



Revenue Monitoring Report as at 20 August 2016, Period 5

Committee Strategy & Programmes

Date of meeting 9 September 2016

Date of report 25 August 2016

Report by Assistant Chief Executive (Business Support)

1. Object of report

To advise members of the committee of the revenue expenditure incurred as at the end of Period 5 (20 August 2016) and the projected outturn for the financial year.

2. Background

The Partnership core revenue budget for 2016/17 was set at £38.418 million.

Members are aware that it remains the case that SPT, as a result of a flaw in legislation, is unable to add to already existing reserve funds or create new reserve funds. This clearly makes the financial management of SPT more complex as it is generally regarded that the holding of reserves is an integral part of sound financial management. As a result, the budgetary control process includes an on-going review to ensure that SPT fully utilises its resources in year on agreed priorities. This has resulted in the number of virements between expenditure heads increasing, but maintaining all expenditure within current budget.

At Period 2, members were advised of a forecast break even outturn.

3. 2016/17 Current Position

In 2016/17, the savings programme and patronage/income growth, continue to be driven through strongly. The main variances are highlighted in Appendix 1 with detailed departmental revenue monitoring reports at Appendix 2.

As anticipated there has been an impact on Subway income as a result of the Subway suspension. However it is hoped with a strong focus on recovering the Subway patronage base in the coming months that the Subway income budget for 2016-17 will be achieved.

Together with the assumption of Subway income being achieved and the on-going savings programme which continues to deliver savings in year, with all opportunities being taken to maximise efficiencies particularly through careful management of employee and property related costs, it is currently forecast to achieve a net income growth/savings of £0.648m. Work is continuing to deliver this.

Members are aware that SPT is required to achieve a year end break-even position. However, it is not proposed to effect any virements at this stage to allow for more certainty

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on year end outturns. In particular, the revenue and capital programme outturn positions need to be managed on a complementary basis. This will be revisited once the current positive trends and delivery are more fully established for this financial year. Therefore firm proposals for achieving a year end break-even position, utilising the forecast net growth/savings, will be submitted to a future committee.

4. Conclusions

Having taken account of all SPT service priorities across the revenue and capital programmes, a positive variance of £0.648m is forecast. All expenditure heads will continue to be monitored to ensure this positive variance is achieved and proposals for achieving the required year end break-even position will be submitted to a future committee.

5. Committee action

The committee is recommended to note the

- note the projected outturn position on the information available at the end of Period 5.
- note that proposals on achieving a year end break even position will be submitted to a future committee.

6. Consequences

Policy consequences	<i>None</i>
Legal consequences	<i>None</i>
Financial consequences	<i>As outlined in the report.</i>
Personnel consequences	<i>None</i>
Equalities consequences	<i>None</i>
Risk consequences	<i>None</i>

Name Valerie Davidson
Title **Assistant Chief Executive
(Business Support)**

Name Gordon MacLennan
Title **Chief Executive**

For further information, please contact Neil Wylie, Director of Finance & HR, on 0141 333 3281.

Appendix 1: Major forecast variances as at Period 5, 20 August 2016



Ref	Subjective Heading	Saving / (Overspend)	Variance Description
1	Employee costs	£320,000	The forecast decrease reflects vacancies in the establishment. This is partially offset by additional overtime costs in support of bus replacement services during the Subway suspension.
2	Bus operations income	£150,000	Funding received from Glasgow City Council for Queen Elizabeth Hospital bus services managed by SPT matching expenditure incurred.
3	Property costs	£98,000	Based on current projections for insurance and electricity costs.
4	Other income	£80,000	Additional rental income due for the Gartcraig Road site following a recent rent review.
Net forecast saving / (overspend)		£648,000	



