



### Revenue Monitoring Report – as at 27 February 2016, Period 12

**Committee** Strategy and Programmes

**Date of meeting** 18 March 2016

**Date of report** 2 March 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 12 (27 February 2016) and the projected outturn for the financial year.

##### 2. Background

The Partnership core revenue budget for 2015/16 was set at £38.418m.

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 the agreed priorities. This has resulted in the number of virements between expenditure heads increasing, but maintaining all expenditure within the current budget. The position at Period 10, a forecast positive variance of £2.346m, did not include any proposed virements to achieve the required break-even position, to allow trends for both revenue and capital to be more fully established for the financial year.

##### 3. Current position

In 2015/16, 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.

The on-going savings programme continues to deliver significant savings in year, with all opportunities being taken to maximise efficiencies. In particular, strong subway income growth and careful management of employee costs, partially offset by increased subway fleet enhancement and tunnel enabling works, have contributed to forecast net income growth/savings of £4.053m. In total, £3.185m of the net position has been generated from additional service income.

Members are aware that SPT is required to achieve a year end break-even position. As previously reported, the revenue and capital programme outturn positions need to be managed on a complementary basis. The general capital programme delivery is particularly strong in 2015/16, across both internal and local authority led projects. This programme requires further funding support to meet existing outturn estimates. It is therefore proposed

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to allocate £3.596m to support this programme. This would result in a forecast net income growth/savings position of £0.457m. A formal break-even position will be achieved at year end, taking into account any further movements in revenue or the capital programme.

## 4. Conclusions

Having taken account of all SPT service priorities across the revenue and capital programmes, and the proposed contribution to the general capital programme, a positive variance of £0.457m 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 the year end.

## 5. Committee action

The committee is recommended to:

- note the projected outturn position on the information available at the end of Period 12.
- agree the proposed contribution to general capital of £3.596m.

## 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 12, 27 February 2016



Ref	Subjective Heading	Saving / (Overspend)	Variance Description
1	Subway income	£2,000,000	Income continues to show strong increases against budget.
2	Employee costs	£1,128,150	The forecast decrease reflects vacancies in the establishment. This is partially offset by additional overtime costs in support of subway infrastructure and maintenance activities.
3	Bus operations income	£750,000	Funding received from Glasgow City Council for Queen Elizabeth Hospital bus services managed by SPT. Also includes bus regulating income at the Queen Elizabeth University Hospital.
4	Bus Operator Payments	£500,000	Reflects projected underspend 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 Glasgow City Council.
5	Property Costs	£282,500	Based on current projections for insurance and electricity costs.
6	Interest received	£260,000	Increased income due to continued close management of cash balances.
7	Other Income	£175,000	Includes recovery of agreed legal costs from Network Rail for move to 131.
8	Third Party Payments	£125,000	As a result of projected savings across escalator and CCTV contracts.
9	Contribution to Capital Funded from Revenue	(£3,596,000)	Requested additional contribution to Capital Funded from Revenue to support delivery of the 2015/16 capital programme.
10	Supplies & Services	(£1,027,000)	The forecast increase includes the cost of subway fleet enhancement works. This programme of works is necessary to maintain the efficiency of the current rolling stock. There is also an under recovery of Subway and Projects capitalised salaries reflecting vacancies in the establishment during the financial year.
11	Transport and plant costs	(£140,500)	Due to increased number of bus vehicle repairs.
<b>Net forecast positive variance</b>		<b>£457,150</b>	



## Committee Report by Division

For Year 15/16 Period 12 ending 27-Feb-2016

	Year to Date				Annual Budget			
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %
<b>Chief Executive</b>								
Cabinet	571,882	579,221	7,339	1%	627,490	627,490	-	0%
<b>Total Chief Executive</b>	571,882	579,221	7,339	1%	627,490	627,490	-	0%
<b>Operations</b>								
Subway	191,740	1,711,763	1,520,023	89%	202,789	1,587,789	1,385,000	87%
Bus Operations	15,295,738	16,194,241	898,503	6%	16,778,762	17,543,762	765,000	4%
Projects	1,035,734	1,148,773	113,039	10%	1,130,004	1,244,504	114,500	9%
Health and Safety	110,423	132,926	22,503	17%	120,003	144,003	24,000	17%
Customer Standards	461,487	448,496	(12,991)	(3%)	500,370	485,870	(14,500)	(3%)
<b>Total Operations</b>	17,095,123	19,636,199	2,541,076	13%	18,731,928	21,005,928	2,274,000	11%
<b>Business Support</b>								
Finance & Human Resources	1,168,939	1,204,640	35,701	3%	1,268,177	1,305,027	36,850	3%
Information Technology	648,446	661,381	12,935	2%	710,496	716,496	6,000	1%
Communications	566,187	654,190	88,003	13%	628,856	708,706	79,850	11%
Legal Services	296,891	341,847	44,956	13%	326,334	370,334	44,000	12%
Business Support	261,874	268,066	6,192	2%	287,905	290,405	2,500	1%
Elected Members	37,529	74,243	36,714	49%	70,430	80,430	10,000	12%
Corporate	64,075	1,922,939	1,858,864	97%	483,234	2,083,184	1,599,950	77%
<b>Total Business Support</b>	3,043,941	5,127,306	2,083,366	41%	3,775,432	5,554,582	1,779,150	32%
<b>Contribution to Subway Modernisation Fund</b>	8,520,000	8,520,000	-	0%	9,230,000	9,230,000	-	0%
<b>Contribution to Capital Funded from Revenue</b>	1,846,154	1,846,154	-	0%	5,596,000	2,000,000	(3,596,000)	(180%)
<b>Net Total</b>	<b>31,077,100</b>	<b>35,708,881</b>	<b>4,631,781</b>	<b>13%</b>	<b>37,960,850</b>	<b>38,418,000</b>	<b>457,150</b>	<b>1%</b>



