



## Revenue Monitoring Report as at Period 4, ending 23 July 2022 and updated Financial Forecast for Financial Year 2022/23

**Committee** Strategy & Programmes

**Date of meeting** 9 September 2022

**Date of report** 24 August 2022

### Report by Director of Finance & Corporate Support

#### 1. Object of report

To advise members of the net revenue position as at the end of Period 4, 23 July 2022 and to provide an updated financial forecast for the current financial year, stating the assumptions made regarding income and expenditure levels.

#### 2. Background

The Partnership approved a balanced budget on 18 March 2022. This balanced budget provided for a net revenue budget of £36.281m, funded by local authority requisitions (£35.632m) and Transport Scotland revenue support grant (£0.650m) [https://www.spt.co.uk/media/vpqlhxyv/p180322\\_agenda7.pdf](https://www.spt.co.uk/media/vpqlhxyv/p180322_agenda7.pdf).

Since the start of the pandemic in March 2020, regular reports have been presented to committee outlining the ongoing financial and organisational pressures arising from the pandemic, including government restrictions and messaging of essential travel only in certain periods over the last two years. This has been exacerbated in 2022 with the rapid increase in UK inflation, with potential material impacts on internal and external costs.

In developing the budget, a number of key assumptions were made. These assumptions were made in a very challenging and unpredictable environment and resulted in the implementation of measures to reduce SPT's expenditure to ensure the provision of an achievable balanced budget for 2022/23. This was based on the best information available on customer behaviours, patronage recovery, support to public transport and inflationary cost pressures.

#### 3. Current Position

Since the beginning of the financial year there has been positive signs of recovery in terms of Subway patronage with passenger numbers averaging around 85% of pre-Covid levels in the first five months of the financial year. Although this is a very strong recovery compared to other public transport modes, a 15% reduction still presents a challenging financial gap to be addressed beyond 2022/23. It is hoped that public behaviours and public transport usage recovers further as people adapt to changed circumstances in terms of routines, both work and leisure related.

At this stage in 2022/23, there is relative stability in terms of the revenue expenditure being incurred relative to the assumed budget for areas directly within SPT's control. As we move into the second half of the financial year these need to be sustained. This is particularly

important given the current inflationary pressures which could have a direct impact on both expenditure and income budgets in the current and future financial years.

Detailed departmental revenue monitoring reports can be found in Appendix 1.

The key projected variances and areas of risk to note at this stage of the financial year are:

- The current proposed pay award which is subject to ongoing negotiation will impact on the overall budget position. At the time of writing COSLA has indicated that an offer equivalent to an increase of 5% to the overall paybill will be made. This will be subject to agreement with the respective local government trade unions. SPT budgeted for a pay award of 3% for employees in the 2022/23 budget and an increase to 5% will add an estimated £0.48m, subject to the specific details of the pay award, which is reflected in the year-end forecast. Scottish Government has provided financial support in relation to the current pay offer and SPT will seek clarification on any impact on the local government funding baseline which, on settlement of the Scottish Government budget annually, forms the basis of local government funding to SPT via requisition. At this stage, savings as a result of vacant posts in the establishment have assisted in offsetting these projected additional costs and a positive variance of £0.067m is currently forecast albeit this is subject to agreement of the pay award and the details of said award.
- In the coming months (and likely years) the impact of high inflation and the anticipated unit price increases in utilities will have a negative impact on SPT budgets. SPT is shielded to some part in 2022/23 due to being part of the Scottish Procurement Framework which buys the majority of its energy up to 2.5 years ahead. However, this will not fully protect SPT from rising energy prices in 2022/23. At this stage the projection for property related costs remains in line with budget, in large part due to the fact that the electricity budget was increased by 14% on 2021/22.
- An underspend on bus operator payments of £0.297m was reported in the financial implications report which was tabled at the most recent Operations Committee. However, caution remains for the remainder of the financial year as this budget is subject to the fluctuations in the bus market, with requests for SPT to fill gaps in commercial services commonly received at short notice. This includes the impact of current driver shortages that operators are experiencing which is impacting on service delivery, removal of Covid support grant to operators in October and other inflationary pressures on operators including increased fuel prices. Given this, the projection for the financial year remains in line with the approved budget at this stage. Members are advised that the financial constraints upon SPT, which will limit its ability to react positively to any significant market changes following the withdrawal of support to bus operators, has been highlighted formally to Transport Scotland, with a further request to consider funding regional transport partnerships to be able to respond.
- Subway income in the year to date has seen better than planned recovery relative to the baseline of 2021/22, with a positive variance to date. However, although passenger numbers have increased to around 85% of pre-pandemic levels it is unlikely that passenger numbers will return to pre-pandemic levels anytime in the near future. Subway patronage and income varies significantly through the year, with August to October traditionally significant months due to the return of higher education and university students. At this stage the forecast to the year-end remains flat as caution remains until there is confirmation that the patronage recovery to date has been sustained during the autumn period. In addition, potential downsides remain possible as passenger numbers may also be impacted due to the current cost of living crisis and with the risk of a reduction in leisure related events and travel, which have contributed significantly to the current recovery.