Committee Report by Division

For Year 16/17 Period 5 ending 20-Aug-2016

	Year to Date				Annual Budget			
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %
Chief Executive								
Cabinet	235,908	245,958	10,050	4%	639,491	639,491	-	0%
Total Chief Executive	235,908	245,958	10,050	4%	639,491	639,491	-	0%
Operations								
Subway	2,497,350	2,549,782	52,432	2%	3,175,808	3,335,808	160,000	5%
Bus Operations	6,241,815	6,844,617	602,802	9%	17,566,004	17,796,004	230,000	1%
Projects	402,335	503,705	101,370	20%	1,216,634	1,309,634	93,000	7%
Health and Safety	52,970	52,895	(74)	(0%)	137,528	137,528	-	0%
Customer Standards	221,302	232,735	11,433	5%	605,111	605,111	-	0%
Total Operations	9,415,772	10,183,734	767,962	8%	22,701,084	23,184,084	483,000	2%
Business Support								
Finance & Human Resources	499,464	525,336	25,873	5%	1,340,875	1,365,875	25,000	2%
Information Technology	254,625	285,353	30,727	11%	707,417	741,917	34,500	5%
Communications	151,528	255,529	104,001	41%	614,375	664,375	50,000	8%
Legal Services	100,184	128,453	28,269	22%	306,478	333,978	27,500	8%
Business Support	106,430	114,939	8,508	7%	288,840	298,840	10,000	3%
Elected Members	16,392	30,742	14,350	47%	69,930	79,930	10,000	13%
Corporate	17,689	387,119	369,430	95%	998,510	1,006,510	8,000	1%
Total Business Support	1,146,312	1,727,471	581,159	34%	4,326,425	4,491,425	165,000	4%
Contribution to Subway Fund	3,193,462	3,193,462	-	0%	8,303,000	8,303,000	-	0%
Contribution to Capital Funded from Revenue	692,308	692,308	-	0%	1,800,000	1,800,000	-	0%
Net Total	14,683,762	16,042,933	1,359,171	8%	37,770,000	38,418,000	648,000	2%



Revenue Monitoring Report

For Year 16/17 Period 5 ending 20-Aug-2016

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Employee Costs									
Salaries	6,385,887	6,710,317	324,430	5%	17,074,325	17,446,825	372,500	2%	1
Overtime	299,833	268,769	(31,063)	(12%)	756,300	698,800	(57,500)	(8%)	2
Other Employee Costs	2,012,068	2,004,513	(7,555)	(0%)	5,206,735	5,211,735	5,000	0%	1
Sub Total Employee Costs	8,697,788	8,983,600	285,812	3%	23,037,360	23,357,360	320,000	1%	
Property Costs									
Electricity	512,098	618,615	106,518	17%	1,558,400	1,608,400	50,000	3%	3
Repairs and Maintenance	217,857	188,240	(29,617)	(16%)	489,425	489,425	-	0%	5
Property Insurance	197,935	230,769	32,835	14%	552,000	600,000	48,000	8%	4
Other Property Costs	1,174,990	1,275,712	100,722	8%	3,316,850	3,316,850	-	0%	5
Sub Total Property Costs	2,102,879	2,313,337	210,457	9%	5,916,675	6,014,675	98,000	2%	
Supplies & Services	1,045,958	909,543	(136,415)	(15%)	2,364,813	2,364,813	-	0%	6
Transport & Plant Costs	75,701	130,308	54,606	42%	338,800	338,800	-	0%	5
Third Party Payments									
Bus Operator Payments	4,609,775	4,853,038	243,263	5%	12,617,900	12,617,900	-	0%	7
Communications	45,512	85,000	39,488	46%	221,000	221,000	-	0%	5
Other Third Party Payments	1,475,723	1,884,479	408,756	22%	4,899,646	4,899,646	-	0%	5
Sub Total Third Party Payments	6,131,010	6,822,518	691,508	10%	17,738,546	17,738,546	-	0%	
Financing Costs									
Contribution to Subway Fund	3,193,462	3,193,462	-	0%	8,303,000	8,303,000	-	0%	
Contribution to Capital Funded from Revenue	692,308	692,308	-	0%	1,800,000	1,800,000	-	0%	
Sub Total Financing Costs	3,885,769	3,885,769	-	0%	10,103,000	10,103,000	-	0%	
TOTAL EXPENDITURE	21,939,106	23,045,074	1,105,968	5%	59,499,194	59,917,194	418,000	1%	
INCOME									
Subway Income	(5,011,188)	(5,131,606)	(120,418)	2%	(16,635,800)	(16,635,800)	-	0%	8
Bus Operations Income	(1,185,125)	(1,000,753)	184,372	(18%)	(2,751,957)	(2,601,957)	150,000	(6%)	9
Agency Fee Income - Councils	(467,918)	(455,295)	12,624	(3%)	(1,183,767)	(1,183,767)	-	0%	
Interest Received	(314,511)	(230,769)	83,742	(36%)	(600,000)	(600,000)	-	0%	10
Other Income	(276,602)	(183,719)	92,882	(51%)	(557,670)	(477,670)	80,000	(17%)	11
TOTAL INCOME	(7,255,344)	(7,002,142)	253,203	(4%)	(21,729,194)	(21,499,194)	230,000	(1%)	
Net Total	14,683,762	16,042,933	1,359,171	8%	37,770,000	38,418,000	648,000	2%	