## Revenue Monitoring Report

For Year 15/16 Period 12 ending 27-Feb-2016

Notes

	Year to Date				Annual Budget				
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
<b>EXPENDITURE</b>									
<b>Employee Costs</b>									
Salaries	15,088,510	15,895,630	807,120	5%	16,391,266	17,220,266	829,000	5%	1
Overtime	820,527	628,431	(192,096)	(31%)	888,650	680,800	(207,850)	(31%)	2
Other Employee Costs	4,476,487	4,963,680	487,194	10%	4,870,320	5,377,320	507,000	9%	1
<b>Sub Total Employee Costs</b>	<b>20,385,523</b>	<b>21,487,741</b>	<b>1,102,218</b>	<b>5%</b>	<b>22,150,236</b>	<b>23,278,386</b>	<b>1,128,150</b>	<b>5%</b>	
<b>Property Costs</b>									
Electricity	1,441,795	1,692,831	251,036	15%	1,658,900	1,833,900	175,000	10%	3
Repairs and Maintenance	469,769	519,138	49,369	10%	562,400	562,400	-	0%	
Property Insurance	452,625	553,846	101,221	18%	500,000	600,000	100,000	17%	4
Other Property Costs	2,898,148	2,975,752	77,604	3%	3,216,231	3,223,731	7,500	0%	
<b>Sub Total Property Costs</b>	<b>5,262,337</b>	<b>5,741,567</b>	<b>479,230</b>	<b>8%</b>	<b>5,937,531</b>	<b>6,220,031</b>	<b>282,500</b>	<b>5%</b>	
<b>Supplies &amp; Services</b>	<b>2,075,591</b>	<b>1,211,097</b>	<b>(864,493)</b>	<b>(71%)</b>	<b>2,339,022</b>	<b>1,312,022</b>	<b>(1,027,000)</b>	<b>(78%)</b>	<b>5</b>
<b>Transport &amp; Plant Costs</b>	<b>349,641</b>	<b>256,892</b>	<b>(92,748)</b>	<b>(36%)</b>	<b>418,800</b>	<b>278,300</b>	<b>(140,500)</b>	<b>(50%)</b>	<b>6</b>
<b>Third Party Payments</b>									
Bus Operator Payments	11,147,836	11,651,908	504,072	4%	12,122,900	12,622,900	500,000	4%	7
Communications	329,384	356,308	26,923	8%	386,000	386,000	-	0%	
Other Third Party Payments	3,517,000	3,987,133	470,133	12%	4,194,394	4,319,394	125,000	3%	8
<b>Sub Total Third Party Payments</b>	<b>14,994,220</b>	<b>15,995,348</b>	<b>1,001,128</b>	<b>6%</b>	<b>16,703,294</b>	<b>17,328,294</b>	<b>625,000</b>	<b>4%</b>	
<b>Financing Costs</b>									
Contribution to Subway Modernisation Fund	8,520,000	8,520,000	-	0%	9,230,000	9,230,000	-	0%	
Contribution to Capital Funded from Revenue	1,846,154	1,846,154	-	0%	5,596,000	2,000,000	(3,596,000)	(180%)	
<b>Sub Total Financing Costs</b>	<b>10,366,154</b>	<b>10,366,154</b>	<b>-</b>	<b>0%</b>	<b>14,826,000</b>	<b>11,230,000</b>	<b>(3,596,000)</b>	<b>(32%)</b>	
<b>TOTAL EXPENDITURE</b>	<b>53,433,466</b>	<b>55,058,800</b>	<b>1,625,334</b>	<b>3%</b>	<b>62,374,883</b>	<b>59,647,033</b>	<b>(2,727,850)</b>	<b>(5%)</b>	
<b>INCOME</b>									
Subway Income	(16,569,202)	(14,714,011)	1,855,191	(13%)	(18,206,800)	(16,206,800)	2,000,000	(12%)	9
Bus Operations Income	(3,151,853)	(2,431,748)	720,106	(30%)	(3,384,393)	(2,634,393)	750,000	(28%)	10
Agency Fee Income - Councils	(1,108,945)	(1,105,698)	3,247	(0%)	(1,197,840)	(1,197,840)	-	0%	
Interest Received	(714,086)	(461,538)	252,548	(55%)	(760,000)	(500,000)	260,000	(52%)	11
Other Income	(812,279)	(636,923)	175,356	(28%)	(865,000)	(690,000)	175,000	(25%)	12
<b>TOTAL INCOME</b>	<b>(22,356,366)</b>	<b>(19,349,919)</b>	<b>3,006,447</b>	<b>(16%)</b>	<b>(24,414,033)</b>	<b>(21,229,033)</b>	<b>3,185,000</b>	<b>(15%)</b>	
<b>Net Total</b>	<b>31,077,100</b>	<b>35,708,881</b>	<b>4,631,781</b>	<b>13%</b>	<b>37,960,850</b>	<b>38,418,000</b>	<b>457,150</b>	<b>1%</b>	

