

Period 9 - December 2012 Leadership Group Financial Schedules

Schedule 1

| | Year to Date | | | | Current Annual Budget | Original Approved Budget |
|--|---------------|---------------|--------------|------------|-----------------------------|--------------------------------|
| | Actual | Budget | Variance | Variance | | |
| | £'000 | £'000 | £'000 | % | | |
| Parliamentary Service Costs (Schedule 2) | 26,860 | 27,539 | 679 | 2.5 | 37,404 | 39,010 |
| Members' Costs (Schedule 2) | 17,019 | 17,768 | 750 | 4.2 | 24,033 | 24,033 |
| Commissioners & Ombudsman Costs (Schedule 2) | 5,639 | 5,983 | 344 | 5.7 | 8,230 | 8,230 |
| Sub Total | 49,518 | 51,290 | 1,772 | 3.5 | 69,667 | 71,273 |
| Reserves - SPCB Contingency | 0 | 0 | 0 | n/a | 0 | 1,250 |
| Gross Revenue Expenditure | 49,518 | 51,290 | 1,772 | 3.5 | 69,667 | 72,523 |
| Less Income (PS) | (185) | (181) | 4 | (2.2) | (219) | (234) |
| Net Revenue Expenditure | 49,333 | 51,109 | 1,776 | 3.5 | 69,448 | 72,289 |
| Capital Expenditure | 652 | 714 | 62 | 8.7 | 4,341 | 1,500 |
| TOTAL EXPENDITURE | 49,985 | 51,823 | 1,839 | 3.5 | 73,789 | 73,789 |

Schedule 2

| | Actual £'000 | Year-to-date Budget £'000 | Variance £'000 | Variance % | Current Annual Budget £'000 | Original Approved Budget £'000 |
|---|-----------------|---------------------------------|-------------------|---------------|--------------------------------------|---|
| <u>Parliamentary Service Costs</u> | | | | | | |
| Staff Pay | 15,702 | 15,766 | 64 | 0.4 | 21,243 | 21,935 |
| Staff Related Costs | 282 | 381 | 99 | 26.0 | 682 | 834 |
| Property Costs | 5,629 | 5,760 | 130 | 2.3 | 7,767 | 7,714 |
| Running Costs | 4,526 | 4,905 | 380 | 7.7 | 6,739 | 7,134 |
| Parliamentary Service Costs excluding Projects | 26,139 | 26,812 | 673 | 2.5 | 36,432 | 37,617 |
| Revenue Projects | 720 | 726 | 6 | 0.8 | 972 | 1,380 |
| Total PS Revenue Costs | 26,860 | 27,539 | 679 | 2.5 | 37,404 | 38,997 |
| <u>Members' Costs</u> | | | | | | |
| MSP & Officeholders' Pay | 8,314 | 8,341 | 26 | 0.3 | 11,121 | 11,121 |
| MSP Expenses | 8,361 | 9,101 | 741 | 8.1 | 12,473 | 12,473 |
| Party Assistance | 344 | 326 | (18) | (5.4) | 439 | 439 |
| Total | 17,019 | 17,768 | 750 | 4.2 | 24,033 | 24,033 |
| <u>Commissioners & Ombudsman</u> | | | | | | |
| Ethical Standards Commission | 506 | 593 | 88 | 14.8 | 798 | 798 |
| Standards Commission | 143 | 174 | 31 | 17.7 | 233 | 233 |
| Human Rights Commission | 704 | 732 | 28 | 3.9 | 944 | 944 |
| Scottish Information Commissioner | 1,110 | 1,106 | (4) | (0.4) | 1,463 | 1,463 |
| Public Services Ombudsman | 2,334 | 2,450 | 116 | 4.7 | 3,292 | 3,292 |
| Commissioner for Children | 842 | 928 | 86 | 9.2 | 1,234 | 1,234 |
| Reserves - C&O Contingency | 0 | 0 | 0 | n/a | 266 | 266 |
| Total | 5,639 | 5,983 | 344 | 5.7 | 8,230 | 8,230 |

