



## Revenue Monitoring Report as at 4 January 2020, Period 10

**Committee** Strategy & Programmes

**Date of meeting** 7 February 2020

**Date of report** 22 January 2020

### Report by Assistant Chief Executive

#### 1. Object of report

To advise members of the committee of the revenue expenditure incurred as at the end of Period 10 (4 January 2020) and the projected outturn for the current financial year.

#### 2. 2019/20 Current Position

The Partnership core revenue budget for 2019/20 was set at £36.500 million.

In 2019/20 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.

SPT has made significant savings under employee costs through the continued review of services to ensure that the organisation continues to deliver in the most efficient and effective manner. Although, SPT has recently filled a number of posts and continues to recruit in key areas, due to the time lag of recruitment, a significant underspend is forecast this financial year.

At Period 10, Subway income is ahead of budget by £0.886m or 5%. The over recovery of income achieved is due to increased ticket prices and maintaining patronage levels. The outturn has been projected to year end based on current trends and anticipated events which should have a positive impact on Subway income. This will continue to be reviewed in the remainder of the financial year.

As detailed in Appendix 1, there are other variances to the budget resulting in a positive variance at Period 10. It is proposed at this stage to allocate an additional £1.5m to the Subway Fund resulting in a net positive variance of £0.085m.

The contribution of £1.5m to the Subway Fund, in addition to the £2m approved at the Strategy and Programmes Committee on the 22 November 2019 will facilitate future capital and revenue spend on Subway Modernisation and the Subway, including Operational Readiness, as a whole. This may include any matters highlighted in the December 2019, Subway Modernisation progress update.

The recent Transport (Scotland) Act 2019 contains provisions to allow SPT to hold reserves in support of all its functions, and an updated reserves policy is being presented in a separate paper to this Committee.

### 3. Conclusions

Having taken account of all SPT service priorities across the revenue and capital programmes and the proposed contribution to the Subway Fund of £1.5m, a positive variance of £0.085m is forecast. All expenditure heads will continue to be monitored to ensure a year end break even position is achieved.

### 4. Committee action

The committee is recommended to:

- note the projected outturn position based on the information available at the end of Period 10; and
- agree the proposed additional contribution to the Subway Fund of £1.5m.

### 5. 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**

**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 10, 4 January 2020



Ref	Subjective Heading	Saving / (Overspend)	Variance Description
1	Employee Costs	£1,475,000	The projected underspend reflects savings from vacancies in the current establishment. Although, SPT has recently filled a number of posts and continues to recruit in key areas, due to the time lag of recruitment, a significant underspend is forecast this financial year.
2	Subway Income	£1,100,000	Over recovery of income achieved to P10 due to increased ticket prices and maintaining patronage levels. The outturn has been projected to year end based on current trends.
4	Bus Operator Payments	£450,000	The reduced outturn reflects the current position for subsidised bus services reported to the last Operations Committee. Although there is currently a projected underspend it should be noted that the 2019/20 approved budget was increased by £651k (5.6%). This increase has occurred in an environment where SPT's overall budget reduced by 1.22%. The net subsidised bus budget as a percentage of SPT's overall net budget increased from 31.3% in 2018/19 to 33.5% in 2019/20, which is an increase of 2.2%. This was to accommodate foreseen and unforeseen costs arising from tender renewals throughout 2019/20.
3	Interest Received	£400,000	The current position is due to continued close management of cash balances, which currently remain higher than long term forecasts as detailed in SPT's Treasury Management reports.
5	Property Costs	£70,000	Reduced outturn as a result of the approved tender price for contract cleaning being less than originally budgeted. Also reflects a review of anticipated repairs and maintenance costs to year end.
6	Supplies and Services	£64,000	Outturn reflects reduced expenditure in the rolling stock fleet enhancement programme in line with a review of key components and decommissioning strategy and capitalised salaries recoveries under Bus Operations. This is partially offset by projected under recovery of capitalised salaries under Projects.
7	Transport and Plant Costs	£26,000	Forecast saving due to prior investment in the current bus fleet assigned to subsidised bus contracts.
8	Contribution to Subway Fund	(£3,500,000)	The additional contribution of £1.5m to the Subway fund will facilitate future capital and revenue spend on Subway Modernisation and the Subway as a whole. This will also include any costs arising from a change to the Target Operating Model. The revised annual contribution is now £15.549 million, which keeps SPT on track for meeting its overall long term funding commitments.
<b>Net forecast saving / (overspend)</b>		<b>£85,000</b>	



