



Revenue Monitoring Report as at 04 February 2017, Period 11

Committee Strategy & Programmes

Date of meeting 17 March 2017

Date of report 20 February 2017

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 11 (04 February 2017) and the projected outturn for the financial year.

2. Background

The Partnership core net 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.

At Period 10, members were advised of a forecast positive variance of £1.735m and approved an increase in contribution to the Subway Fund to fund subway infrastructure works. The increase in contribution to the Subway Fund resulted in a revised break even forecast.

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, with a strong focus remaining on recovering the Subway patronage base, the forecast is that the Subway income budget for 2016-17 will be achieved. In addition, all other income lines continue to deliver as budgeted.

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 £0.141m. Work is continuing to deliver this.

Agenda 4

Members are aware that SPT is required to achieve a year end break-even position. As reported previously the revenue and capital programme outturn positions need to be managed on a complementary basis.

4. Conclusions

Having taken account of all SPT service priorities across the revenue and capital programmes, a positive variance of £0.141m is forecast. All expenditure heads will continue to be monitored to ensure this positive variance is achieved and the required year end break-even position will be achieved at year end.

5. Committee action

The committee is recommended to:

- note the projected outturn position on the information available at the end of Period 11.

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 3380.

Appendix 1: Major forecast variances as at Period 11, 04 February 2017



Ref	Subjective Heading	Saving / (Overspend)	Variance Description
1	Bus operations income	£1,050,000	Additional income is principally due to funding received from Glasgow City Council for Queen Elizabeth Hospital bus service contracts and income from City of Edinburgh Council in relation to school contracts. These services are provided on a cost neutral basis i.e. the additional income only covers expenditure incurred by SPT, which is contained within Bus Operator Payments.
2	Third Party Payments	£335,000	Projected savings in escalator maintenance, agency staff, consultants, computer maintenance and legal fees.
3	Property costs	£280,000	Saving based on current projections for insurance and electricity costs and rates, which is partially offset by increased maintenance costs.
4	Employee costs	£231,000	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, severance costs and an allowance for staff turnover.
5	Other income	£100,000	Additional rental income due for the Gartcraig Road site following a recent rent review.
6	Transport & Plant Costs	£49,500	Forecast saving due to prior investment in the bus fleet.
7	Bus Operator Payments	(£170,000)	The projected overspend is as a result of additional contract costs due to the extended Subway suspension, the provision of a bus service to the Queen Elizabeth Hospital. These additional costs are partially offset by the overall underspend position on subsidised bus costs reported to the Operations Committee. In addition the costs of the Queen Elizabeth Hospital bus service are fully offset by funding received from GCC (see note 1).
9	Contribution to Subway Fund / Subway Infrastructure	(£1,734,500)	Additional contribution to Subway Fund / Subway Infrastructure to fund accelerated subway infrastructure works in 2016/17.
Net forecast saving / (overspend)		£141,000	