Notes

- Current position due to vacancies within the establishment which are in the process of being recruited.
- Current position due to vacancies within the establishment and additional overtime to support replacement bus services during the Subway suspension.
- Includes savings in traction current electricity costs during the Subway suspension.
- Based on confirmed annual costs for insurance.
- Current position due to timing issues in respect of expenditure/budget phasing.
- Current position due to under recovery in capitalised salaries and rail replacement activities.
- Current position reflects underspend in subsidised bus services reported to the Operations Committee partially offset by the costs for Queen Elizabeth Hospital bus contracts. These costs are fully offset by funding received by GCC (see note 9). Year end outturn subject to fluctuations arising from service change notifications.
- Under recovery of income related to the Subway suspension. It is anticipated that income will recover and the 2016-17 budget will be achieved.
- Year to date over recovery due to funding received from Glasgow City Council for Queen Elizabeth Hospital bus service contracts (see note 7).
- Current position due to close management of cash balances. However outturn remains unchanged due to potential negative impact to SPT's current rates from the recent interest rate change.
- Additional rental income due for the Gartcraig Road site following a recent rent review.



Committee Report by Directorate - Cabinet

For Year 16/17 Period 5 ending 20-Aug-2016

	Year to Date				Annual Budget			
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %
EXPENDITURE								
Employee Costs								
Salaries	176,537	182,218	5,682	3%	473,768	473,768	-	0%
Other Employee Costs	56,627	57,586	959	2%	149,723	149,723	-	0%
Sub Total Employee Costs	233,164	239,804	6,640	3%	623,491	623,491	-	0%
Supplies & Services	2,104	1,923	(181)	(9%)	5,000	5,000	-	0%
Transport & Plant Costs	640	4,231	3,591	85%	11,000	11,000	-	0%
TOTAL EXPENDITURE	235,908	245,958	10,050	4%	639,491	639,491	-	0%
Net Total	235,908	245,958	10,050	4%	639,491	639,491	-	0%



Committee Report by Directorate - Subway

For Year 16/17 Period 5 ending 20-Aug-2016

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Employee Costs									
Salaries	2,902,819	2,973,418	70,598	2%	7,660,886	7,730,886	70,000	1%	1
Overtime	221,021	192,808	(28,213)	(15%)	531,300	501,300	(30,000)	(6%)	1
Other Employee Costs	841,568	863,349	21,781	3%	2,224,707	2,244,707	20,000	1%	1
Sub Total Employee Costs	3,965,408	4,029,574	64,166	2%	10,416,893	10,476,893	60,000	1%	
Property Costs									
Electricity	437,350	526,923	89,573	17%	1,320,000	1,370,000	50,000	4%	2
Property Insurance	196,561	230,769	34,209	15%	550,000	600,000	50,000	8%	3
Other Property Costs	552,231	629,343	77,112	12%	1,636,293	1,636,293	-	0%	4
Sub Total Property Costs	1,186,142	1,387,036	200,894	14%	3,506,293	3,606,293	100,000	3%	
Supplies & Services	1,096,796	840,433	(256,362)	(31%)	2,185,127	2,185,127	-	0%	5
Transport & Plant Costs	1,954	7,692	5,739	75%	20,000	20,000	-	0%	
Third Party Payments									
Bus Operator Payments	146,134	146,154	20	0%	380,000	380,000	-	0%	
Other Third Party Payments	1,112,104	1,270,498	158,394	12%	3,303,295	3,303,295	-	0%	4
Sub Total Third Party Payments	1,258,238	1,416,652	158,414	11%	3,683,295	3,683,295	-	0%	
TOTAL EXPENDITURE	7,508,538	7,681,388	172,850	2%	19,811,608	19,971,608	160,000	1%	
INCOME									
Subway Income	(5,011,188)	(5,131,606)	(120,418)	2%	(16,635,800)	(16,635,800)	-	0%	6
TOTAL INCOME	(5,011,188)	(5,131,606)	(120,418)	2%	(16,635,800)	(16,635,800)	-	0%	
Net Total	2,497,350	2,549,782	52,432	2%	3,175,808	3,335,808	160,000	5%	