### Notes

- Due to vacant posts in the establishment.
- As a result of increased infrastructure and maintenance activities.
- Current projections indicate that the corporate allowance for electricity will not be required.
- Based on confirmed annual costs for insurance.
- Projected outturn based on costs associated with fleet enhancement works (Bogies, Traction Motors and Camshafts) and under recovery of capitalised salaries.
- Overspend due to increased number of bus vehicle repairs.
- Current position reflects projected underspend 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 10).
- Current position due to timing issues in respect of expenditure/budget phasing. Outturn includes projected savings across escalator and CCTV contracts.
- Over recovery of income achieved to P12. Prudent estimate of additional income projected to financial year end.
- Year to date over recovery due to funding received from Glasgow City Council for Queen Elizabeth Hospital bus services and income in respect of bus regulating work at the Hospital.
- Due to close management of cash balances.
- Includes recovery of agreed legal costs from Network Rail for move to 131.



## Committee Report by Directorate - Cabinet

For Year 15/16 Period 12 ending 27-Feb-2016

	Year to Date				Annual Budget			
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %
<b>EXPENDITURE</b>								
<b>Employee Costs</b>								
Salaries	431,805	432,868	1,063	0%	468,940	468,940	-	0%
Other Employee Costs	132,026	131,584	(442)	(0%)	142,550	142,550	-	0%
<b>Sub Total Employee Costs</b>	<b>563,831</b>	<b>564,452</b>	<b>621</b>	<b>0%</b>	<b>611,490</b>	<b>611,490</b>	<b>-</b>	<b>0%</b>
<b>Supplies &amp; Services</b>	<b>2,840</b>	<b>4,615</b>	<b>1,775</b>	<b>38%</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>0%</b>
<b>Transport &amp; Plant Costs</b>	<b>5,211</b>	<b>10,154</b>	<b>4,943</b>	<b>49%</b>	<b>11,000</b>	<b>11,000</b>	<b>-</b>	<b>0%</b>
<b>TOTAL EXPENDITURE</b>	<b>571,882</b>	<b>579,221</b>	<b>7,339</b>	<b>1%</b>	<b>627,490</b>	<b>627,490</b>	<b>-</b>	<b>0%</b>
<b>Net Total</b>	<b>571,882</b>	<b>579,221</b>	<b>7,339</b>	<b>1%</b>	<b>627,490</b>	<b>627,490</b>	<b>-</b>	<b>0%</b>



## Committee Report by Directorate - Subway

For Year 15/16 Period 12 ending 27-Feb-2016

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
<b>EXPENDITURE</b>									
<b>Employee Costs</b>									
Salaries	6,873,400	6,749,576	(123,823)	(2%)	7,437,041	7,312,041	(125,000)	(2%)	1
Overtime	600,865	427,662	(173,203)	(41%)	653,300	463,300	(190,000)	(41%)	2
Other Employee Costs	1,832,745	1,931,070	98,325	5%	1,991,993	2,091,993	100,000	5%	3
<b>Sub Total Employee Costs</b>	<b>9,307,009</b>	<b>9,108,308</b>	<b>(198,701)</b>	<b>(2%)</b>	<b>10,082,334</b>	<b>9,867,334</b>	<b>(215,000)</b>	<b>(2%)</b>	
<b>Property Costs</b>									
Electricity	1,205,218	1,268,769	63,552	5%	1,374,500	1,374,500	-	0%	4
Property Insurance	452,625	553,846	101,221	18%	500,000	600,000	100,000	17%	5
Other Property Costs	1,462,273	1,445,435	(16,837)	(1%)	1,565,888	1,565,888	-	0%	
<b>Sub Total Property Costs</b>	<b>3,120,115</b>	<b>3,268,051</b>	<b>147,935</b>	<b>5%</b>	<b>3,440,388</b>	<b>3,540,388</b>	<b>100,000</b>	<b>3%</b>	
<b>Supplies &amp; Services</b>	<b>1,999,487</b>	<b>1,267,822</b>	<b>(731,664)</b>	<b>(58%)</b>	<b>2,123,474</b>	<b>1,373,474</b>	<b>(750,000)</b>	<b>(55%)</b>	6
<b>Transport &amp; Plant Costs</b>	<b>5,794</b>	<b>18,462</b>	<b>12,668</b>	<b>69%</b>	<b>20,000</b>	<b>20,000</b>	<b>-</b>	<b>0%</b>	
<b>Third Party Payments</b>									
Bus Operator Payments	21,965	32,308	10,343	32%	35,000	35,000	-	0%	
Other Third Party Payments	2,306,573	2,730,824	424,251	16%	2,708,393	2,958,393	250,000	8%	7
<b>Sub Total Third Party Payments</b>	<b>2,328,538</b>	<b>2,763,132</b>	<b>434,594</b>	<b>16%</b>	<b>2,743,393</b>	<b>2,993,393</b>	<b>250,000</b>	<b>8%</b>	
<b>TOTAL EXPENDITURE</b>	<b>16,760,943</b>	<b>16,425,775</b>	<b>(335,168)</b>	<b>(2%)</b>	<b>18,409,589</b>	<b>17,794,589</b>	<b>(615,000)</b>	<b>(3%)</b>	
<b>INCOME</b>									
Subway Income	(16,569,202)	(14,714,011)	1,855,191	(13%)	(18,206,800)	(16,206,800)	2,000,000	(12%)	8
<b>TOTAL INCOME</b>	<b>(16,569,202)</b>	<b>(14,714,011)</b>	<b>1,855,191</b>	<b>(13%)</b>	<b>(18,206,800)</b>	<b>(16,206,800)</b>	<b>2,000,000</b>	<b>(12%)</b>	
<b>Net Total</b>	<b>191,740</b>	<b>1,711,763</b>	<b>1,520,023</b>	<b>89%</b>	<b>202,789</b>	<b>1,587,789</b>	<b>1,385,000</b>	<b>87%</b>	