- From July 2020 until September 2021 financial support was provided by Transport Scotland via Covid Support Grant (CSG). In providing a balanced budget for 2022/23, an assumption of no CSG from Transport Scotland was made in line with the overall Scottish Budget position. In order to achieve a balanced budget for 2022/23 SPT was required to reduce expenditure and support to the Subway fund. As mentioned above passenger numbers have not fully recovered to pre-pandemic levels and Transport Scotland have been made aware that should patronage and income not recover as planned, SPT would be seeking further support via the CSG.
- At this stage there has not been any significant impact to Subway income in 2022/23 as a result of the implementation of the Young Persons' Free Bus Travel Scheme although this may change as more cards are issued and students return after the summer break. In the meantime, SPT will continue to seek support from the Scottish Government a mechanism for providing financial support to SPT.
- Interest received is forecast to exceed budget by £0.700m in 2022/23. This is a result of increased interest rates, due to knock on effect of recent increases to UK base rates, which are expected to rise further during the course of the year. Cash balances will continue to be managed in line with SPT's treasury management strategy.

The overall position, is a forecast year end underspend of £0.767m. It is important to note that when setting the budget for 2022/23 in light of the reduced income forecast (compared to pre-pandemic budgets) and no support for the Scottish Government via Covid Support Grant, SPT required to significantly reduce budgets including the contribution to the Subway Fund which was reduced to zero in 2022/23.

Given the uncertainties that still exist around public transport provision, subway income projections and cost pressures, caution remains around year end projections especially given the inflationary pressures which may impact negatively on the bus market and throughout other expenditure areas within the SPT budget.

#### 4. Conclusion

Whilst subway income has recovered better than was assumed when the budget was prepared, there is still a significant way to go pre-pandemic levels of patronage or income. Various negative factors mentioned above could impact on SPT's financial position for 2022/23 as we approach the second half of the financial year. It remains critical therefore that SPT maintains strong cost control across all areas to allow for flexibility in responding to any issues that may occur.

#### 5. Committee action

The Committee is requested to consider this report and to note:

- (i) the forecast outturn at this stage; and
- (ii) that significant uncertainties remain in relation to the year end projection.

#### 6. Consequences

Policy consequences	<i>None.</i>
Legal consequences	<i>All legislation and regulations are adhered to.</i>
Financial consequences	<i>As detailed in the report</i>

Personnel consequences	<i>As detailed in the report</i>
Equalities consequences	<i>None directly</i>
Risk consequences	<i>As detailed in the report</i>
Climate Change, Adaptation & Carbon consequences	<i>None directly.</i>

<b>Name</b>	Neil Wylie	<b>Name</b>	Valerie Davidson
<b>Title</b>	<b>Director of Finance &amp; Corporate Support</b>	<b>Title</b>	<b>Chief Executive</b>

*For further information, please contact Stuart Paul, Chief Accountant, on 0141 333 3382.*



## Committee Report by Division

For Year 22/23 Period 4 ending 23-Jul-2022

	Year to Date				Annual Budget			
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %
<b>Chief Executive</b>								
Policy & Strategy	134,719	161,822	27,102	17%	490,799	518,299	27,500	5%
Chief Executive Unit	234,417	245,091	10,675	4%	799,934	784,934	(15,000)	(2%)
<b>Total Chief Executive</b>	<b>369,136</b>	<b>406,913</b>	<b>37,777</b>	<b>9%</b>	<b>1,290,734</b>	<b>1,303,234</b>	<b>12,500</b>	<b>1%</b>
<b>Operations</b>								
Subway	1,568,757	3,398,227	1,829,470	54%	10,456,210	10,506,210	50,000	0%
Bus Operations	4,836,769	5,191,445	354,676	7%	16,829,102	16,819,102	(10,000)	(0%)
Projects	170,450	111,650	(58,800)	(53%)	369,074	349,074	(20,000)	(6%)
Health and Safety	52,687	55,541	2,854	5%	181,342	177,842	(3,500)	(2%)
Customer Standards	169,982	181,072	11,090	6%	590,521	580,521	(10,000)	(2%)
<b>Total Operations</b>	<b>6,798,645</b>	<b>8,937,935</b>	<b>2,139,290</b>	<b>24%</b>	<b>28,426,248</b>	<b>28,432,748</b>	<b>6,500</b>	<b>0%</b>
<b>Business Support</b>								
Finance	363,413	406,345	42,932	11%	1,278,990	1,301,490	22,500	2%
Digital	328,054	380,214	52,160	14%	1,172,470	1,217,470	45,000	4%
Human Resources	90,787	86,453	(4,334)	(5%)	289,405	276,905	(12,500)	(5%)
Elected Members	7,812	17,121	9,309	54%	55,643	55,643	-	0%
Contact Centre	84,410	75,476	(8,933)	(12%)	250,747	238,247	(12,500)	(5%)
Corporate	158,355	1,064,423	906,068	85%	2,750,369	3,455,369	705,000	20%
<b>Total Business Support</b>	<b>1,032,831</b>	<b>2,030,032</b>	<b>997,201</b>	<b>49%</b>	<b>5,797,624</b>	<b>6,545,124</b>	<b>747,500</b>	<b>11%</b>
<b>Net Total</b>	<b>8,200,612</b>	<b>11,374,880</b>	<b>3,174,268</b>	<b>28%</b>	<b>35,514,606</b>	<b>36,281,106</b>	<b>766,500</b>	<b>2%</b>