Notes

1. Current position due to vacancies within the establishment.
2. Includes savings in traction current electricity costs during the Subway suspension.
3. Based on confirmed annual costs for insurance.
4. Current position due to timing issues in respect of expenditure/budget phasing.
5. Current position due to unrecovery in capitalised salaries and rail replacement activities.
6. Under recovery of income related to the Subway suspension. It is anticipated that income will recover and the 2016-17 budget will be achieved.



Committee Report by Directorate - Bus Operations

For Year 16/17 Period 5 ending 20-Aug-2016

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Employee Costs									
Salaries	1,716,605	1,764,080	47,475	3%	4,521,608	4,586,608	65,000	1%	1
Overtime	73,048	69,423	(3,625)	(5%)	205,500	180,500	(25,000)	(14%)	2
Other Employee Costs	446,061	478,374	32,313	7%	1,203,772	1,243,772	40,000	3%	1
Sub Total Employee Costs	2,235,714	2,311,877	76,163	3%	5,930,880	6,010,880	80,000	1%	
Property Costs									
Electricity	65,382	60,769	(4,613)	(8%)	158,000	158,000	-	0%	3
Repairs and Maintenance	162,410	153,077	(9,333)	(6%)	398,000	398,000	-	0%	3
Other Property Costs	450,067	488,614	38,548	8%	1,270,397	1,270,397	-	0%	3
Sub Total Property Costs	677,858	702,461	24,602	4%	1,826,397	1,826,397	-	0%	
Supplies & Services	62,033	105,635	43,602	41%	274,650	274,650	-	0%	3
Transport & Plant Costs	70,462	109,192	38,730	35%	283,900	283,900	-	0%	3
Third Party Payments									
Bus Operator Payments	4,463,641	4,649,192	185,552	4%	12,087,900	12,087,900	-	0%	4
Communications	2,895	5,769	2,874	50%	15,000	15,000	-	0%	
Other Third Party Payments	(2,359)	31,923	34,283	107%	83,000	83,000	-	0%	3
Sub Total Third Party Payments	4,464,176	4,686,885	222,708	5%	12,185,900	12,185,900	-	0%	
TOTAL EXPENDITURE	7,510,243	7,916,049	405,806	5%	20,501,728	20,581,728	80,000	0%	
INCOME									
Bus Operations Income	(1,112,692)	(899,031)	213,661	(24%)	(2,487,480)	(2,337,480)	150,000	(6%)	5
Agency Fee Income - Councils	(155,736)	(172,401)	(16,665)	10%	(448,243)	(448,243)	-	0%	
TOTAL INCOME	(1,268,428)	(1,071,432)	196,996	(18%)	(2,935,723)	(2,785,723)	150,000	(5%)	
Net Total	6,241,815	6,844,617	602,802	9%	17,566,004	17,796,004	230,000	1%	

Notes

1. Current position due to vacancies within the establishment.
2. Outturn includes projected cost of overtime to support replacement bus services during Subway suspension.
3. Current position due to timing issues in respect of expenditure/budget phasing.
4. Current position reflects underspend in subsidised bus services reported to the Operations Committee partially offset by the costs for Queen Elizabeth Hospital bus contracts. These costs are fully offset by funding received by GCC (see note 5). Year end outturn subject to fluctuations arising from service change notifications.
5. Year to date over recovery due to funding received from Glasgow City Council for Queen Elizabeth Hospital bus service contracts (see note 4).