Period 9 - December 2012 Financial Schedules

Schedule 3

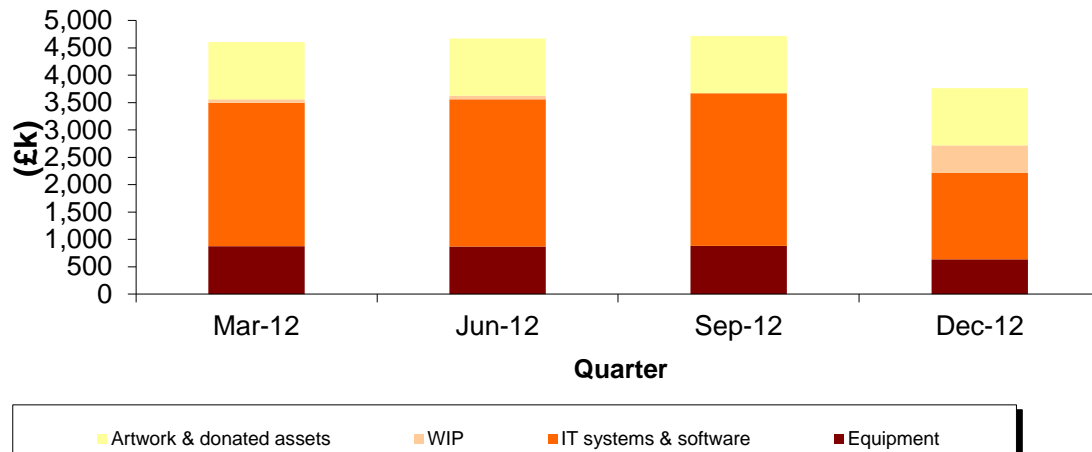
| Project Summary : Revenue / Capital Expenditure analysis December 2012 | YTD Actual £k | YTD Budget £k | Variance £k | Variance % | Current Annual Budget £k | Original Approved Budget £k | % Spent of Total Budget | Outstanding Commitment £k | Funds Available £k |
|---|---------------|---------------|-------------|------------|--------------------------------|-----------------------------------|----------------------------|---------------------------------|-----------------------|
| Revenue Projects | | | | | | | | | |
| - allocated | 720 | 726 | 6 | 0.9 | 972 | 856 | 74.1% | 144 | 108 |
| - unallocated | n/a | n/a | n/a | n/a | 0 | 524 | n/a | 0 | 0 |
| Total Revenue Projects | 720 | 726 | 6 | 0.9 | 972 | 1,380 | 74.1% | 144 | 108 |
| Capital Projects | | | | | | | | | |
| - allocated | 652 | 714 | 62 | 8.7 | 4,341 | 255 | 15.0% | 3,390 | 299 |
| - unallocated | n/a | n/a | n/a | n/a | 0 | 1,245 | n/a | 0 | 0 |
| Total Capital Projects | 652 | 714 | 62 | 8.7 | 4,341 | 1,500 | 15.0% | 3,390 | 299 |
| TOTAL | 1,372 | 1,441 | 68 | 4.8 | 5,313 | 2,880 | 25.8% | 3,534 | 407 |

| Project Summary : Analysis by Portfolio December 2012 | YTD Actual £k | YTD Budget £k | Variance £k | Variance % | Current Annual Budget £k | Original Approved Budget £k | % Spent of Total Budget | Outstanding Commitment £k | Funds Available £k |
|---|---------------|---------------|-------------|------------|--------------------------------|-----------------------------------|----------------------------|---------------------------------|-----------------------|
| IT | 144 | 231 | 87 | 37.5 | 557 | 318 | 25.9% | 75 | 337 |
| FM Building & Equipment | 530 | 542 | 13 | 2.3 | 677 | 659 | 78.3% | 120 | 27 |
| Engagement | 41 | 44 | 3 | 5.8 | 44 | 54 | 94.2% | 2 | 1 |
| ESF Design | 95 | 60 | (35) | (57.8) | 60 | 0 | 157.8% | 0 | (35) |
| ESF Construction | 503 | 503 | 0 | n/a | 3,836 | 0 | 13.1% | 3,333 | 0 |
| Information Management | 52 | 60 | 8 | 12.5 | 140 | 80 | 37.5% | 5 | 83 |
| Other | 6 | n/a | n/a | n/a | n/a | n/a | n/a | n/a | (6) |
| Total Projects Allocated | 1,372 | 1,441 | 68 | 4.8 | 5,313 | 1,111 | 25.8% | 3,534 | 407 |
| Unallocated Project Budget | n/a | n/a | n/a | n/a | 0 | 1,769 | n/a | n/a | 0 |
| TOTAL | 1,372 | 1,441 | 68 | 4.8 | 5,313 | 2,880 | 25.8% | 3,534 | 407 |