# Committee Report by Division

For Year 19/20 Period 10 ending 04-Jan-2020

	Year to Date				Annual Budget			
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %
<b>Chief Executive</b>								
Cabinet	341,718	346,058	4,340	1%	445,875	449,875	4,000	1%
<b>Total Chief Executive</b>	341,718	346,058	4,340	1%	445,875	449,875	4,000	1%
<b>Operations</b>								
Subway	(891,082)	795,218	1,686,300	212%	(1,151,280)	723,720	1,875,000	259%
Bus Operations	11,792,145	12,740,152	948,007	7%	15,701,747	16,562,197	860,450	5%
Projects	707,333	728,538	21,204	3%	883,099	947,099	64,000	7%
Health and Safety	122,401	122,780	378	0%	159,614	159,614	-	0%
Customer Standards	410,514	430,928	20,414	5%	560,206	560,206	-	0%
<b>Total Operations</b>	12,141,312	14,817,615	2,676,303	18%	16,153,386	18,952,836	2,799,450	15%
<b>Business Support</b>								
Finance	1,015,599	1,144,122	128,522	11%	1,342,358	1,487,358	145,000	10%
Digital	705,616	769,438	63,822	8%	930,269	1,000,269	70,000	7%
Human Resources	205,446	206,999	1,553	1%	266,199	269,099	2,900	1%
Legal Services	198,279	371,562	173,283	47%	279,030	483,030	204,000	42%
Business Support	170,318	199,457	29,139	15%	226,294	259,294	33,000	13%
Elected Members	36,411	48,379	11,968	25%	62,893	62,893	-	0%
Contact Centre	341,433	344,789	3,356	1%	426,326	448,226	21,900	5%
Corporate	361,402	798,654	437,252	55%	733,500	1,038,250	304,750	29%
<b>Total Business Support</b>	3,034,504	3,883,400	848,896	22%	4,266,870	5,048,420	781,550	15%
<b>Contribution to Subway Fund</b>	11,268,149	9,268,150	(2,000,000)	(22%)	15,548,594	12,048,594	(3,500,000)	(29%)
<b>Net Total</b>	<b>26,785,683</b>	<b>28,315,222</b>	<b>1,529,540</b>	<b>5%</b>	<b>36,414,726</b>	<b>36,499,726</b>	<b>85,000</b>	<b>0%</b>



## Revenue Monitoring Report

For Year 19/20 Period 10 ending 04-Jan-2020

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
<b>EXPENDITURE</b>									
<b>Employee Costs</b>									
Salaries	12,342,636	13,308,680	966,044	7%	16,096,283	17,301,283	1,205,000	7%	1
Overtime	402,259	523,824	121,565	23%	593,972	680,972	87,000	13%	2
Other Employee Costs	4,112,694	4,237,751	125,057	3%	5,326,077	5,509,077	183,000	3%	1
<b>Sub Total Employee Costs</b>	<b>16,857,589</b>	<b>18,070,255</b>	<b>1,212,666</b>	<b>7%</b>	<b>22,016,332</b>	<b>23,491,332</b>	<b>1,475,000</b>	<b>6%</b>	
<b>Property Costs</b>									
Electricity	1,304,244	1,297,834	(6,410)	(0%)	1,697,184	1,687,184	(10,000)	(1%)	3
Repairs and Maintenance	232,775	320,769	87,995	27%	387,000	417,000	30,000	7%	3
Property Insurance	197,591	226,923	29,332	13%	295,000	295,000	-	0%	3
Other Property Costs	2,497,908	2,675,939	178,031	7%	3,428,720	3,478,720	50,000	1%	4
<b>Sub Total Property Costs</b>	<b>4,232,517</b>	<b>4,521,465</b>	<b>288,948</b>	<b>6%</b>	<b>5,807,905</b>	<b>5,877,905</b>	<b>70,000</b>	<b>1%</b>	
<b>Supplies &amp; Services</b>	<b>1,538,020</b>	<b>1,717,199</b>	<b>179,180</b>	<b>10%</b>	<b>2,168,359</b>	<b>2,232,359</b>	<b>64,000</b>	<b>3%</b>	<b>5</b>
<b>Transport &amp; Plant Costs</b>	<b>67,030</b>	<b>112,423</b>	<b>45,393</b>	<b>40%</b>	<b>120,150</b>	<b>146,150</b>	<b>26,000</b>	<b>18%</b>	<b>6</b>
<b>Third Party Payments</b>									
Bus Operator Payments	10,187,496	10,600,222	412,726	4%	13,330,288	13,780,288	450,000	3%	7
Communications	271,831	271,154	(677)	(0%)	352,500	352,500	-	0%	
Other Third Party Payments	4,245,563	4,360,104	114,541	3%	5,668,135	5,668,135	-	0%	8
<b>Sub Total Third Party Payments</b>	<b>14,704,890</b>	<b>15,231,480</b>	<b>526,590</b>	<b>3%</b>	<b>19,350,924</b>	<b>19,800,924</b>	<b>450,000</b>	<b>2%</b>	
<b>Financing Costs</b>									
Contribution to Subway Fund	11,268,149	9,268,150	(2,000,000)	(22%)	15,548,594	12,048,594	(3,500,000)	(29%)	9
<b>Sub Total Financing Costs</b>	<b>11,268,149</b>	<b>9,268,150</b>	<b>(2,000,000)</b>	<b>(22%)</b>	<b>15,548,594</b>	<b>12,048,594</b>	<b>(3,500,000)</b>	<b>(29%)</b>	
<b>TOTAL EXPENDITURE</b>	<b>48,668,194</b>	<b>48,920,972</b>	<b>252,778</b>	<b>1%</b>	<b>65,012,264</b>	<b>63,597,263</b>	<b>(1,415,000)</b>	<b>(2%)</b>	
<b>INCOME</b>									
Subway Income	(17,083,974)	(16,198,413)	885,561	(5%)	(22,468,000)	(21,368,000)	1,100,000	(5%)	10
Bus Operations Income	(2,078,092)	(2,023,119)	54,974	(3%)	(2,630,054)	(2,630,054)	-	0%	
Agency Fee Income	(1,120,595)	(1,137,295)	(16,700)	1%	(1,478,484)	(1,478,484)	-	0%	
Interest Received	(1,278,833)	(923,077)	355,756	(39%)	(1,600,000)	(1,200,000)	400,000	(33%)	11
Other Income	(321,017)	(323,846)	(2,829)	1%	(421,000)	(421,000)	-	0%	
<b>TOTAL INCOME</b>	<b>(21,882,512)</b>	<b>(20,605,750)</b>	<b>1,276,762</b>	<b>(6%)</b>	<b>(28,597,538)</b>	<b>(27,097,538)</b>	<b>1,500,000</b>	<b>(6%)</b>	
<b>Net Total</b>	<b>26,785,683</b>	<b>28,315,222</b>	<b>1,529,540</b>	<b>5%</b>	<b>36,414,726</b>	<b>36,499,726</b>	<b>85,000</b>	<b>0%</b>	