Committee Report by Directorate - Projects

For Year 16/17 Period 5 ending 20-Aug-2016

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Employee Costs									
Salaries	519,151	577,593	58,442	10%	1,426,741	1,501,741	75,000	5%	1
Overtime	1,423	-	(1,423)		2,000	-	(2,000)		
Other Employee Costs	149,623	170,728	21,105	12%	413,894	443,894	30,000	7%	1
Sub Total Employee Costs	670,197	748,321	78,124	10%	1,842,635	1,945,635	103,000	5%	
Supplies & Services	(258,796)	(262,885)	(4,089)	2%	(673,502)	(683,502)	(10,000)	1%	1
Transport & Plant Costs	685	2,885	2,200	76%	7,500	7,500	-	0%	
Third Party Payments									
Communications	-	5,769	5,769	100%	15,000	15,000	-	0%	
Other Third Party Payments	(9,750)	9,615	19,365	201%	25,000	25,000	-	0%	
Sub Total Third Party Payments	(9,750)	15,385	25,135	163%	40,000	40,000	-	0%	
TOTAL EXPENDITURE	402,335	503,705	101,370	20%	1,216,634	1,309,634	93,000	7%	
Net Total	402,335	503,705	101,370	20%	1,216,634	1,309,634	93,000	7%	

Notes

1. Current position due to vacancies within the establishment.



Committee Report by Directorate - Health and Safety

For Year 16/17 Period 5 ending 20-Aug-2016

	Year to Date				Annual Budget			
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %
EXPENDITURE								
Employee Costs								
Salaries	40,957	40,667	(290)	(1%)	105,734	105,734	-	0%
Other Employee Costs	12,012	11,921	(91)	(1%)	30,994	30,994	-	0%
Sub Total Employee Costs	52,970	52,588	(382)	(1%)	136,728	136,728	-	0%
Supplies & Services	-	231	231	100%	600	600	-	0%
Transport & Plant Costs	-	77	77	100%	200	200	-	0%
TOTAL EXPENDITURE	52,970	52,895	(74)	(0%)	137,528	137,528	-	0%
Net Total	52,970	52,895	(74)	(0%)	137,528	137,528	-	0%



Committee Report by Directorate - Customer Standards

For Year 16/17 Period 5 ending 20-Aug-2016

	Year to Date				Annual Budget			
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %
EXPENDITURE								
Employee Costs								
Salaries	155,463	158,895	3,432	2%	413,126	413,126	-	0%
Overtime	2,118	5,769	3,651	63%	15,000	15,000	-	0%
Other Employee Costs	45,244	47,302	2,057	4%	122,985	122,985	-	0%
Sub Total Employee Costs	202,825	211,966	9,140	4%	551,111	551,111	-	0%
Property Costs								
Other Property Costs	5,097	3,846	(1,251)	(33%)	10,000	10,000	-	0%
Sub Total Property Costs	5,097	3,846	(1,251)	(33%)	10,000	10,000	-	0%
Supplies & Services	11,440	14,615	3,175	22%	38,000	38,000	-	0%
Transport & Plant Costs	51	385	333	87%	1,000	1,000	-	0%
Third Party Payments								
Other Third Party Payments	1,889	1,923	34	2%	5,000	5,000	-	0%
Sub Total Third Party Payments	1,889	1,923	34	2%	5,000	5,000	-	0%
TOTAL EXPENDITURE	221,302	232,735	11,433	5%	605,111	605,111	-	0%
Net Total	221,302	232,735	11,433	5%	605,111	605,111	-	0%



Committee Report by Directorate - Finance & Human Resources

For Year 16/17 Period 5 ending 20-Aug-2016

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Employee Costs									
Salaries	385,671	406,667	20,996	5%	1,037,334	1,057,334	20,000	2%	1
Other Employee Costs	111,331	115,647	4,317	4%	295,683	300,683	5,000	2%	1
Sub Total Employee Costs	497,001	522,315	25,313	5%	1,333,018	1,358,018	25,000	2%	
Supplies & Services	(15,327)	(20,574)	(5,247)	26%	(53,493)	(53,493)	-	0%	1
Transport & Plant Costs	499	385	(114)	(30%)	1,000	1,000	-	0%	
Third Party Payments									
Other Third Party Payments	17,291	23,212	5,921	26%	60,351	60,351	-	0%	
Sub Total Third Party Payments	17,291	23,212	5,921	26%	60,351	60,351	-	0%	
TOTAL EXPENDITURE	499,464	525,336	25,873	5%	1,340,875	1,365,875	25,000	2%	
Net Total	499,464	525,336	25,873	5%	1,340,875	1,365,875	25,000	2%	