## Revenue Monitoring Report

For Year 22/23 Period 4 ending 23-Jul-2022

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
<b>EXPENDITURE</b>									
<b>Employee Costs</b>									
Salaries	5,174,232	5,469,202	294,970	5%	17,481,040	17,511,040	30,000	0%	1
Overtime	175,415	192,095	16,680	9%	615,040	615,040	-	0%	
Other Employee Costs	1,721,230	1,841,413	120,183	7%	5,868,160	5,904,660	36,500	1%	1
<b>Sub Total Employee Costs</b>	<b>7,070,877</b>	<b>7,502,709</b>	<b>431,833</b>	<b>6%</b>	<b>23,964,239</b>	<b>24,030,739</b>	<b>66,500</b>	<b>0%</b>	
<b>Property Costs</b>									
Electricity	630,524	676,443	45,919	7%	2,198,439	2,198,439	-	0%	
Repairs and Maintenance	52,299	133,231	80,932	61%	433,000	433,000	-	0%	2
Property Insurance	117,803	117,231	(572)	(0%)	381,000	381,000	-	0%	
Other Property Costs	1,104,732	1,142,723	37,991	3%	3,713,849	3,713,849	-	0%	
<b>Sub Total Property Costs</b>	<b>1,905,357</b>	<b>2,069,627</b>	<b>164,270</b>	<b>8%</b>	<b>6,726,288</b>	<b>6,726,288</b>	<b>-</b>	<b>0%</b>	
<b>Supplies &amp; Services</b>	<b>321,474</b>	<b>640,741</b>	<b>319,267</b>	<b>50%</b>	<b>2,082,408</b>	<b>2,082,408</b>	<b>-</b>	<b>0%</b>	2
<b>Transport &amp; Plant Costs</b>	<b>30,552</b>	<b>42,015</b>	<b>11,463</b>	<b>27%</b>	<b>136,550</b>	<b>136,550</b>	<b>-</b>	<b>0%</b>	
<b>Third Party Payments</b>									
Bus Operator Payments	4,016,380	4,111,304	94,924	2%	13,361,737	13,361,737	-	0%	2
Communications	54,463	113,538	59,075	52%	369,000	369,000	-	0%	2
Other Third Party Payments	1,896,027	2,920,729	1,024,702	35%	9,492,371	9,492,371	-	0%	3
<b>Sub Total Third Party Payments</b>	<b>5,966,870</b>	<b>7,145,572</b>	<b>1,178,701</b>	<b>16%</b>	<b>23,223,108</b>	<b>23,223,108</b>	<b>-</b>	<b>0%</b>	
<b>TOTAL EXPENDITURE</b>	<b>15,295,131</b>	<b>17,400,664</b>	<b>2,105,534</b>	<b>12%</b>	<b>56,132,593</b>	<b>56,199,093</b>	<b>66,500</b>	<b>0%</b>	
<b>INCOME</b>									
Subway Income	(5,290,659)	(4,373,653)	917,006	(21%)	(14,548,560)	(14,548,560)	-	0%	4
Bus Operations Income	(758,615)	(673,563)	85,052	(13%)	(2,189,081)	(2,189,081)	-	0%	5
Agency Fee Income - Councils	(464,149)	(457,953)	6,196	(1%)	(1,488,347)	(1,488,347)	-	0%	
Interest Received	(440,512)	(400,000)	40,512	(10%)	(2,000,000)	(1,300,000)	700,000	(54%)	6
Other Income	(140,584)	(120,615)	19,969	(17%)	(392,000)	(392,000)	-	0%	
<b>TOTAL INCOME</b>	<b>(7,094,519)</b>	<b>(6,025,785)</b>	<b>1,068,735</b>	<b>(18%)</b>	<b>(20,617,987)</b>	<b>(19,917,987)</b>	<b>700,000</b>	<b>(4%)</b>	
<b>Net Total</b>	<b>8,200,612</b>	<b>11,374,880</b>	<b>3,174,268</b>	<b>28%</b>	<b>35,514,606</b>	<b>36,281,106</b>	<b>766,500</b>	<b>2%</b>	

### Notes

1. Due to vacant posts in the establishment. Outturn adjusted for savings generated in the first 4 periods offset by the impact of the proposed pay award.
2. Current position due to timing issues in respect of expenditure/budget phasing.
3. Budget includes provision for potential additional costs to SPT due to increased inflation, fuel prices and potential changes in the bus market.
4. Income generated from Subway ticket sales is exceeding budget projections in the first 4 periods of the financial year. It is unclear if this trend will be sustainable therefore no change to outturn at this stage of the financial year.
5. Departure charge income and other bus station facilities income performing well against budget. It is unclear if this trend will be sustainable therefore no change to outturn at this stage of the financial year.
6. Increased income anticipated due to current rates and cash balances.



## Committee Report by Directorate - Policy & Strategy

For Year 22/23 Period 4 ending 23-Jul-2022

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
<b>EXPENDITURE</b>									
<b>Employee Costs</b>									
Salaries	101,125	120,184	19,059	16%	364,798	384,798	20,000	5%	1
Other Employee Costs	32,032	37,792	5,760	15%	113,501	121,001	7,500	6%	1
<b>Sub Total Employee Costs</b>	<b>133,157</b>	<b>157,976</b>	<b>24,818</b>	<b>16%</b>	<b>478,299</b>	<b>505,799</b>	<b>27,500</b>	<b>5%</b>	
<b>Supplies &amp; Services</b>	-	308	308	100%	1,000	1,000	-	0%	
<b>Transport &amp; Plant Costs</b>	44	462	418	90%	1,500	1,500	-	0%	
<b>Third Party Payments</b>									
Communications	1,518	3,077	1,559	51%	10,000	10,000	-	0%	
<b>Sub Total Third Party Payments</b>	<b>1,518</b>	<b>3,077</b>	<b>1,559</b>	<b>51%</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>	<b>0%</b>	
<b>TOTAL EXPENDITURE</b>	<b>134,719</b>	<b>161,822</b>	<b>27,102</b>	<b>17%</b>	<b>490,799</b>	<b>518,299</b>	<b>27,500</b>	<b>5%</b>	
<b>Net Total</b>	<b>134,719</b>	<b>161,822</b>	<b>27,102</b>	<b>17%</b>	<b>490,799</b>	<b>518,299</b>	<b>27,500</b>	<b>5%</b>	

### Notes

1. Due to vacant posts in the establishment. Outturn adjusted for savings generated in the first 4 periods offset by the impact of the proposed pay award.