Committee Report by Division

For Year 16/17 Period 11 ending 04-Feb-2017

	Year to Date				Annual Budget			
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %
Chief Executive								
Cabinet	522,345	541,107	18,763	3%	621,991	639,491	17,500	3%
Total Chief Executive	522,345	541,107	18,763	3%	621,991	639,491	17,500	3%
Operations								
Subway	1,982,042	3,257,375	1,275,333	39%	2,735,808	3,335,808	600,000	18%
Bus Operations	13,805,485	15,058,157	1,252,673	8%	16,661,004	17,796,004	1,135,000	6%
Projects	819,782	1,108,151	288,370	26%	1,014,134	1,309,634	295,500	23%
Health and Safety	116,121	116,370	249	0%	137,528	137,528	-	0%
Customer Standards	513,533	512,017	(1,516)	(0%)	605,111	605,111	-	0%
Total Operations	17,236,962	20,052,070	2,815,108	14%	21,153,584	23,184,084	2,030,500	9%
Business Support								
Finance & Human Resources	1,113,942	1,155,740	41,799	4%	1,316,375	1,365,875	49,500	4%
Digital	514,230	627,776	113,546	18%	607,417	741,917	134,500	18%
Communications	411,588	562,164	150,575	27%	574,375	664,375	90,000	14%
Legal Services	190,038	282,597	92,558	33%	228,978	333,978	105,000	31%
Business Support	229,108	252,865	23,757	9%	276,340	298,840	22,500	8%
Elected Members	38,716	67,633	28,917	43%	69,930	79,930	10,000	13%
Corporate	708,370	851,662	143,293	17%	1,590,510	1,006,510	(584,000)	(58%)
Total Business Support	3,205,992	3,800,437	594,445	16%	4,663,925	4,491,425	(172,500)	(4%)
Contribution to Subway Fund/Subway Infrastructure	8,493,269	7,025,615	(1,467,654)	(21%)	10,037,500	8,303,000	(1,734,500)	(21%)
Contribution to Capital Funded from Revenue	1,523,077	1,523,077	0	0%	1,800,000	1,800,000	-	0%
Net Total	30,981,644	32,942,306	1,960,662	6%	38,277,000	38,418,000	141,000	0%



Revenue Monitoring Report

For Year 16/17 Period 11 ending 04-Feb-2017

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Employee Costs									
Salaries	13,767,208	14,762,698	995,490	7%	16,329,325	17,446,825	1,117,500	6%	1
Overtime	661,204	591,292	(69,911)	(12%)	778,800	698,800	(80,000)	(11%)	2
Other Employee Costs	4,793,648	4,409,929	(383,718)	(9%)	6,018,235	5,211,735	(806,500)	(15%)	3
Sub Total Employee Costs	19,222,059	19,763,920	541,860	3%	23,126,360	23,357,360	231,000	1%	
Property Costs									
Electricity	1,210,381	1,360,954	150,573	11%	1,488,400	1,608,400	120,000	7%	4
Repairs and Maintenance	400,402	414,129	13,727	3%	514,425	489,425	(25,000)	(5%)	5
Property Insurance	436,831	507,692	70,861	14%	530,000	600,000	70,000	12%	6
Other Property Costs	2,510,447	2,806,566	296,118	11%	3,201,850	3,316,850	115,000	3%	7
Sub Total Property Costs	4,558,061	5,089,341	531,279	10%	5,734,675	6,014,675	280,000	5%	
Supplies & Services	1,669,085	2,000,995	331,910	17%	2,364,813	2,364,813	-	0%	8
Transport & Plant Costs	197,142	286,677	89,535	31%	289,300	338,800	49,500	15%	9
Third Party Payments									
Bus Operator Payments	10,885,353	10,676,685	(208,669)	(2%)	12,787,900	12,617,900	(170,000)	(1%)	10
Communications	73,533	187,000	113,467	61%	221,000	221,000	0	0%	8
Other Third Party Payments	3,451,467	4,145,854	694,388	17%	4,564,646	4,899,646	335,000	7%	11
Sub Total Third Party Payments	14,410,353	15,009,539	599,186	4%	17,573,546	17,738,546	165,000	1%	
Financing Costs									
Contribution to Subway Fund/Subway Infrastructure	8,493,269	7,025,615	(1,467,654)	(21%)	10,037,500	8,303,000	(1,734,500)	(21%)	12
Contribution to Capital Funded from Revenue	1,523,077	1,523,077	0	0%	1,800,000	1,800,000	-	0%	
Sub Total Financing Costs	10,016,346	8,548,692	(1,467,654)	(17%)	11,837,500	10,103,000	(1,734,500)	(17%)	
TOTAL EXPENDITURE	50,073,047	50,699,164	626,117	1%	60,926,194	59,917,194	(1,009,000)	(2%)	
INCOME									
Subway Income	(13,748,505)	(13,641,678)	106,826	(1%)	(16,635,800)	(16,635,800)	-	0%	13
Bus Operations Income	(3,244,842)	(2,201,656)	1,043,186	(47%)	(3,651,957)	(2,601,957)	1,050,000	(40%)	14
Agency Fee Income - Councils	(1,028,712)	(1,001,649)	27,063	(3%)	(1,183,767)	(1,183,767)	-	0%	
Interest Received	(556,315)	(507,692)	48,622	(10%)	(600,000)	(600,000)	-	0%	15
Other Income	(513,030)	(404,182)	108,847	(27%)	(577,670)	(477,670)	100,000	(21%)	16
TOTAL INCOME	(19,091,402)	(17,756,857)	1,334,545	(8%)	(22,649,194)	(21,499,194)	1,150,000	(5%)	
Net Total	30,981,644	32,942,306	1,960,662	6%	38,277,000	38,418,000	141,000	0%	

