costs	**2,437,797**	**1,422,048**	**1,427,068**	**59%**	**1,018,453**	**2,445,521**	**(7,724)**
Officeholder Travel & Expenses	**5,000**	2,917	**4,182**	84%	1,200	5,382	**(382)**
Staff Travel & Expenses *	**2,800**	1,633	**3,247**	116%	1,000	4,247	**(1,447)**
Training	**20,000**	11,667	**3,060**	15%	16,940	20,000	**0**
Recruitment *	**1,100**	642	**28**	3%	1,072	1,100	**0**
Healthy Living Initiative *	**1,850**	1,079	**627**	34%	1,223	1,850	**0**
Total Staff Related Costs	**30,750**	**17,938**	**11,144**	**36%**	**21,434**	**32,579**	**(1,829)**
Rent	**70,000**	40,833	**33,000**	47%	30,000	63,000	**7,000**
Rates	**25,500**	14,875	**28,715**	113%	0	28,715	**(3,215)**
Utilities	**15,300**	8,925	**5,994**	39%	9,306	15,300	**0**
Cleaning	**24,480**	14,280	**12,853**	53%	11,627	24,480	**0**
Maintenance	**15,000**	8,750	**11,986**	80%	3,014	15,000	**0**
Total Property Costs	**150,280**	**87,663**	**92,548**	**62%**	**53,947**	**146,495**	**3,786**
Auditor - External	**25,806**	15,054	**0**	0%	25,806	25,806	**0**
Audit - Internal	**2,700**	1,575	**522**	19%	2,178	2,700	**0**
Legal Advisers	**18,000**	10,500	**3,505**	19%	5,000	8,505	**9,495**
HR advisers	**10,000**	5,833	**16,737**	167%	3,000	19,737	**(9,737)**
Other Advisers	**8,720**	5,087	**3,632**	42%	5,088	8,720	**0**
Total Professional Fees	**65,226**	**38,049**	**24,397**	**37%**	**41,072**	**65,469**	**(243)**
Administration Costs	**25,437**	14,838	**15,421**	61%	10,016	25,437	**0**
IT *	**142,000**	82,833	**103,664**	73%	38,336	142,000	**0**
Insurance	**7,854**	4,582	**6,496**	83%	1,358	7,854	**0**
Postage	**250**	146	**202**	81%	48	250	**0**
Telephones	**7,760**	4,527	**3,296**	42%	4,464	7,760	**0**
Publicity, Research & Promotion	**20,000**	11,667	**6,743**	34%	13,257	20,000	**0**
Total Running Costs	**203,301**	**118,592**	**135,822**	**67%**	**67,479**	**203,301**	**0**
TOTAL REVENUE COSTS	**2,887,000**	**1,684,290**	**1,690,978**	**59%**	**1,202,386**	**2,893,363**	**(6,010)**
Capital Expenditure	**3,000**	1,750	**2,192**	73%	808	3,808	**(808)**
TOTAL CAPITAL & REVENUE	**2,890,000**	**1,686,040**	**1,693,170**	59%	**1,203,194**	**2,897,171**	**(6,818)**
Income received	**0**	0	**20,708**	-	0	20,708	**20,708**
APPROVED BUDGET / NET EXPENDITURE	**2,890,000**	**1,686,040**	**1,672,462**	**58%**	**1,203,194**	**2,876,463**	**13,890**
Court of Session costs 1	**0**	0	**90,746**	-	50,000	140,746	**(140,746)**
TOTAL INCLUDING COURT OF SESSION 1	**2,890,000**	**1,686,040**	**1,763,207**	**61%**	**1,253,194**	**3,037,917**	**(126,855)**

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**