Notes

1. Current position due to vacancies within the establishment.



Committee Report by Directorate - Information Technology

For Year 16/17 Period 5 ending 20-Aug-2016

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Employee Costs									
Salaries	197,645	220,454	22,809	10%	548,180	573,180	25,000	4%	1
Overtime	2,224	769	(1,455)	(189%)	2,500	2,000	(500)	(25%)	1
Other Employee Costs	54,168	62,591	8,423	13%	152,737	162,737	10,000	6%	1
Sub Total Employee Costs	254,036	283,814	29,778	10%	703,417	737,917	34,500	5%	
Supplies & Services	421	769	348	45%	2,000	2,000	-	0%	
Transport & Plant Costs	168	769	602	78%	2,000	2,000	-	0%	
TOTAL EXPENDITURE	254,625	285,353	30,727	11%	707,417	741,917	34,500	5%	
Net Total	254,625	285,353	30,727	11%	707,417	741,917	34,500	5%	

Notes

1. Current position due to vacancies within the establishment.



Committee Report by Directorate - Communications

For Year 16/17 Period 5 ending 20-Aug-2016

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Employee Costs									
Salaries	61,353	93,495	32,142	34%	203,087	243,087	40,000	16%	1
Other Employee Costs	18,561	24,726	6,166	25%	54,289	64,289	10,000	16%	1
Sub Total Employee Costs	79,913	118,221	38,308	32%	257,376	307,376	50,000	16%	
Supplies & Services	80	769	689	90%	2,000	2,000	-	0%	
Transport & Plant Costs	17	1,538	1,521	99%	4,000	4,000	-	0%	
Third Party Payments									
Communications	42,617	73,462	30,845	42%	191,000	191,000	-	0%	2
Other Third Party Payments	28,900	61,538	32,639	53%	160,000	160,000	-	0%	2
Sub Total Third Party Payments	71,516	135,000	63,483	47%	351,000	351,000	-	0%	
TOTAL EXPENDITURE	151,528	255,529	104,001	41%	614,375	664,375	50,000	8%	
Net Total	151,528	255,529	104,001	41%	614,375	664,375	50,000	8%	

Notes

1. Current position due to vacancies within the establishment.
2. Current position due to timing issues in respect of expenditure/budget phasing.



Committee Report by Directorate - Legal Services

For Year 16/17 Period 5 ending 20-Aug-2016

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Employee Costs									
Salaries	76,072	97,034	20,962	22%	232,289	252,289	20,000	8%	1
Other Employee Costs	23,397	30,188	6,790	22%	70,989	78,489	7,500	10%	1
Sub Total Employee Costs	99,469	127,222	27,753	22%	303,278	330,778	27,500	8%	
Supplies & Services	34	962	927	96%	2,500	2,500	-	0%	
Transport & Plant Costs	681	269	(412)	(153%)	700	700	-	0%	
TOTAL EXPENDITURE	100,184	128,453	28,269	22%	306,478	333,978	27,500	8%	
Net Total	100,184	128,453	28,269	22%	306,478	333,978	27,500	8%	

Notes

1. Current position due to vacancies within the establishment.



Committee Report by Directorate - Business Support

For Year 16/17 Period 5 ending 20-Aug-2016

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Employee Costs									
Salaries	82,472	88,291	5,819	7%	222,057	229,557	7,500	3%	1
Other Employee Costs	22,336	24,148	1,812	8%	60,284	62,784	2,500	4%	1
Sub Total Employee Costs	104,808	112,439	7,631	7%	282,340	292,340	10,000	3%	
Supplies & Services	1,499	2,308	808	35%	6,000	6,000	-	0%	
Transport & Plant Costs	123	192	69	36%	500	500	-	0%	
TOTAL EXPENDITURE	106,430	114,939	8,508	7%	288,840	298,840	10,000	3%	
Net Total	106,430	114,939	8,508	7%	288,840	298,840	10,000	3%	