### Notes

1. Due to costs associated with the recent pay award.
2. As a result of increased infrastructure and maintenance activities.
3. Due to less employees being in the pension scheme than budgeted.
4. Current position due to timing issues in respect of expenditure/budget phasing.
5. Based on confirmed annual costs for insurance.
6. Projected outturn based on costs associated with fleet enhancement works (Bogies, Traction Motors and Camshafts) and under recovery of capitalised salaries.
7. Current position due to timing issues in respect of expenditure/budget phasing. Outturn includes projected savings across escalator, CCTV and agency staff contracts.
8. Over recovery of income achieved to P12. Prudent estimate of additional income projected to financial year end.



## Committee Report by Directorate - Bus Operations

For Year 15/16 Period 12 ending 27-Feb-2016

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
<b>EXPENDITURE</b>									
<b>Employee Costs</b>									
Salaries	4,106,415	4,101,857	(4,558)	(0%)	4,443,678	4,443,678	-	0%	
Overtime	192,992	189,692	(3,300)	(2%)	205,500	205,500	-	0%	
Other Employee Costs	1,003,261	1,135,835	132,573	12%	1,090,488	1,230,488	140,000	11%	1
<b>Sub Total Employee Costs</b>	<b>5,302,668</b>	<b>5,427,384</b>	<b>124,715</b>	<b>2%</b>	<b>5,739,666</b>	<b>5,879,666</b>	<b>140,000</b>	<b>2%</b>	
<b>Property Costs</b>									
Electricity	140,208	140,308	100	0%	152,000	152,000	-	0%	
Repairs and Maintenance	338,599	335,077	(3,522)	(1%)	363,000	363,000	-	0%	
Other Property Costs	1,090,234	1,166,242	76,008	7%	1,248,429	1,263,429	15,000	1%	2
<b>Sub Total Property Costs</b>	<b>1,569,041</b>	<b>1,641,627</b>	<b>72,586</b>	<b>4%</b>	<b>1,763,429</b>	<b>1,778,429</b>	<b>15,000</b>	<b>1%</b>	
<b>Supplies &amp; Services</b>	<b>246,161</b>	<b>294,092</b>	<b>47,931</b>	<b>16%</b>	<b>318,600</b>	<b>318,600</b>	<b>-</b>	<b>0%</b>	2
<b>Transport &amp; Plant Costs</b>	<b>330,528</b>	<b>196,984</b>	<b>(133,544)</b>	<b>(68%)</b>	<b>353,400</b>	<b>213,400</b>	<b>(140,000)</b>	<b>(66%)</b>	3
<b>Third Party Payments</b>									
Bus Operator Payments	11,125,871	11,158,062	32,190	0%	12,087,900	12,087,900	-	0%	4
Communications	8,163	18,462	10,298	56%	20,000	20,000	-	0%	
Other Third Party Payments	51,026	72,000	20,974	29%	78,000	78,000	-	0%	
<b>Sub Total Third Party Payments</b>	<b>11,185,061</b>	<b>11,248,523</b>	<b>63,462</b>	<b>1%</b>	<b>12,185,900</b>	<b>12,185,900</b>	<b>-</b>	<b>0%</b>	
<b>TOTAL EXPENDITURE</b>	<b>18,633,460</b>	<b>18,808,610</b>	<b>175,151</b>	<b>1%</b>	<b>20,360,994</b>	<b>20,375,994</b>	<b>15,000</b>	<b>0%</b>	
<b>INCOME</b>									
Bus Operations Income	(2,932,573)	(2,196,028)	736,545	(34%)	(3,129,030)	(2,379,030)	750,000	(32%)	5
Agency Fee Income - Councils	(405,148)	(418,341)	(13,193)	3%	(453,203)	(453,203)	-	0%	
<b>TOTAL INCOME</b>	<b>(3,337,721)</b>	<b>(2,614,369)</b>	<b>723,352</b>	<b>(28%)</b>	<b>(3,582,233)</b>	<b>(2,832,233)</b>	<b>750,000</b>	<b>(26%)</b>	
<b>Net Total</b>	<b>15,295,738</b>	<b>16,194,241</b>	<b>898,503</b>	<b>6%</b>	<b>16,778,762</b>	<b>17,543,762</b>	<b>765,000</b>	<b>4%</b>	

### Notes

1. Due to less employees being in the pension scheme than budgeted.
2. Current position due to timing issues in respect of expenditure/budget phasing.
3. Overspend due to increased number of bus vehicle repairs.
4. Current position reflects projected underspend reported to the Operations Committee offset by the costs for Queen Elizabeth Hospital bus contracts. These costs are fully offset by funding received by GCC (see note 5).
5. Year to date over recovery due to funding received from Glasgow City Council for Queen Elizabeth Hospital bus services and income in respect of bus regulating work at the Hospital.