Notes

- Current position due to vacancies within the establishment some of 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.
- The corporate employee costs budget includes a reduction in respect of staff turnover and an allowance for severance costs.
- Includes savings in traction current electricity costs during the Subway suspension and head office electricity savings.
- Projected overspend due to increased maintenance costs within SPT properties.
- Based on confirmed annual costs for insurance.
- Projected outturn includes a property rates rebate for the Subway.
- Current position due to timing issues in respect of expenditure/budget phasing.
- Forecast saving due to prior investment in the bus fleet.
- The projected overspend is as a result of additional contract costs due to the extended Subway suspension and the provision of a bus service to the Queen Elizabeth Hospital. These additional costs are partially offset by the overall underspend position reported to the Operations Committee. In addition the costs of the Queen Elizabeth Hospital bus service are fully offset by funding received from GCC (see note 14). The net saving between Bus Operator Payments and Bus Operations income (see note 14) is principally due to the subsidised bus underspend as reported to the Operations Committee.
- Projected underspend as a result of a savings in escalator maintenance, agency staff contracts, consultancy, computer maintenance and legal fees. Current position due to timing issues in respect of expenditure/budget phasing.
- Contribution to support the planned programme of works on Subway infrastructure as works have been carried out faster than originally anticipated and it was possible to accelerate works during the Subway suspension.
- Overall Subway income is over recovered at P11, however ticketing income has still not returned to pre suspension levels. It is anticipated that the 2016-17 income budget will be achieved.
- Year to date over recovery is principally due to funding received from Glasgow City Council for Queen Elizabeth Hospital bus service contracts (see note 10) and income from City of Edinburgh Council in relation to school contracts. These services are provided on a cost neutral basis.
- Current position due to close management of cash balances. However outturn remains unchanged due to negative impact to SPT's current rates from the recent interest rate change.
- Additional rental income due for the Gartcriag Road site following a rent review.



Committee Report by Directorate - Cabinet

For Year 16/17 Period 11 ending 04-Feb-2017

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Employee Costs									
Salaries	388,383	400,880	12,498	3%	458,768	473,768	15,000	3%	1
Other Employee Costs	124,599	126,689	2,090	2%	147,223	149,723	2,500	2%	1
Sub Total Employee Costs	512,981	527,569	14,588	3%	605,991	623,491	17,500	3%	
Supplies & Services	4,225	4,231	6	0%	5,000	5,000	-	0%	
Transport & Plant Costs	5,139	9,308	4,169	45%	11,000	11,000	-	0%	
TOTAL EXPENDITURE	522,345	541,107	18,763	3%	621,991	639,491	17,500	3%	
Net Total	522,345	541,107	18,763	3%	621,991	639,491	17,500	3%	