## Committee Report by Directorate - Chief Executive Unit

For Year 22/23 Period 4 ending 23-Jul-2022

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
<b>EXPENDITURE</b>									
<b>Employee Costs</b>									
Salaries	177,441	182,037	4,597	3%	592,839	582,839	(10,000)	(2%)	1
Other Employee Costs	56,584	59,561	2,978	5%	195,746	190,746	(5,000)	(3%)	1
<b>Sub Total Employee Costs</b>	<b>234,024</b>	<b>241,599</b>	<b>7,574</b>	<b>3%</b>	<b>788,584</b>	<b>773,584</b>	<b>(15,000)</b>	<b>(2%)</b>	
<b>Supplies &amp; Services</b>	<b>134</b>	<b>2,154</b>	<b>2,020</b>	<b>94%</b>	<b>7,000</b>	<b>7,000</b>	<b>-</b>	<b>0%</b>	
<b>Transport &amp; Plant Costs</b>	<b>259</b>	<b>1,338</b>	<b>1,080</b>	<b>81%</b>	<b>4,350</b>	<b>4,350</b>	<b>-</b>	<b>0%</b>	
<b>TOTAL EXPENDITURE</b>	<b>234,417</b>	<b>245,091</b>	<b>10,675</b>	<b>4%</b>	<b>799,934</b>	<b>784,934</b>	<b>(15,000)</b>	<b>(2%)</b>	
<b>Net Total</b>	<b>234,417</b>	<b>245,091</b>	<b>10,675</b>	<b>4%</b>	<b>799,934</b>	<b>784,934</b>	<b>(15,000)</b>	<b>(2%)</b>	2

### Notes

1. Incorporates the impact of the proposed pay award.
2. Chief Executive's Unit contains the Cabinet, Business Support and Legal sections.





## Committee Report by Directorate - Subway

For Year 22/23 Period 4 ending 23-Jul-2022

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
<b>EXPENDITURE</b>									
<b>Employee Costs</b>									
Salaries	2,929,854	3,096,737	166,883	5%	9,889,991	9,914,991	25,000	0%	1
Overtime	155,293	176,478	21,186	12%	565,040	565,040	-	0%	2
Other Employee Costs	884,353	951,831	67,477	7%	3,022,528	3,047,528	25,000	1%	1
<b>Sub Total Employee Costs</b>	<b>3,969,500</b>	<b>4,225,046</b>	<b>255,546</b>	<b>6%</b>	<b>13,477,559</b>	<b>13,527,559</b>	<b>50,000</b>	<b>0%</b>	
<b>Property Costs</b>									
Electricity	550,862	572,952	22,091	4%	1,862,095	1,862,095	-	0%	2
Property Insurance	113,639	107,692	(5,947)	(6%)	350,000	350,000	-	0%	
Other Property Costs	601,170	657,643	56,473	9%	2,137,340	2,137,340	-	0%	2
<b>Sub Total Property Costs</b>	<b>1,265,671</b>	<b>1,338,288</b>	<b>72,616</b>	<b>5%</b>	<b>4,349,435</b>	<b>4,349,435</b>	<b>-</b>	<b>0%</b>	
<b>Supplies &amp; Services</b>	<b>305,415</b>	<b>587,846</b>	<b>282,432</b>	<b>48%</b>	<b>1,910,501</b>	<b>1,910,501</b>	<b>-</b>	<b>0%</b>	<b>2</b>
<b>Transport &amp; Plant Costs</b>	<b>1,516</b>	<b>5,231</b>	<b>3,715</b>	<b>71%</b>	<b>17,000</b>	<b>17,000</b>	<b>-</b>	<b>0%</b>	
<b>Third Party Payments</b>									
Bus Operator Payments	6,250	7,815	1,565	20%	25,400	25,400	-	0%	
Other Third Party Payments	1,311,064	1,607,654	296,590	18%	5,224,875	5,224,875	-	0%	2
<b>Sub Total Third Party Payments</b>	<b>1,317,314</b>	<b>1,615,469</b>	<b>298,155</b>	<b>18%</b>	<b>5,250,275</b>	<b>5,250,275</b>	<b>-</b>	<b>0%</b>	
<b>TOTAL EXPENDITURE</b>	<b>6,859,416</b>	<b>7,771,880</b>	<b>912,464</b>	<b>12%</b>	<b>25,004,769</b>	<b>25,054,769</b>	<b>50,000</b>	<b>0%</b>	
<b>INCOME</b>									
Subway Income	(5,290,659)	(4,373,653)	917,006	(21%)	(14,548,560)	(14,548,560)	-	0%	3
<b>TOTAL INCOME</b>	<b>(5,290,659)</b>	<b>(4,373,653)</b>	<b>917,006</b>	<b>(21%)</b>	<b>(14,548,560)</b>	<b>(14,548,560)</b>	<b>-</b>	<b>0%</b>	
<b>Net Total</b>	<b>1,568,757</b>	<b>3,398,227</b>	<b>1,829,470</b>	<b>54%</b>	<b>10,456,210</b>	<b>10,506,210</b>	<b>50,000</b>	<b>0%</b>	

### Notes

1. Due to vacant posts in the establishment. Outturn adjusted for savings generated in the first 4 periods offset by the impact of the proposed pay award.
2. Current position due to timing issues in respect of expenditure/budget phasing.
3. Income generated from Subway ticket sales is exceeding budget projections in the first 4 periods of the financial year. It is unclear if this trend will be sustainable therefore no change to outturn at this stage of the financial year.