## Committee Report by Directorate - Projects

For Year 15/16 Period 12 ending 27-Feb-2016



	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
<b>EXPENDITURE</b>									
<b>Employee Costs</b>									
Salaries	1,208,742	1,545,230	336,488	22%	1,323,999	1,673,999	350,000	21%	1
Overtime	5,362	-	(5,362)		5,500	-	(5,500)		
Other Employee Costs	330,428	399,139	68,711	17%	362,400	432,400	70,000	16%	1
<b>Sub Total Employee Costs</b>	<b>1,544,531</b>	<b>1,944,369</b>	<b>399,837</b>	<b>21%</b>	<b>1,691,899</b>	<b>2,106,399</b>	<b>414,500</b>	<b>20%</b>	
<b>Supplies &amp; Services</b>	<b>(542,718)</b>	<b>(839,442)</b>	<b>(296,724)</b>	<b>35%</b>	<b>(609,396)</b>	<b>(909,396)</b>	<b>(300,000)</b>	<b>33%</b>	1
<b>Transport &amp; Plant Costs</b>	<b>2,634</b>	<b>6,923</b>	<b>4,289</b>	<b>62%</b>	<b>7,500</b>	<b>7,500</b>	<b>-</b>	<b>0%</b>	
<b>Third Party Payments</b>									
Communications	5,287	13,846	8,559	62%	15,000	15,000	-	0%	
Other Third Party Payments	26,000	23,077	(2,923)	(13%)	25,000	25,000	-	0%	
<b>Sub Total Third Party Payments</b>	<b>31,287</b>	<b>36,923</b>	<b>5,636</b>	<b>15%</b>	<b>40,000</b>	<b>40,000</b>	<b>-</b>	<b>0%</b>	
<b>TOTAL EXPENDITURE</b>	<b>1,035,734</b>	<b>1,148,773</b>	<b>113,039</b>	<b>10%</b>	<b>1,130,004</b>	<b>1,244,504</b>	<b>114,500</b>	<b>9%</b>	
<b>Net Total</b>	<b>1,035,734</b>	<b>1,148,773</b>	<b>113,039</b>	<b>10%</b>	<b>1,130,004</b>	<b>1,244,504</b>	<b>114,500</b>	<b>9%</b>	

### Notes

1. Due to vacant posts in current establishment. Savings in employee costs partially offset by under recovery of capitalised salaries.



## Committee Report by Directorate - Health and Safety

For Year 15/16 Period 12 ending 27-Feb-2016

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
<b>EXPENDITURE</b>									
<b>Employee Costs</b>									
Salaries	86,667	102,630	15,964	16%	94,183	111,183	17,000	15%	1
Other Employee Costs	23,351	29,558	6,207	21%	25,021	32,021	7,000	22%	1
<b>Sub Total Employee Costs</b>	<b>110,018</b>	<b>132,188</b>	<b>22,170</b>	<b>17%</b>	<b>119,204</b>	<b>143,204</b>	<b>24,000</b>	<b>17%</b>	
<b>Supplies &amp; Services</b>	<b>331</b>	<b>554</b>	<b>223</b>	<b>40%</b>	<b>600</b>	<b>600</b>	<b>-</b>	<b>0%</b>	
<b>Transport &amp; Plant Costs</b>	<b>75</b>	<b>185</b>	<b>110</b>	<b>59%</b>	<b>200</b>	<b>200</b>	<b>-</b>	<b>0%</b>	
<b>TOTAL EXPENDITURE</b>	<b>110,423</b>	<b>132,926</b>	<b>22,503</b>	<b>17%</b>	<b>120,003</b>	<b>144,003</b>	<b>24,000</b>	<b>17%</b>	
<b>Net Total</b>	<b>110,423</b>	<b>132,926</b>	<b>22,503</b>	<b>17%</b>	<b>120,003</b>	<b>144,003</b>	<b>24,000</b>	<b>17%</b>	

### Notes

1. Due to a vacant post in establishment which has recently been filled.



## Committee Report by Directorate - Customer Standards

For Year 15/16 Period 12 ending 27-Feb-2016

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
<b>EXPENDITURE</b>									
<b>Employee Costs</b>									
Salaries	313,849	313,227	(622)	(0%)	339,329	339,329	-	0%	
Overtime	19,923	9,231	(10,692)	(116%)	21,000	10,000	(11,000)	(110%)	1
Other Employee Costs	86,322	88,192	1,870	2%	93,541	95,541	2,000	2%	
<b>Sub Total Employee Costs</b>	<b>420,093</b>	<b>410,649</b>	<b>(9,444)</b>	<b>(2%)</b>	<b>453,870</b>	<b>444,870</b>	<b>(9,000)</b>	<b>(2%)</b>	
<b>Property Costs</b>									
Other Property Costs	16,357	9,231	(7,126)	(77%)	17,500	10,000	(7,500)	(75%)	2
<b>Sub Total Property Costs</b>	<b>16,357</b>	<b>9,231</b>	<b>(7,126)</b>	<b>(77%)</b>	<b>17,500</b>	<b>10,000</b>	<b>(7,500)</b>	<b>(75%)</b>	
<b>Supplies &amp; Services</b>									
	21,384	23,077	1,693	7%	23,000	25,000	2,000	8%	1
<b>Transport &amp; Plant Costs</b>									
	653	923	270	29%	1,000	1,000	-	0%	
<b>Third Party Payments</b>									
Other Third Party Payments	3,000	4,615	1,615	35%	5,000	5,000	-	0%	
<b>Sub Total Third Party Payments</b>	<b>3,000</b>	<b>4,615</b>	<b>1,615</b>	<b>35%</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>0%</b>	
<b>TOTAL EXPENDITURE</b>	<b>461,487</b>	<b>448,496</b>	<b>(12,991)</b>	<b>(3%)</b>	<b>500,370</b>	<b>485,870</b>	<b>(14,500)</b>	<b>(3%)</b>	
<b>Net Total</b>	<b>461,487</b>	<b>448,496</b>	<b>(12,991)</b>	<b>(3%)</b>	<b>500,370</b>	<b>485,870</b>	<b>(14,500)</b>	<b>(3%)</b>	