Notes

1. Saving due to maternity leave and staff turnover.



Committee Report by Directorate - Subway

For Year 16/17 Period 11 ending 04-Feb-2017

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Employee Costs									
Salaries	6,286,899	6,541,519	254,620	4%	7,455,886	7,730,886	275,000	4%	1
Overtime	456,667	424,177	(32,490)	(8%)	536,300	501,300	(35,000)	(7%)	1
Other Employee Costs	1,832,125	1,899,367	67,242	4%	2,174,707	2,244,707	70,000	3%	1
Sub Total Employee Costs	8,575,692	8,865,063	289,372	3%	10,166,893	10,476,893	310,000	3%	
Property Costs									
Electricity	1,039,392	1,159,231	119,839	10%	1,295,000	1,370,000	75,000	5%	2
Property Insurance	436,831	507,692	70,861	14%	530,000	600,000	70,000	12%	3
Other Property Costs	1,120,985	1,384,555	263,570	19%	1,521,293	1,636,293	115,000	7%	4
Sub Total Property Costs	2,597,208	3,051,479	454,270	15%	3,346,293	3,606,293	260,000	7%	
Supplies & Services	1,610,642	1,848,953	238,312	13%	2,185,127	2,185,127	-	0%	5
Transport & Plant Costs	15,769	16,923	1,155	7%	20,000	20,000	-	0%	
Third Party Payments									
Bus Operator Payments	486,936	321,538	(165,397)	(51%)	500,000	380,000	(120,000)	(32%)	6
Other Third Party Payments	2,444,300	2,795,096	350,795	13%	3,153,295	3,303,295	150,000	5%	7
Sub Total Third Party Payments	2,931,236	3,116,634	185,398	6%	3,653,295	3,683,295	30,000	1%	
TOTAL EXPENDITURE	15,730,546	16,899,053	1,168,506	7%	19,371,608	19,971,608	600,000	3%	
INCOME									
Subway Income	(13,748,505)	(13,641,678)	106,826	(1%)	(16,635,800)	(16,635,800)	-	0%	8
TOTAL INCOME	(13,748,505)	(13,641,678)	106,826	(1%)	(16,635,800)	(16,635,800)	-	0%	
Net Total	1,982,042	3,257,375	1,275,333	39%	2,735,808	3,335,808	600,000	18%	

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. Projected outturn includes a property rates rebate for the Subway.
5. Current position due to under recovery in capitalised salaries and rail replacement activities offset by underspend in year to date rolling stock and infrastructure stock issue expenditure.
6. Additional costs of replacement bus service due to extended Subway suspension.
7. Savings projected in infrastructure agency staff and escalator maintenance contracts.
8. Overall Subway income is over recovered at P11, however ticketing income has still not returned to pre suspension levels. It is anticipated that the 2016-17 income budget will be achieved.



Committee Report by Directorate - Bus Operations

For Year 16/17 Period 11 ending 04-Feb-2017

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Employee Costs									
Salaries	3,687,997	3,880,976	192,979	5%	4,361,608	4,586,608	225,000	5%	1
Overtime	185,002	152,730	(32,271)	(21%)	220,500	180,500	(40,000)	(22%)	2
Other Employee Costs	971,177	1,052,422	81,246	8%	1,143,772	1,243,772	100,000	8%	1
Sub Total Employee Costs	4,844,176	5,086,129	241,953	5%	5,725,880	6,010,880	285,000	5%	
Property Costs									
Electricity	147,029	133,692	(13,337)	(10%)	158,000	158,000	-	0%	3
Repairs and Maintenance	299,547	336,769	37,222	11%	398,000	398,000	-	0%	3
Other Property Costs	1,020,843	1,074,952	54,108	5%	1,270,397	1,270,397	-	0%	3
Sub Total Property Costs	1,467,420	1,545,413	77,994	5%	1,826,397	1,826,397	-	0%	
Supplies & Services	285,218	232,396	(52,822)	(23%)	324,650	274,650	(50,000)	(18%)	4
Transport & Plant Costs	169,938	240,223	70,285	29%	233,900	283,900	50,000	18%	5
Third Party Payments									
Bus Operator Payments	10,398,418	10,228,223	(170,194)	(2%)	12,287,900	12,087,900	(200,000)	(2%)	6
Communications	13,851	12,692	(1,159)	(9%)	15,000	15,000	-	0%	
Other Third Party Payments	53,864	70,231	16,367	23%	83,000	83,000	-	0%	3
Sub Total Third Party Payments	10,466,132	10,311,146	(154,986)	(2%)	12,385,900	12,185,900	(200,000)	(2%)	
TOTAL EXPENDITURE	17,232,884	17,415,308	182,424	1%	20,496,728	20,581,728	85,000	0%	
INCOME									
Bus Operations Income	(3,065,692)	(1,977,868)	1,087,824	(55%)	(3,387,480)	(2,337,480)	1,050,000	(45%)	7
Agency Fee Income - Councils	(361,707)	(379,283)	(17,575)	5%	(448,243)	(448,243)	-	0%	
TOTAL INCOME	(3,427,400)	(2,357,151)	1,070,249	(45%)	(3,835,723)	(2,785,723)	1,050,000	(38%)	
Net Total	13,805,485	15,058,157	1,252,673	8%	16,661,004	17,796,004	1,135,000	6%	