Notes

1. Current position due to vacancies within the establishment.



Committee Report by Directorate - Elected Members

For Year 16/17 Period 5 ending 20-Aug-2016

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Supplies & Services	13,722	23,435	9,713	41%	50,930	60,930	10,000	16%	1
Transport & Plant Costs	422	2,692	2,271	84%	7,000	7,000	-	0%	
Third Party Payments									
Other Third Party Payments	2,249	4,615	2,367	51%	12,000	12,000	-	0%	
Sub Total Third Party Payments	2,249	4,615	2,367	51%	12,000	12,000	-	0%	
TOTAL EXPENDITURE	16,392	30,742	14,350	47%	69,930	79,930	10,000	13%	
Net Total	16,392	30,742	14,350	47%	69,930	79,930	10,000	13%	

Notes

1. Based on the current responsibility allowance rates.



Committee Report by Directorate - Corporate

For Year 16/17 Period 5 ending 20-Aug-2016

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Employee Costs									
Salaries	71,143	107,506	36,363	34%	229,515	279,515	50,000	18%	1
Other Employee Costs	231,140	117,954	(113,186)	(96%)	426,679	306,679	(120,000)	(39%)	2
Sub Total Employee Costs	302,283	225,460	(76,824)	(34%)	656,195	586,195	(70,000)	(12%)	
Property Costs									
Electricity	9,365	30,923	21,558	70%	80,400	80,400	-	0%	
Repairs and Maintenance	55,448	35,163	(20,284)	(58%)	91,425	91,425	-	0%	3
Property Insurance	1,374	-	(1,374)	(100%)	2,000	-	(2,000)	(100%)	
Other Property Costs	167,595	153,908	(13,687)	(9%)	400,160	400,160	-	0%	
Sub Total Property Costs	233,782	219,994	(13,788)	(6%)	573,985	571,985	(2,000)	(0%)	
Supplies & Services	131,952	201,923	69,972	35%	525,000	525,000	-	0%	3
Third Party Payments									
Bus Operator Payments	-	57,692	57,692	100%	150,000	150,000	-	0%	3
Other Third Party Payments	325,401	481,154	155,753	32%	1,251,000	1,251,000	-	0%	3
Sub Total Third Party Payments	325,401	538,846	213,445	40%	1,401,000	1,401,000	-	0%	
Financing Costs									
Contribution to Subway Fund	3,193,462	3,193,462	-	0%	8,303,000	8,303,000	-	0%	
Contribution to Capital Funded from Revenue	692,308	692,308	-	0%	1,800,000	1,800,000	-	0%	
Sub Total Financing Costs	3,885,769	3,885,769	-	0%	10,103,000	10,103,000	-	0%	
TOTAL EXPENDITURE	4,879,187	5,071,992	192,805	4%	13,259,180	13,187,180	(72,000)	(1%)	
INCOME									
Agency Fee Income - Councils	(384,615)	(384,615)	-	0%	(1,000,000)	(1,000,000)	-	0%	
Interest Received	(314,511)	(230,769)	83,742	(36%)	(600,000)	(600,000)	-	0%	4
Other Income	(276,602)	(183,719)	92,882	(51%)	(557,670)	(477,670)	80,000	(17%)	5
TOTAL INCOME	(975,728)	(799,104)	176,624	(22%)	(2,157,670)	(2,077,670)	80,000	(4%)	
Net Total	3,903,459	4,272,889	369,430	9%	11,101,510	11,109,510	8,000	0%	

Notes

1. Current position due to vacancies within the establishment.
2. The corporate employee costs budget includes a reduction in respect of staff turnover.
3. Current position due to timing issues in respect of expenditure/budget phasing.
4. Current position due to close management of cash balances. However outturn remains unchanged due to potential negative impact to SPT's current rates from the recent interest rate change.
5. Additional rental income due for the Gartcraig Road site following a recent rent review.