### Notes

1. Increased overtime relating to strip out of Buchanan Bus Station in preparation for refit. This has been capitalised and corresponding recovery shown under supplies.
2. As a result of costs associated with additional supplies to support the facilities teams increased workload.



## Committee Report by Directorate - Finance & Human Resources

For Year 15/16 Period 12 ending 27-Feb-2016

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
<b>EXPENDITURE</b>									
<b>Employee Costs</b>									
Salaries	924,591	961,683	37,092	4%	1,001,823	1,041,823	40,000	4%	1
Overtime	121	-	(121)		150	-	(150)		
Other Employee Costs	242,087	267,314	25,227	9%	262,590	289,590	27,000	9%	1
<b>Sub Total Employee Costs</b>	<b>1,166,799</b>	<b>1,228,997</b>	<b>62,198</b>	<b>5%</b>	<b>1,264,563</b>	<b>1,331,413</b>	<b>66,850</b>	<b>5%</b>	
<b>Supplies &amp; Services</b>	<b>(61,925)</b>	<b>(48,357)</b>	<b>13,568</b>	<b>(28%)</b>	<b>(67,386)</b>	<b>(52,386)</b>	<b>15,000</b>	<b>(29%)</b>	
<b>Transport &amp; Plant Costs</b>	<b>1,061</b>	<b>923</b>	<b>(138)</b>	<b>(15%)</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>	<b>0%</b>	
<b>Third Party Payments</b>									
Other Third Party Payments	63,004	23,077	(39,928)	(173%)	70,000	25,000	(45,000)	(180%)	2
<b>Sub Total Third Party Payments</b>	<b>63,004</b>	<b>23,077</b>	<b>(39,928)</b>	<b>(173%)</b>	<b>70,000</b>	<b>25,000</b>	<b>(45,000)</b>	<b>(180%)</b>	
<b>TOTAL EXPENDITURE</b>	<b>1,168,939</b>	<b>1,204,640</b>	<b>35,701</b>	<b>3%</b>	<b>1,268,177</b>	<b>1,305,027</b>	<b>36,850</b>	<b>3%</b>	
<b>Net Total</b>	<b>1,168,939</b>	<b>1,204,640</b>	<b>35,701</b>	<b>3%</b>	<b>1,268,177</b>	<b>1,305,027</b>	<b>36,850</b>	<b>3%</b>	

### Notes

1. Due to vacancies and minor changes in the current establishment.
2. Costs associated with additional procurement support to assist with the Subway Planning Improvement Plan.

# Committee Report by Directorate - Information Technology

For Year 15/16 Period 12 ending 27-Feb-2016



EXPENDITURE	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
<b>Employee Costs</b>									
Salaries	454,475	513,774	59,298	12%	496,588	556,588	60,000	11%	1
Overtime	317	1,846	1,529	83%	2,000	2,000	-	0%	
Other Employee Costs	112,863	142,069	29,206	21%	123,908	153,908	30,000	19%	1
<b>Sub Total Employee Costs</b>	<b>567,655</b>	<b>657,689</b>	<b>90,033</b>	<b>14%</b>	<b>622,496</b>	<b>712,496</b>	<b>90,000</b>	<b>13%</b>	
<b>Supplies &amp; Services</b>	<b>3,892</b>	<b>1,846</b>	<b>(2,046)</b>	<b>(111%)</b>	<b>6,000</b>	<b>2,000</b>	<b>(4,000)</b>	<b>(200%)</b>	
<b>Transport &amp; Plant Costs</b>	<b>699</b>	<b>1,846</b>	<b>1,148</b>	<b>62%</b>	<b>2,000</b>	<b>2,000</b>	<b>-</b>	<b>0%</b>	
<b>Third Party Payments</b>									
Other Third Party Payments	76,200	-	(76,200)		80,000	-	(80,000)		1
<b>Sub Total Third Party Payments</b>	<b>76,200</b>	<b>-</b>	<b>(76,200)</b>		<b>80,000</b>	<b>-</b>	<b>(80,000)</b>		
<b>TOTAL EXPENDITURE</b>	<b>648,446</b>	<b>661,381</b>	<b>12,935</b>	<b>2%</b>	<b>710,496</b>	<b>716,496</b>	<b>6,000</b>	<b>1%</b>	
<b>Net Total</b>	<b>648,446</b>	<b>661,381</b>	<b>12,935</b>	<b>2%</b>	<b>710,496</b>	<b>716,496</b>	<b>6,000</b>	<b>1%</b>	

## Notes

1. Underspend in employee costs offset by the cost of agency staff covering for vacant posts on a temporary basis post restructure.