Notes

1. Current position due to vacancies within the establishment.
2. Includes overtime to support replacement bus services during Subway suspension.
3. Current position due to timing issues in respect of expenditure/budget phasing.
4. Includes costs associated with supporting Edinburgh school contracts which were fully offset by income received by City of Edinburgh Council (See note 7).
5. Forecast saving due to prior investment in the bus fleet.
6. The projected overspend is as a result of additional contract costs due to the extended Subway suspension and the provision of a bus service to the Queen Elizabeth Hospital. These additional costs are partially offset by the overall underspend position reported to the Operations Committee. In addition the costs of the Queen Elizabeth Hospital bus service are fully offset by funding received from GCC (see note 7). The net saving between Bus Operator Payments and Bus Operations income (see note 7) is principally due to the subsidised bus underspend as reported to the Operations Committee.
7. Year to date over recovery is principally due to funding received from Glasgow City Council for Queen Elizabeth Hospital bus service contracts (see note 6) and income from City of Edinburgh Council in relation to school contracts. These services are provided on a cost neutral basis.



Committee Report by Directorate - Projects

For Year 16/17 Period 11 ending 04-Feb-2017

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Employee Costs									
Salaries	1,124,352	1,270,704	146,352	12%	1,326,741	1,501,741	175,000	12%	1
Overtime	4,079	-	(4,079)		4,500	-	(4,500)		
Other Employee Costs	329,102	375,602	46,500	12%	393,894	443,894	50,000	11%	1
Sub Total Employee Costs	1,457,534	1,646,307	188,773	11%	1,725,135	1,945,635	220,500	11%	
Supplies & Services	(632,595)	(578,347)	54,248	(9%)	(723,502)	(683,502)	40,000	(6%)	2
Transport & Plant Costs	1,892	6,346	4,455	70%	7,500	7,500	-	0%	
Third Party Payments									
Communications	2,702	12,692	9,991	79%	15,000	15,000	-	0%	3
Other Third Party Payments	(9,750)	21,154	30,904	146%	(10,000)	25,000	35,000	140%	4
Sub Total Third Party Payments	(7,048)	33,846	40,895	121%	5,000	40,000	35,000	87%	
TOTAL EXPENDITURE	819,782	1,108,151	288,370	26%	1,014,134	1,309,634	295,500	23%	
Net Total	819,782	1,108,151	288,370	26%	1,014,134	1,309,634	295,500	23%	

Notes

1. Current position due to vacancies within the establishment.
2. Due to increased capitalisation within Projects team.
3. Current position due to timing issues in respect of expenditure/budget phasing.
4. As a result of a change in secondment arrangements with Sustrans.