## Committee Report by Directorate - Bus Operations

For Year 22/23 Period 4 ending 23-Jul-2022

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
<b>EXPENDITURE</b>									
<b>Employee Costs</b>									
Salaries	798,446	837,395	38,949	5%	2,691,134	2,681,134	(10,000)	(0%)	1
Overtime	17,555	10,775	(6,780)	(63%)	34,500	34,500	-	0%	
Other Employee Costs	238,645	252,314	13,669	5%	807,849	807,849	-	0%	1
<b>Sub Total Employee Costs</b>	<b>1,054,647</b>	<b>1,100,485</b>	<b>45,838</b>	<b>4%</b>	<b>3,533,483</b>	<b>3,523,483</b>	<b>(10,000)</b>	<b>(0%)</b>	
<b>Property Costs</b>									
Electricity	60,312	76,798	16,486	21%	249,594	249,594	-	0%	
Repairs and Maintenance	41,465	125,539	84,073	67%	408,000	408,000	-	0%	2
Property Insurance	2,142	5,846	3,704	63%	19,000	19,000	-	0%	
Other Property Costs	371,522	385,437	13,915	4%	1,252,669	1,252,669	-	0%	
<b>Sub Total Property Costs</b>	<b>475,441</b>	<b>593,619</b>	<b>118,178</b>	<b>20%</b>	<b>1,929,263</b>	<b>1,929,263</b>	<b>-</b>	<b>0%</b>	
<b>Supplies &amp; Services</b>	<b>176</b>	<b>14,769</b>	<b>14,593</b>	<b>99%</b>	<b>48,000</b>	<b>48,000</b>	<b>-</b>	<b>0%</b>	
<b>Transport &amp; Plant Costs</b>	<b>28,036</b>	<b>30,185</b>	<b>2,149</b>	<b>7%</b>	<b>98,100</b>	<b>98,100</b>	<b>-</b>	<b>0%</b>	
<b>Third Party Payments</b>									
Bus Operator Payments	4,010,130	4,103,488	93,358	2%	13,336,337	13,336,337	-	0%	2
Communications	-	1,231	1,231	100%	4,000	4,000	-	0%	
Other Third Party Payments	80,347	78,154	(2,193)	(3%)	254,000	254,000	-	0%	2
<b>Sub Total Third Party Payments</b>	<b>4,090,477</b>	<b>4,182,873</b>	<b>92,396</b>	<b>2%</b>	<b>13,594,337</b>	<b>13,594,337</b>	<b>-</b>	<b>0%</b>	
<b>TOTAL EXPENDITURE</b>	<b>5,648,777</b>	<b>5,921,931</b>	<b>273,154</b>	<b>5%</b>	<b>19,203,182</b>	<b>19,193,182</b>	<b>(10,000)</b>	<b>(0%)</b>	
<b>INCOME</b>									
Bus Operations Income	(758,615)	(673,563)	85,052	(13%)	(2,189,081)	(2,189,081)	-	0%	3
Agency Fee Income - Councils	(53,393)	(56,923)	(3,530)	6%	(185,000)	(185,000)	-	0%	
<b>TOTAL INCOME</b>	<b>(812,008)</b>	<b>(730,486)</b>	<b>81,522</b>	<b>(11%)</b>	<b>(2,374,081)</b>	<b>(2,374,081)</b>	<b>-</b>	<b>0%</b>	
<b>Net Total</b>	<b>4,836,769</b>	<b>5,191,445</b>	<b>354,676</b>	<b>7%</b>	<b>16,829,102</b>	<b>16,819,102</b>	<b>(10,000)</b>	<b>(0%)</b>	

### Notes

1. Due to vacant posts in the establishment. Outturn adjusted for savings generated in the first 4 periods offset by the impact of the proposed pay award.
2. Current position due to timing issues in respect of expenditure/budget phasing.
3. Departure charge income and other bus station facilities income performing well against budget. It is unclear if this trend will be sustainable therefore no change to outturn at this stage of the financial year.



## Committee Report by Directorate - Projects

For Year 22/23 Period 4 ending 23-Jul-2022

	Year to Date				Annual Budget				Note
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
<b>EXPENDITURE</b>									
<b>Employee Costs</b>									
Salaries	211,587	216,051	4,464	2%	706,742	691,742	(15,000)	(2%)	1
Other Employee Costs	63,963	69,733	5,770	8%	228,267	223,267	(5,000)	(2%)	1
<b>Sub Total Employee Costs</b>	<b>275,550</b>	<b>285,784</b>	<b>10,234</b>	<b>4%</b>	<b>935,009</b>	<b>915,009</b>	<b>(20,000)</b>	<b>(2%)</b>	
<b>Supplies &amp; Services</b>	<b>(105,236)</b>	<b>(175,672)</b>	<b>(70,436)</b>	<b>40%</b>	<b>(570,935)</b>	<b>(570,935)</b>	<b>-</b>	<b>0%</b>	2
<b>Transport &amp; Plant Costs</b>	<b>136</b>	<b>1,538</b>	<b>1,403</b>	<b>91%</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>0%</b>	
<b>TOTAL EXPENDITURE</b>	<b>170,450</b>	<b>111,650</b>	<b>(58,800)</b>	<b>(53%)</b>	<b>369,074</b>	<b>349,074</b>	<b>(20,000)</b>	<b>(6%)</b>	
<b>Net Total</b>	<b>170,450</b>	<b>111,650</b>	<b>(58,800)</b>	<b>(53%)</b>	<b>369,074</b>	<b>349,074</b>	<b>(20,000)</b>	<b>(6%)</b>	

### Notes

1. Incorporates the impact of the proposed pay award.
2. Current position due to timing issues in respect of expenditure/budget phasing. However it will be assessed whether the budgeted level of capitalisation will be achieved based on projected work on capital projects by the Projects team in the financial year.