# Committee Report by Directorate - Communications

For Year 15/16 Period 12 ending 27-Feb-2016



	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
<b>EXPENDITURE</b>									
<b>Employee Costs</b>									
Salaries	200,516	252,059	51,543	20%	218,064	273,064	55,000	20%	1
Overtime	121	-	(121)		150	-	(150)		
Other Employee Costs	47,671	72,593	24,922	34%	53,642	78,642	25,000	32%	1
<b>Sub Total Employee Costs</b>	<b>248,308</b>	<b>324,652</b>	<b>76,344</b>	<b>24%</b>	<b>271,856</b>	<b>351,706</b>	<b>79,850</b>	<b>23%</b>	
<b>Supplies &amp; Services</b>	<b>1,488</b>	<b>1,846</b>	<b>359</b>	<b>19%</b>	<b>2,000</b>	<b>2,000</b>	<b>-</b>	<b>0%</b>	
<b>Transport &amp; Plant Costs</b>	<b>458</b>	<b>3,692</b>	<b>3,235</b>	<b>88%</b>	<b>4,000</b>	<b>4,000</b>	<b>-</b>	<b>0%</b>	
<b>Third Party Payments</b>									
Communications	315,934	324,000	8,066	2%	351,000	351,000	-	0%	
<b>Sub Total Third Party Payments</b>	<b>315,934</b>	<b>324,000</b>	<b>8,066</b>	<b>2%</b>	<b>351,000</b>	<b>351,000</b>	<b>-</b>	<b>0%</b>	
<b>TOTAL EXPENDITURE</b>	<b>566,187</b>	<b>654,190</b>	<b>88,003</b>	<b>13%</b>	<b>628,856</b>	<b>708,706</b>	<b>79,850</b>	<b>11%</b>	
<b>Net Total</b>	<b>566,187</b>	<b>654,190</b>	<b>88,003</b>	<b>13%</b>	<b>628,856</b>	<b>708,706</b>	<b>79,850</b>	<b>11%</b>	

## Notes

1. Savings in employee costs as a result of the new Comms team structure. Vacant posts in the new structure have been filled.

## Committee Report by Directorate - Legal Services

For Year 15/16 Period 12 ending 27-Feb-2016



	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
<b>EXPENDITURE</b>									
<b>Employee Costs</b>									
Salaries	230,093	260,966	30,873	12%	250,713	282,713	32,000	11%	1
Other Employee Costs	66,018	77,927	11,909	15%	72,421	84,421	12,000	14%	1
<b>Sub Total Employee Costs</b>	<b>296,111</b>	<b>338,893</b>	<b>42,782</b>	<b>13%</b>	<b>323,134</b>	<b>367,134</b>	<b>44,000</b>	<b>12%</b>	
<b>Supplies &amp; Services</b>	<b>365</b>	<b>2,308</b>	<b>1,942</b>	<b>84%</b>	<b>2,500</b>	<b>2,500</b>	<b>-</b>	<b>0%</b>	
<b>Transport &amp; Plant Costs</b>	<b>414</b>	<b>646</b>	<b>232</b>	<b>36%</b>	<b>700</b>	<b>700</b>	<b>-</b>	<b>0%</b>	
<b>TOTAL EXPENDITURE</b>	<b>296,891</b>	<b>341,847</b>	<b>44,956</b>	<b>13%</b>	<b>326,334</b>	<b>370,334</b>	<b>44,000</b>	<b>12%</b>	
<b>Net Total</b>	<b>296,891</b>	<b>341,847</b>	<b>44,956</b>	<b>13%</b>	<b>326,334</b>	<b>370,334</b>	<b>44,000</b>	<b>12%</b>	

### Notes

1. Due to vacant posts in the establishment.

## Committee Report by Directorate - Business Support

For Year 15/16 Period 12 ending 27-Feb-2016



	Year to Date				Annual Budget			
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %
<b>EXPENDITURE</b>								
<b>Employee Costs</b>								
Salaries	205,348	204,972	(377)	(0%)	222,053	222,053	-	0%
Overtime	819	-	(819)		1,000	-	(1,000)	
Other Employee Costs	51,468	55,248	3,780	7%	55,852	59,852	4,000	7%
<b>Sub Total Employee Costs</b>	<b>257,635</b>	<b>260,220</b>	<b>2,584</b>	<b>1%</b>	<b>278,905</b>	<b>281,905</b>	<b>3,000</b>	<b>1%</b>
<b>Supplies &amp; Services</b>	<b>3,320</b>	<b>7,385</b>	<b>4,064</b>	<b>55%</b>	<b>8,000</b>	<b>8,000</b>	<b>-</b>	<b>0%</b>
<b>Transport &amp; Plant Costs</b>	<b>918</b>	<b>462</b>	<b>(457)</b>	<b>(99%)</b>	<b>1,000</b>	<b>500</b>	<b>(500)</b>	<b>(100%)</b>
<b>TOTAL EXPENDITURE</b>	<b>261,874</b>	<b>268,066</b>	<b>6,192</b>	<b>2%</b>	<b>287,905</b>	<b>290,405</b>	<b>2,500</b>	<b>1%</b>
<b>Net Total</b>	<b>261,874</b>	<b>268,066</b>	<b>6,192</b>	<b>2%</b>	<b>287,905</b>	<b>290,405</b>	<b>2,500</b>	<b>1%</b>