Committee Report by Directorate - Health and Safety

For Year 16/17 Period 11 ending 04-Feb-2017

EXPENDITURE

Employee Costs

	Actual	Budget	Variance	Variance %
Salaries	89,428	89,467	39	0%
Other Employee Costs	26,477	26,226	(251)	(1%)

Sub Total Employee Costs

Supplies & Services

Transport & Plant Costs

TOTAL EXPENDITURE

Net Total

Year to Date				
	Actual	Budget	Variance	Variance %
Sub Total Employee Costs	115,905	115,693	(212)	(0%)
Supplies & Services	216	508	292	57%
Transport & Plant Costs	-	169	169	100%
TOTAL EXPENDITURE	116,121	116,370	249	0%
Net Total	116,121	116,370	249	0%

Annual Budget				
	Projected Outturn	Annual Budget	Variance	Variance %
Sub Total Employee Costs	136,728	136,728	-	0%
Supplies & Services	600	600	-	0%
Transport & Plant Costs	200	200	-	0%
TOTAL EXPENDITURE	137,528	137,528	-	0%
Net Total	137,528	137,528	-	0%



Committee Report by Directorate - Customer Standards

For Year 16/17 Period 11 ending 04-Feb-2017

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Employee Costs									
Salaries	343,611	349,568	5,957	2%	413,126	413,126	-	0%	
Overtime	13,231	12,692	(539)	(4%)	15,000	15,000	-	0%	
Other Employee Costs	102,428	104,064	1,635	2%	122,985	122,985	-	0%	
Sub Total Employee Costs	459,271	466,324	7,054	2%	551,111	551,111	-	0%	
Property Costs									
Other Property Costs	12,911	8,462	(4,450)	(53%)	10,000	10,000	-	0%	1
Sub Total Property Costs	12,911	8,462	(4,450)	(53%)	10,000	10,000	-	0%	
Supplies & Services	38,921	32,154	(6,767)	(21%)	38,000	38,000	-	0%	1
Transport & Plant Costs	51	846	795	94%	1,000	1,000	-	0%	
Third Party Payments									
Other Third Party Payments	2,379	4,231	1,852	44%	5,000	5,000	-	0%	
Sub Total Third Party Payments	2,379	4,231	1,852	44%	5,000	5,000	-	0%	
TOTAL EXPENDITURE	513,533	512,017	(1,516)	(0%)	605,111	605,111	-	0%	
Net Total	513,533	512,017	(1,516)	(0%)	605,111	605,111	-	0%	

Notes

1. Costs to be reallocated to operational budgets.



Committee Report by Directorate - Finance & Human Resources

For Year 16/17 Period 11 ending 04-Feb-2017

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Employee Costs									
Salaries	848,616	894,668	46,052	5%	1,012,334	1,057,334	45,000	4%	1
Other Employee Costs	251,431	254,424	2,993	1%	295,683	300,683	5,000	2%	1
Sub Total Employee Costs	1,100,047	1,149,092	49,045	4%	1,308,018	1,358,018	50,000	4%	
Supplies & Services	(42,511)	(45,264)	(2,753)	6%	(53,493)	(53,493)	-	0%	
Transport & Plant Costs	1,300	846	(454)	(54%)	1,500	1,000	(500)	(50%)	
Third Party Payments									
Other Third Party Payments	55,106	51,066	(4,040)	(8%)	60,351	60,351	-	0%	
Sub Total Third Party Payments	55,106	51,066	(4,040)	(8%)	60,351	60,351	-	0%	
TOTAL EXPENDITURE	1,113,942	1,155,740	41,799	4%	1,316,375	1,365,875	49,500	4%	
Net Total	1,113,942	1,155,740	41,799	4%	1,316,375	1,365,875	49,500	4%	

Notes

1. Current position due to vacancies within the establishment.



Committee Report by Directorate - Digital

For Year 16/17 Period 11 ending 04-Feb-2017

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Employee Costs									
Salaries	396,591	484,998	88,407	18%	468,180	573,180	105,000	18%	1
Overtime	2,224	1,692	(532)	(31%)	2,500	2,000	(500)	(25%)	1
Other Employee Costs	111,509	137,701	26,191	19%	132,737	162,737	30,000	18%	1
Sub Total Employee Costs	510,325	624,391	114,067	18%	603,417	737,917	134,500	18%	
Supplies & Services	2,530	1,692	(837)	(49%)	2,000	2,000	-	0%	
Transport & Plant Costs	1,375	1,692	317	19%	2,000	2,000	-	0%	
TOTAL EXPENDITURE	514,230	627,776	113,546	18%	607,417	741,917	134,500	18%	
Net Total	514,230	627,776	113,546	18%	607,417	741,917	134,500	18%	