## Committee Report by Directorate - Health and Safety

For Year 22/23 Period 4 ending 23-Jul-2022

	Year to Date				Annual Budget				Note
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
<b>EXPENDITURE</b>									
<b>Employee Costs</b>									
Salaries	40,238	42,086	1,848	4%	137,248	134,748	(2,500)	(2%)	1
Other Employee Costs	12,449	13,210	760	6%	43,295	42,295	(1,000)	(2%)	1
<b>Sub Total Employee Costs</b>	<b>52,687</b>	<b>55,295</b>	<b>2,608</b>	<b>5%</b>	<b>180,542</b>	<b>177,042</b>	<b>(3,500)</b>	<b>(2%)</b>	
<b>Supplies &amp; Services</b>	-	185	185	100%	600	600	-	0%	
<b>Transport &amp; Plant Costs</b>	-	62	62	100%	200	200	-	0%	
<b>TOTAL EXPENDITURE</b>	<b>52,687</b>	<b>55,541</b>	<b>2,854</b>	<b>5%</b>	<b>181,342</b>	<b>177,842</b>	<b>(3,500)</b>	<b>(2%)</b>	
<b>Net Total</b>	<b>52,687</b>	<b>55,541</b>	<b>2,854</b>	<b>5%</b>	<b>181,342</b>	<b>177,842</b>	<b>(3,500)</b>	<b>(2%)</b>	

### Notes

1. Incorporates the impact of the proposed pay award.



## Committee Report by Directorate - Customer Standards

For Year 22/23 Period 4 ending 23-Jul-2022

	Year to Date				Annual Budget				Note
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
<b>EXPENDITURE</b>									
<b>Employee Costs</b>									
Salaries	121,576	123,666	2,090	2%	403,447	395,947	(7,500)	(2%)	1
Overtime	1,441	3,123	1,683	54%	10,000	10,000	-	0%	
Other Employee Costs	37,024	38,283	1,259	3%	125,073	122,573	(2,500)	(2%)	1
<b>Sub Total Employee Costs</b>	<b>160,040</b>	<b>165,072</b>	<b>5,032</b>	<b>3%</b>	<b>538,521</b>	<b>528,521</b>	<b>(10,000)</b>	<b>(2%)</b>	
<b>Supplies &amp; Services</b>	<b>9,942</b>	<b>15,692</b>	<b>5,751</b>	<b>37%</b>	<b>51,000</b>	<b>51,000</b>	<b>-</b>	<b>0%</b>	
<b>Transport &amp; Plant Costs</b>	<b>-</b>	<b>308</b>	<b>308</b>	<b>100%</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>	<b>0%</b>	
<b>TOTAL EXPENDITURE</b>	<b>169,982</b>	<b>181,072</b>	<b>11,090</b>	<b>6%</b>	<b>590,521</b>	<b>580,521</b>	<b>(10,000)</b>	<b>(2%)</b>	
<b>Net Total</b>	<b>169,982</b>	<b>181,072</b>	<b>11,090</b>	<b>6%</b>	<b>590,521</b>	<b>580,521</b>	<b>(10,000)</b>	<b>(2%)</b>	

### Notes

1. Incorporates the impact of the proposed pay award.



## Committee Report by Directorate - Finance

For Year 22/23 Period 4 ending 23-Jul-2022

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
<b>EXPENDITURE</b>									
<b>Employee Costs</b>									
Salaries	277,844	302,992	25,148	8%	955,106	970,106	15,000	2%	1
Other Employee Costs	83,801	93,538	9,736	10%	291,985	299,485	7,500	3%	1
<b>Sub Total Employee Costs</b>	<b>361,645</b>	<b>396,530</b>	<b>34,884</b>	<b>9%</b>	<b>1,247,090</b>	<b>1,269,590</b>	<b>22,500</b>	<b>2%</b>	
<b>Supplies &amp; Services</b>	<b>283</b>	<b>3,538</b>	<b>3,255</b>	<b>92%</b>	<b>11,500</b>	<b>11,500</b>	<b>-</b>	<b>0%</b>	
<b>Transport &amp; Plant Costs</b>	<b>13</b>	<b>123</b>	<b>110</b>	<b>90%</b>	<b>400</b>	<b>400</b>	<b>-</b>	<b>0%</b>	
<b>Third Party Payments</b>									
Other Third Party Payments	1,472	6,154	4,682	76%	20,000	20,000	-	0%	
<b>Sub Total Third Party Payments</b>	<b>1,472</b>	<b>6,154</b>	<b>4,682</b>	<b>76%</b>	<b>20,000</b>	<b>20,000</b>	<b>-</b>	<b>0%</b>	
<b>TOTAL EXPENDITURE</b>	<b>363,413</b>	<b>406,345</b>	<b>42,932</b>	<b>11%</b>	<b>1,278,990</b>	<b>1,301,490</b>	<b>22,500</b>	<b>2%</b>	
<b>Net Total</b>	<b>363,413</b>	<b>406,345</b>	<b>42,932</b>	<b>11%</b>	<b>1,278,990</b>	<b>1,301,490</b>	<b>22,500</b>	<b>2%</b>	

### Notes

1. Due to vacant posts in the establishment. Outturn adjusted for savings generated in the first 4 periods offset by the impact of the proposed pay award.