## Committee Report by Directorate - Elected Members

For Year 15/16 Period 12 ending 27-Feb-2016



	Year to Date				Annual Budget			
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %
<b>EXPENDITURE</b>								
Supplies & Services	31,558	56,705	25,146	44%	51,430	61,430	10,000	16%
Transport & Plant Costs	1,174	6,462	5,288	82%	7,000	7,000	-	0%
Third Party Payments								
Other Third Party Payments	4,797	11,077	6,280	57%	12,000	12,000	-	0%
<b>Sub Total Third Party Payments</b>	<b>4,797</b>	<b>11,077</b>	<b>6,280</b>	<b>57%</b>	<b>12,000</b>	<b>12,000</b>	<b>-</b>	<b>0%</b>
<b>TOTAL EXPENDITURE</b>	<b>37,529</b>	<b>74,243</b>	<b>36,714</b>	<b>49%</b>	<b>70,430</b>	<b>80,430</b>	<b>10,000</b>	<b>12%</b>
<b>Net Total</b>	<b>37,529</b>	<b>74,243</b>	<b>36,714</b>	<b>49%</b>	<b>70,430</b>	<b>80,430</b>	<b>10,000</b>	<b>12%</b>



## Committee Report by Directorate - Corporate

For Year 15/16 Period 12 ending 27-Feb-2016

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
<b>EXPENDITURE</b>									
<b>Employee Costs</b>									
Salaries	52,609	456,788	404,179	88%	94,854	494,854	400,000	81%	1
Overtime	7	-	(7)		50	-	(50)		
Other Employee Costs	548,247	633,152	84,905	13%	595,915	685,915	90,000	13%	2
<b>Sub Total Employee Costs</b>	<b>600,863</b>	<b>1,089,940</b>	<b>489,077</b>	<b>45%</b>	<b>690,819</b>	<b>1,180,769</b>	<b>489,950</b>	<b>41%</b>	
<b>Property Costs</b>									
Electricity	96,369	283,754	187,385	66%	132,400	307,400	175,000	57%	3
Repairs and Maintenance	131,170	184,062	52,891	29%	199,400	199,400	-	0%	
Other Property Costs	329,285	354,844	25,559	7%	384,414	384,414	-	0%	
<b>Sub Total Property Costs</b>	<b>556,824</b>	<b>822,659</b>	<b>265,835</b>	<b>32%</b>	<b>716,214</b>	<b>891,214</b>	<b>175,000</b>	<b>20%</b>	
<b>Supplies &amp; Services</b>	<b>369,407</b>	<b>438,646</b>	<b>69,239</b>	<b>16%</b>	<b>475,200</b>	<b>475,200</b>	<b>-</b>	<b>0%</b>	
<b>Transport &amp; Plant Costs</b>	<b>23</b>	<b>9,231</b>	<b>9,208</b>	<b>100%</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>	<b>0%</b>	
<b>Third Party Payments</b>									
Bus Operator Payments	-	461,538	461,538	100%	-	500,000	500,000	100%	4
Other Third Party Payments	986,400	1,122,462	136,063	12%	1,216,001	1,216,001	-	0%	5
<b>Sub Total Third Party Payments</b>	<b>986,400</b>	<b>1,584,001</b>	<b>597,601</b>	<b>38%</b>	<b>1,216,001</b>	<b>1,716,001</b>	<b>500,000</b>	<b>29%</b>	
<b>Financing Costs</b>									
Contribution to Subway Modernisation Fund	8,520,000	8,520,000	-	0%	9,230,000	9,230,000	-	0%	
Contribution to Capital Funded from Revenue	1,846,154	1,846,154	-	0%	5,596,000	2,000,000	(3,596,000)	(180%)	
<b>Sub Total Financing Costs</b>	<b>10,366,154</b>	<b>10,366,154</b>	<b>-</b>	<b>0%</b>	<b>14,826,000</b>	<b>11,230,000</b>	<b>(3,596,000)</b>	<b>(32%)</b>	
<b>TOTAL EXPENDITURE</b>	<b>12,879,671</b>	<b>14,310,631</b>	<b>1,430,960</b>	<b>10%</b>	<b>17,934,234</b>	<b>15,503,184</b>	<b>(2,431,050)</b>	<b>(16%)</b>	
<b>INCOME</b>									
Agency Fee Income - Councils	(923,077)	(923,077)	-	0%	(1,000,000)	(1,000,000)	-	0%	
Interest Received	(714,086)	(461,538)	252,548	(55%)	(760,000)	(500,000)	260,000	(52%)	6
Other Income	(812,279)	(636,923)	175,356	(28%)	(865,000)	(690,000)	175,000	(25%)	7
<b>TOTAL INCOME</b>	<b>(2,449,442)</b>	<b>(2,021,538)</b>	<b>427,904</b>	<b>(21%)</b>	<b>(2,625,000)</b>	<b>(2,190,000)</b>	<b>435,000</b>	<b>(20%)</b>	
<b>Net Total</b>	<b>10,430,228</b>	<b>12,289,093</b>	<b>1,858,864</b>	<b>15%</b>	<b>15,309,234</b>	<b>13,313,184</b>	<b>(1,996,050)</b>	<b>(15%)</b>	

### Notes

1. As a result of pay awards being charged direct to departments.
2. Includes costs associated with Voluntary Severance.
3. Current projections indicate that this budget will not be required.
4. Given recent Operations Committee projections this budget will not be utilised.
5. Current position due to timing issues in respect of expenditure/budget phasing.
6. Due to close management of cash balances.
7. Includes recovery of agreed legal costs from Network Rail for move to 131.