Notes

1. Current position due to vacancies within the establishment and departmental restructure.



Committee Report by Directorate - Communications

For Year 16/17 Period 11 ending 04-Feb-2017

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Employee Costs									
Salaries	137,159	205,689	68,530	33%	168,087	243,087	75,000	31%	1
Other Employee Costs	40,803	54,398	13,596	25%	49,289	64,289	15,000	23%	1
Sub Total Employee Costs	177,961	260,087	82,126	32%	217,376	307,376	90,000	29%	
Supplies & Services	138	1,692	1,555	92%	2,000	2,000	-	0%	
Transport & Plant Costs	41	3,385	3,343	99%	4,000	4,000	-	0%	
Third Party Payments									
Communications	56,981	161,615	104,634	65%	191,000	191,000	-	0%	2
Other Third Party Payments	176,467	135,385	(41,083)	(30%)	160,000	160,000	-	0%	2
Sub Total Third Party Payments	233,448	297,000	63,552	21%	351,000	351,000	-	0%	
TOTAL EXPENDITURE	411,588	562,164	150,575	27%	574,375	664,375	90,000	14%	
Net Total	411,588	562,164	150,575	27%	574,375	664,375	90,000	14%	

Notes

1. Current position due to vacancies within the establishment.
2. Current position due to timing issues in respect of expenditure/budget phasing. Net communications expenditure is underspent at P11.



Committee Report by Directorate - Legal Services

For Year 16/17 Period 11 ending 04-Feb-2017

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Employee Costs									
Salaries	143,841	213,475	69,635	33%	167,289	252,289	85,000	34%	1
Other Employee Costs	46,034	66,413	20,379	31%	58,489	78,489	20,000	25%	1
Sub Total Employee Costs	189,875	279,889	90,014	32%	225,778	330,778	105,000	32%	
Supplies & Services	105	2,115	2,010	95%	2,500	2,500	-	0%	
Transport & Plant Costs	58	592	534	90%	700	700	-	0%	
TOTAL EXPENDITURE	190,038	282,597	92,558	33%	228,978	333,978	105,000	31%	
Net Total	190,038	282,597	92,558	33%	228,978	333,978	105,000	31%	

Notes

1. Current position due to vacancies within the establishment.



Committee Report by Directorate - Business Support

For Year 16/17 Period 11 ending 04-Feb-2017

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Employee Costs									
Salaries	178,014	194,240	16,226	8%	212,057	229,557	17,500	8%	1
Other Employee Costs	49,132	53,125	3,992	8%	57,784	62,784	5,000	8%	1
Sub Total Employee Costs	227,146	247,365	20,219	8%	269,840	292,340	22,500	8%	
Supplies & Services	1,667	5,077	3,410	67%	6,000	6,000	-	0%	
Transport & Plant Costs	295	423	128	30%	500	500	-	0%	
TOTAL EXPENDITURE	229,108	252,865	23,757	9%	276,340	298,840	22,500	8%	
Net Total	229,108	252,865	23,757	9%	276,340	298,840	22,500	8%	

Notes

1. Current position due to vacancies within the establishment.



Committee Report by Directorate - Elected Members

For Year 16/17 Period 11 ending 04-Feb-2017

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Supplies & Services	32,334	51,556	19,222	37%	50,930	60,930	10,000	16%	1
Transport & Plant Costs	1,283	5,923	4,640	78%	7,000	7,000	-	0%	
Third Party Payments									
Other Third Party Payments	5,099	10,154	5,055	50%	12,000	12,000	-	0%	
Sub Total Third Party Payments	5,099	10,154	5,055	50%	12,000	12,000	-	0%	
TOTAL EXPENDITURE	38,716	67,633	28,917	43%	69,930	79,930	10,000	13%	
Net Total	38,716	67,633	28,917	43%	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 11 ending 04-Feb-2017