## Committee Report by Directorate - Digital

For Year 22/23 Period 4 ending 23-Jul-2022

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
<b>EXPENDITURE</b>									
<b>Employee Costs</b>									
Salaries	252,344	287,277	34,933	12%	889,791	919,791	30,000	3%	1
Overtime	-	937	937	100%	3,000	3,000	-	0%	
Other Employee Costs	75,710	89,538	13,828	15%	271,679	286,679	15,000	5%	1
<b>Sub Total Employee Costs</b>	<b>328,054</b>	<b>377,752</b>	<b>49,698</b>	<b>13%</b>	<b>1,164,469</b>	<b>1,209,469</b>	<b>45,000</b>	<b>4%</b>	
<b>Supplies &amp; Services</b>	<b>-</b>	<b>923</b>	<b>923</b>	<b>100%</b>	<b>3,000</b>	<b>3,000</b>	<b>-</b>	<b>0%</b>	
<b>Transport &amp; Plant Costs</b>	<b>-</b>	<b>1,538</b>	<b>1,538</b>	<b>100%</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>0%</b>	
<b>TOTAL EXPENDITURE</b>	<b>328,054</b>	<b>380,214</b>	<b>52,160</b>	<b>14%</b>	<b>1,172,470</b>	<b>1,217,470</b>	<b>45,000</b>	<b>4%</b>	
<b>Net Total</b>	<b>328,054</b>	<b>380,214</b>	<b>52,160</b>	<b>14%</b>	<b>1,172,470</b>	<b>1,217,470</b>	<b>45,000</b>	<b>4%</b>	

### Notes

1. Due to vacant posts in the establishment. Outturn adjusted for savings generated in the first 4 periods offset by the impact of the proposed pay award.



## Committee Report by Directorate - Human Resources

For Year 22/23 Period 4 ending 23-Jul-2022

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
<b>EXPENDITURE</b>									
<b>Employee Costs</b>									
Salaries	64,355	64,292	(63)	(0%)	210,848	205,848	(5,000)	(2%)	1
Other Employee Costs	20,555	20,007	(549)	(3%)	66,557	64,057	(2,500)	(4%)	1
<b>Sub Total Employee Costs</b>	<b>84,910</b>	<b>84,299</b>	<b>(611)</b>	<b>(1%)</b>	<b>277,405</b>	<b>269,905</b>	<b>(7,500)</b>	<b>(3%)</b>	
<b>Supplies &amp; Services</b>	<b>1,465</b>	<b>2,154</b>	<b>689</b>	<b>32%</b>	<b>7,000</b>	<b>7,000</b>	<b>-</b>	<b>0%</b>	
<b>Third Party Payments</b>									
Other Third Party Payments	4,412	-	(4,412)		5,000	-	(5,000)		2
<b>Sub Total Third Party Payments</b>	<b>4,412</b>	<b>-</b>	<b>(4,412)</b>		<b>5,000</b>	<b>-</b>	<b>(5,000)</b>		
<b>TOTAL EXPENDITURE</b>	<b>90,787</b>	<b>86,453</b>	<b>(4,334)</b>	<b>(5%)</b>	<b>289,405</b>	<b>276,905</b>	<b>(12,500)</b>	<b>(5%)</b>	
<b>Net Total</b>	<b>90,787</b>	<b>86,453</b>	<b>(4,334)</b>	<b>(5%)</b>	<b>289,405</b>	<b>276,905</b>	<b>(12,500)</b>	<b>(5%)</b>	

### Notes

1. Incorporates the impact of the proposed pay award.
2. Costs associated with agency resource to support HR team.





## Committee Report by Directorate - Elected Members

For Year 22/23 Period 4 ending 23-Jul-2022

	Year to Date				Annual Budget			
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %
<b>EXPENDITURE</b>								
Supplies & Services	7,263	16,044	8,781	55%	52,143	52,143	-	0%
Transport & Plant Costs	549	1,077	528	49%	3,500	3,500	-	0%
<b>TOTAL EXPENDITURE</b>	<b>7,812</b>	<b>17,121</b>	<b>9,309</b>	<b>54%</b>	<b>55,643</b>	<b>55,643</b>	<b>-</b>	<b>0%</b>
<b>Net Total</b>	<b>7,812</b>	<b>17,121</b>	<b>9,309</b>	<b>54%</b>	<b>55,643</b>	<b>55,643</b>	<b>-</b>	<b>0%</b>



