

**PUBLIC SERVICES REFORM (SCOTLAND) ACT 2010
REQUIRED DISCLOSURE**

For the 6 months from 1 April to 30 September 2016

The financial information provided in this report is unaudited and is subject to external audit. This summary financial information does not contain sufficient information to allow a full understanding of the results and state of affairs of the Commission. Full information, including our policies and arrangements concerning director's remuneration, will be provided in our annual statutory accounts which will be available in the latter half of 2017.

A. Expenditure statement 2016-17 (on accruals basis)

	2016-17		2015-16
	£		£
Staff and Commission costs	716,054	39%	683,895
Travel and subsistence	60,272	3%	80,713
PR and communications - general	2,135	0%	2,698
PR and communications - external consultancy	167,665	9%	80,522
External consultancy	650,038	35%	245,782
Audit fees - internal and external	27,531	1%	6,097
Office accommodation	62,578	3%	53,505
Overseas travel	80,084	4%	22,281
Hospitality and entertainment	-	0%	-
Depreciation	13,954	1%	14,555
Other costs	78,201	4%	106,348
Total expenditure	1,858,512		1,296,397

B. Details of payments greater than £25k from 1 April 2016

(i) CASH PAYMENTS RELATING TO 2016-17 EXPENDITURE:

Payee	Date	Amount (£) Incl VAT	Description	Category
Oxera	01/04/2016	30,000	External advice	External consultancy
Shepherd and Wedderburn	01/04/2016	35,000	External advice	External consultancy
Instinctif	15/04/2016	36,000	External advice	External consultancy - PR and Communications
Oxera	11/05/2016	30,000	External advice	External consultancy
Shepherd and Wedderburn	11/05/2016	35,000	External advice	External consultancy
Shepherd and Wedderburn	13/05/2016	37,560	External advice	External consultancy
Shepherd and Wedderburn	01/06/2016	35,000	External advice	External consultancy
Oxera	01/06/2016	30,000	External advice	External consultancy
Shepherd and Wedderburn	01/07/2016	35,000	External advice	External consultancy
Oxera	01/07/2016	30,000	External advice	External consultancy
Shepherd and Wedderburn	02/08/2016	35,000	External advice	External consultancy
Oxera	02/08/2016	30,000	External advice	External consultancy
Strategic Management Consultants	08/08/2016	35,425	External advice	External consultancy
Deloitte	26/08/2016	87,000	External advice	External consultancy
Shepherd and Wedderburn	06/06/2016	35,000	External advice	External consultancy
Oxera	06/09/2016	30,000	External advice	External consultancy
Deloitte	06/09/2016	60,000	External advice	External consultancy

(ii) CAPITAL EXPENDITURE 2016-17

None				
------	--	--	--	--

(iii) CASH PAYMENTS MADE IN 2016-17 ACCRUED AS EXPENDITURE IN 2015-16

None				
------	--	--	--	--

(iv) CASH PAYMENTS MADE IN 2016-17 BEING PREPAYMENTS FOR SERVICES TO BE DELIVERED IN 2017-18

None				
------	--	--	--	--

C. Remuneration in excess of £150,000

There is one employee within the Water Industry Commission who has a salary greater than £150,000, being the Chief Executive.