Schedule 4

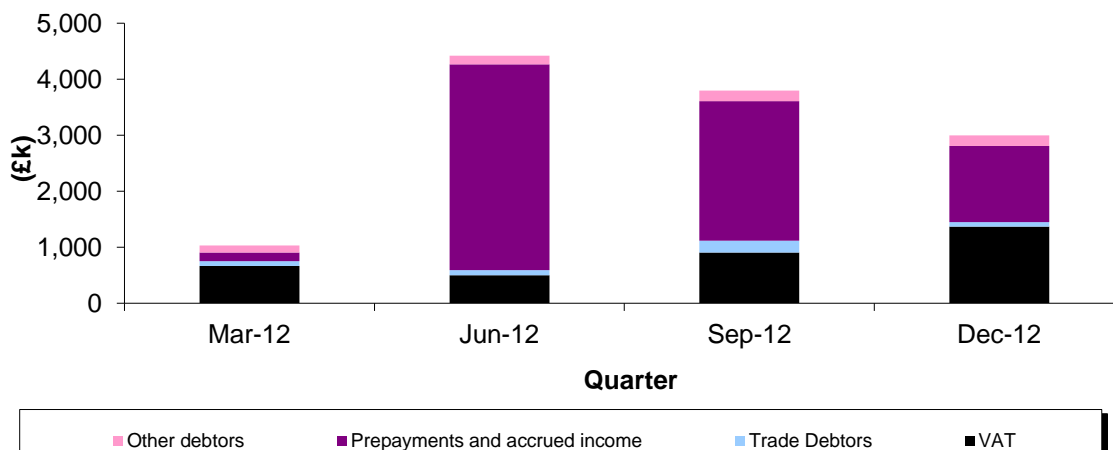
| | Actual | Year-to-date | | Annual Budget | Funds Available | Committed Outturn | Funds Available |
|---|---------------|-------------------------|-------------------|---------------|-----------------|-------------------|-----------------|
| | | Outstanding Commitments | Committed Outturn | | | | |
| | £'000 | £'000 | £'000 | £'000 | £'000 | % | % |
| <u>Parliamentary Service Costs</u> | | | | | | | |
| Staff Pay | 15,702 | 5,256 | 20,958 | 21,243 | 285 | 98.7 | 1.3 |
| Staff Related Costs | 282 | 67 | 349 | 682 | 333 | 51.2 | 48.8 |
| Property Costs | 5,629 | 1,922 | 7,551 | 7,767 | 216 | 97.2 | 2.8 |
| Running Costs | 4,526 | 1,143 | 5,669 | 6,739 | 1,071 | 84.1 | 15.9 |
| Parliamentary Service Costs excluding Projects | 26,139 | 8,388 | 34,527 | 36,432 | 1,904 | 94.8 | 5.2 |
| Revenue Projects (Schedule 3) | 720 | 144 | 864 | 972 | 108 | 88.9 | 11.1 |
| Total PS Revenue Costs | 26,860 | 8,532 | 35,391 | 37,404 | 2,013 | 94.6 | 5.4 |

Fixed Assets (Excluding Land & Buildings)