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Employee Costs									
Salaries	142,316	236,513	94,197	40%	179,515	279,515	100,000	36%	1
Other Employee Costs	908,831	259,498	(649,333)	(250%)	1,410,679	306,679	(1,104,000)	(360%)	2
Sub Total Employee Costs	1,051,147	496,011	(555,136)	(112%)	1,590,195	586,195	(1,004,000)	(171%)	
Property Costs									
Electricity	23,960	68,031	44,071	65%	35,400	80,400	45,000	56%	3
Repairs and Maintenance	100,855	77,360	(23,495)	(30%)	116,425	91,425	(25,000)	(27%)	4
Other Property Costs	355,708	338,597	(17,111)	(5%)	400,160	400,160	-	0%	
Sub Total Property Costs	480,522	483,987	3,465	1%	551,985	571,985	20,000	3%	
Supplies & Services	368,197	444,231	76,034	17%	525,000	525,000	-	0%	5
Third Party Payments									
Bus Operator Payments	-	126,923	126,923	100%	-	150,000	150,000	100%	6
Other Third Party Payments	724,002	1,058,539	334,536	32%	1,101,000	1,251,000	150,000	12%	7
Sub Total Third Party Payments	724,002	1,185,462	461,459	39%	1,101,000	1,401,000	300,000	21%	
Financing Costs									
Contribution to Subway Fund/Subway Infrastructure	8,493,269	7,025,615	(1,467,654)	(21%)	10,037,500	8,303,000	(1,734,500)	(21%)	8
Contribution to Capital Funded from Revenue	1,523,077	1,523,077	0	0%	1,800,000	1,800,000	-	0%	
Sub Total Financing Costs	10,016,346	8,548,692	(1,467,654)	(17%)	11,837,500	10,103,000	(1,734,500)	(17%)	
TOTAL EXPENDITURE	12,640,214	11,158,383	(1,481,831)	(13%)	15,605,680	13,187,180	(2,418,500)	(18%)	
INCOME									
Agency Fee Income - Councils	(846,154)	(846,154)	(0)	0%	(1,000,000)	(1,000,000)	-	0%	
Interest Received	(556,315)	(507,692)	48,622	(10%)	(600,000)	(600,000)	-	0%	9
Other Income	(513,030)	(404,182)	108,847	(27%)	(577,670)	(477,670)	100,000	(21%)	10
TOTAL INCOME	(1,915,498)	(1,758,029)	157,469	(9%)	(2,177,670)	(2,077,670)	100,000	(5%)	
Net Total	10,724,716	9,400,355	(1,324,361)	(14%)	13,428,010	11,109,510	(2,318,500)	(21%)	

Notes

1. Current position due to consolidation of the business development team within the new Digital department, which is partially offset with the reallocation of displaced staff.
2. The corporate employee costs budget includes a reduction in respect of staff turnover and an allowance for severance costs.
3. Savings in head office electricity costs as a result of the move from Consort House to 131 St Vincent Street.
4. Projected overspend due to increased maintenance costs within SPT properties.
5. Current position due to timing issues in respect of expenditure/budget phasing.
6. It is not anticipated that this budget will be required based on the current underspend in subsidised bus services reported to the Operations Committee.
7. Based on projected savings in legal, computer maintenance and consultancy fees.
8. Contribution to support the planned programme of works on Subway infrastructure as works have been carried out faster than originally anticipated and it was possible to accelerate works during the Subway suspension.
9. Current position due to close management of cash balances. However outturn remains unchanged due to negative impact to SPT's current rates from the recent interest rate change.
10. Additional rental income due for the Gartcraig Road site following a rent review.