## Committee Report by Directorate - Contact Centre

For Year 22/23 Period 4 ending 23-Jul-2022

	Year to Date				Annual Budget				Note
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
<b>EXPENDITURE</b>									
<b>Employee Costs</b>									
Salaries	116,412	113,473	(2,939)	(3%)	373,313	363,313	(10,000)	(3%)	1
Overtime	1,127	781	(346)	(44%)	2,500	2,500	-	0%	
Other Employee Costs	31,943	31,914	(29)	(0%)	104,681	102,181	(2,500)	(2%)	1
<b>Sub Total Employee Costs</b>	<b>149,482</b>	<b>146,168</b>	<b>(3,314)</b>	<b>(2%)</b>	<b>480,493</b>	<b>467,993</b>	<b>(12,500)</b>	<b>(3%)</b>	
<b>Supplies &amp; Services</b>	<b>16,405</b>	<b>17,877</b>	<b>1,472</b>	<b>8%</b>	<b>58,100</b>	<b>58,100</b>	<b>-</b>	<b>0%</b>	
<b>Transport &amp; Plant Costs</b>	<b>-</b>	<b>154</b>	<b>154</b>	<b>100%</b>	<b>500</b>	<b>500</b>	<b>-</b>	<b>0%</b>	
<b>Third Party Payments</b>									
Other Third Party Payments	12,468	7,692	(4,775)	(62%)	25,000	25,000	-	0%	
<b>Sub Total Third Party Payments</b>	<b>12,468</b>	<b>7,692</b>	<b>(4,775)</b>	<b>(62%)</b>	<b>25,000</b>	<b>25,000</b>	<b>-</b>	<b>0%</b>	
<b>TOTAL EXPENDITURE</b>	<b>178,354</b>	<b>171,891</b>	<b>(6,463)</b>	<b>(4%)</b>	<b>564,093</b>	<b>551,593</b>	<b>(12,500)</b>	<b>(2%)</b>	
<b>INCOME</b>									
Agency Fee Income - Councils	(93,944)	(93,337)	607	(1%)	(303,347)	(303,347)	-	0%	
Other Income	-	(3,077)	(3,077)	100%	(10,000)	(10,000)	-	0%	
<b>TOTAL INCOME</b>	<b>(93,944)</b>	<b>(96,414)</b>	<b>(2,470)</b>	<b>3%</b>	<b>(313,347)</b>	<b>(313,347)</b>	<b>-</b>	<b>0%</b>	
<b>Net Total</b>	<b>84,410</b>	<b>75,476</b>	<b>(8,933)</b>	<b>(12%)</b>	<b>250,747</b>	<b>238,247</b>	<b>(12,500)</b>	<b>(5%)</b>	

### Notes

1. Incorporates the impact of the proposed pay award.



## Committee Report by Directorate - Corporate

For Year 22/23 Period 4 ending 23-Jul-2022

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
<b>EXPENDITURE</b>									
<b>Employee Costs</b>									
Salaries	83,012	83,012	-	0%	265,784	265,784	-	0%	
Other Employee Costs	184,168	183,692	(476)	(0%)	597,000	597,000	-	0%	
<b>Sub Total Employee Costs</b>	<b>267,180</b>	<b>266,704</b>	<b>(476)</b>	<b>(0%)</b>	<b>862,784</b>	<b>862,784</b>	<b>-</b>	<b>0%</b>	
<b>Property Costs</b>									
Electricity	19,350	26,692	7,342	28%	86,750	86,750	-	0%	
Repairs and Maintenance	10,833	7,692	(3,141)	(41%)	25,000	25,000	-	0%	
Property Insurance	2,022	3,692	1,670	45%	12,000	12,000	-	0%	
Other Property Costs	132,040	99,643	(32,397)	(33%)	323,840	323,840	-	0%	1
<b>Sub Total Property Costs</b>	<b>164,245</b>	<b>137,720</b>	<b>(26,525)</b>	<b>(19%)</b>	<b>447,590</b>	<b>447,590</b>	<b>-</b>	<b>0%</b>	
<b>Supplies &amp; Services</b>	<b>85,628</b>	<b>154,923</b>	<b>69,295</b>	<b>45%</b>	<b>503,500</b>	<b>503,500</b>	<b>-</b>	<b>0%</b>	1
<b>Third Party Payments</b>									
Communications	52,945	109,231	56,286	52%	355,000	355,000	-	0%	1
Other Third Party Payments	486,265	1,221,075	734,810	60%	3,963,495	3,968,495	5,000	0%	2
<b>Sub Total Third Party Payments</b>	<b>539,210</b>	<b>1,330,306</b>	<b>791,096</b>	<b>59%</b>	<b>4,318,495</b>	<b>4,323,495</b>	<b>5,000</b>	<b>0%</b>	
<b>TOTAL EXPENDITURE</b>	<b>1,056,263</b>	<b>1,889,654</b>	<b>833,390</b>	<b>44%</b>	<b>6,132,369</b>	<b>6,137,369</b>	<b>5,000</b>	<b>0%</b>	
<b>INCOME</b>									
Agency Fee Income - Councils	(316,812)	(307,692)	9,120	(3%)	(1,000,000)	(1,000,000)	-	0%	
Interest Received	(440,512)	(400,000)	40,512	(10%)	(2,000,000)	(1,300,000)	700,000	(54%)	3
Other Income	(140,584)	(117,538)	23,046	(20%)	(382,000)	(382,000)	-	0%	
<b>TOTAL INCOME</b>	<b>(897,908)</b>	<b>(825,231)</b>	<b>72,677</b>	<b>(9%)</b>	<b>(3,382,000)</b>	<b>(2,682,000)</b>	<b>700,000</b>	<b>(26%)</b>	
<b>Net Total</b>	<b>158,355</b>	<b>1,064,423</b>	<b>906,068</b>	<b>85%</b>	<b>2,750,369</b>	<b>3,455,369</b>	<b>705,000</b>	<b>20%</b>	

### Notes

1. Current position due to timing issues in respect of expenditure/budget phasing.
2. Budget includes provision for potential additional costs to SPT due to increased inflation, fuel prices and potential changes in the bus market.
3. Increased income anticipated due to current rates and cash balances.