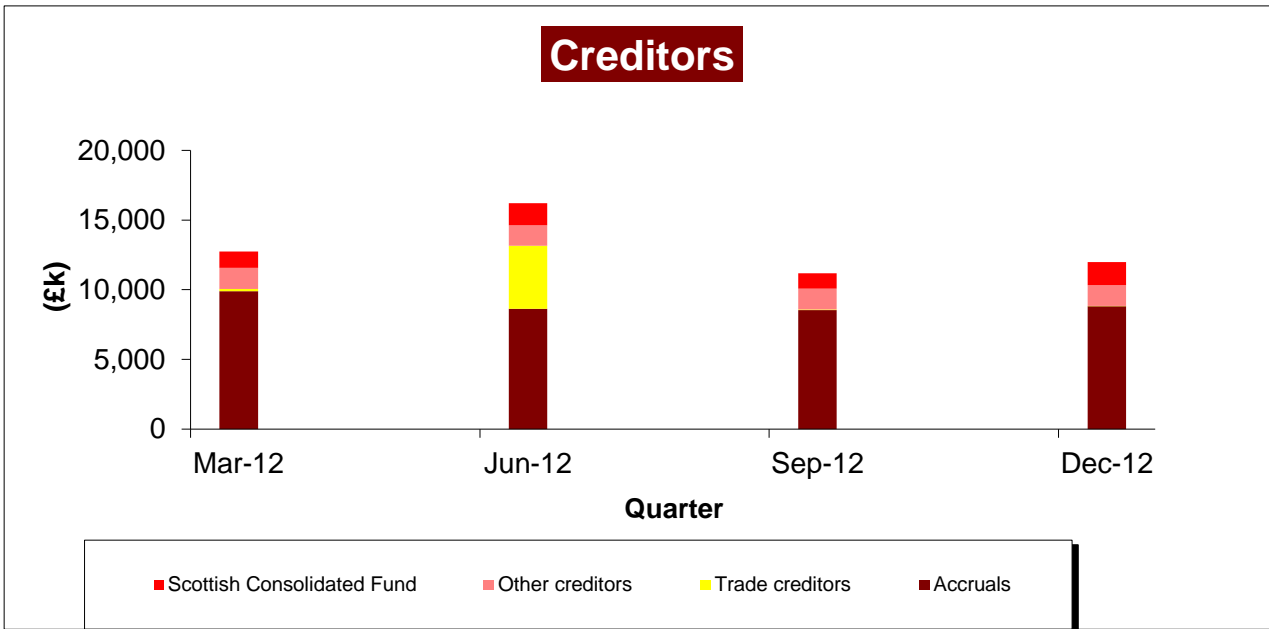
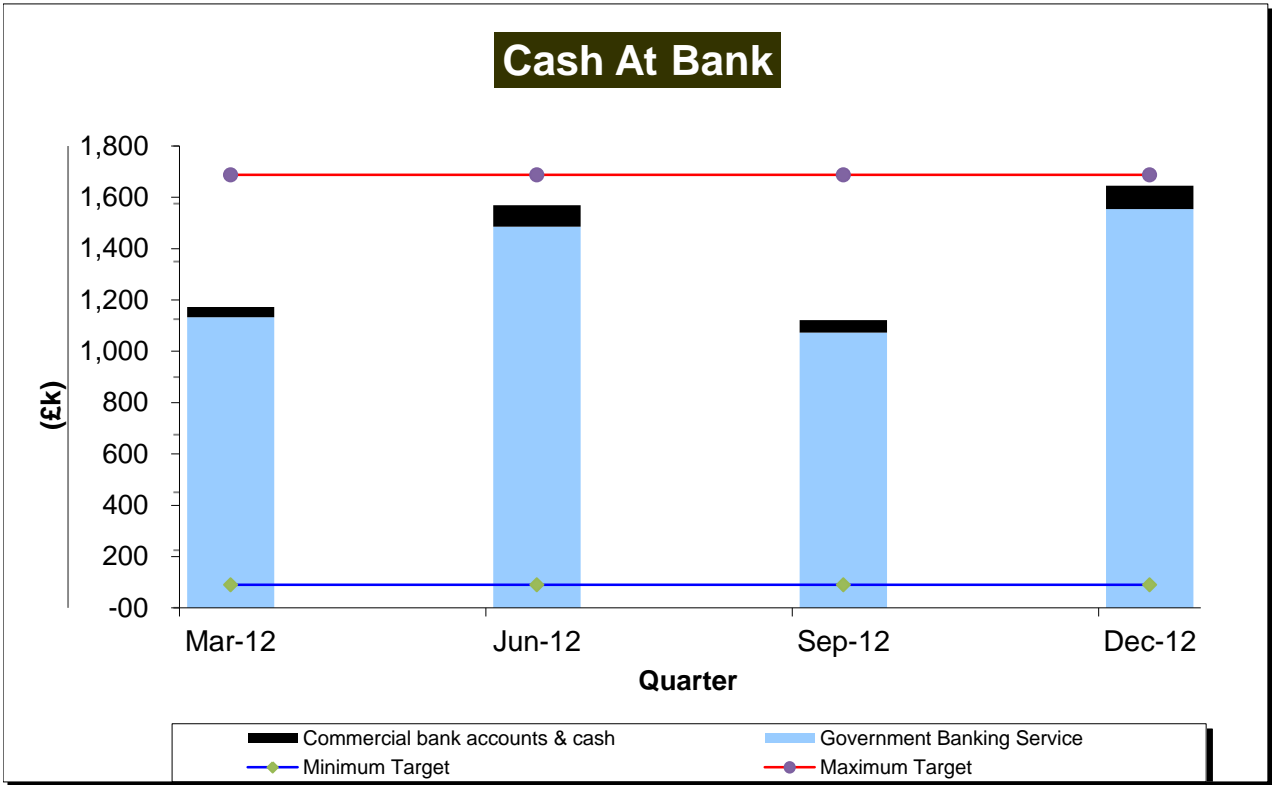


Land & Buildings professionally valued at £306.5m at 31 March 2010.
 No change in artwork. WIP represents spend on External Security Facility.
 IT Systems and Software and Equipment are lower due to depreciation charged.

Debtors



Note
 Prepayments are lower due to treatment of annual rates invoice.



Note

Trade creditors higher in June due to inclusion of rates invoice paid in September.