### Notes

- As a result of vacant posts in the establishment.
- Due to close management of overtime.
- Current position due to timing issues in respect of expenditure/budget phasing.
- As a result of the approved tender price for contract cleaning being less than originally budgeted.
- Current position due to timing issues in respect of expenditure/budget phasing. Outturn reflects reduced expenditure in the rolling stock fleet enhancement programme in line with a review of key components and decommissioning strategy and capitalised salaries recoveries under Bus Operations. This is partially offset by projected under recovery of capitalised salaries under Projects.
- Forecast saving due to prior investment in the current bus fleet assigned to subsidised bus contracts.
- The reduced outturn reflects the current position for subsidised bus services reported to the last operations committee. This makes it unlikely that the full budget will be required in the current financial year.
- Due to additional agency staff costs under the contact centre offset by anticipated reduced expenditure under corporate consultancy and feasibility studies.
- The additional contribution to the Subway fund will facilitate future capital and revenue spend on Subway Modernisation and the Subway as a whole. The revised annual contribution is now £15.549 million, which keeps SPT on track for meeting its overall long term funding commitments.
- Over recovery of income achieved to P10 due to increased ticket prices and maintaining patronage levels. The outturn has been projected to year end based on current trends.
- Current position due to close management of cash balances, which currently remain higher than long term forecasts.



## Committee Report by Directorate - Cabinet

For Year 19/20 Period 10 ending 04-Jan-2020

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
<b>EXPENDITURE</b>									
<b>Employee Costs</b>									
Salaries	258,851	256,679	(2,172)	(1%)	333,682	333,682	-	0%	
Other Employee Costs	82,104	81,687	(417)	(1%)	106,193	106,193	-	0%	
<b>Sub Total Employee Costs</b>	<b>340,954</b>	<b>338,365</b>	<b>(2,589)</b>	<b>(1%)</b>	<b>439,875</b>	<b>439,875</b>	<b>-</b>	<b>0%</b>	
<b>Supplies &amp; Services</b>	<b>163</b>	<b>3,846</b>	<b>3,684</b>	<b>96%</b>	<b>3,000</b>	<b>5,000</b>	<b>2,000</b>	<b>40%</b>	1
<b>Transport &amp; Plant Costs</b>	<b>601</b>	<b>3,846</b>	<b>3,246</b>	<b>84%</b>	<b>3,000</b>	<b>5,000</b>	<b>2,000</b>	<b>40%</b>	1
<b>TOTAL EXPENDITURE</b>	<b>341,718</b>	<b>346,058</b>	<b>4,340</b>	<b>1%</b>	<b>445,875</b>	<b>449,875</b>	<b>4,000</b>	<b>1%</b>	
<b>Net Total</b>	<b>341,718</b>	<b>346,058</b>	<b>4,340</b>	<b>1%</b>	<b>445,875</b>	<b>449,875</b>	<b>4,000</b>	<b>1%</b>	

### Notes

1. Due to close management of budgets a reduced outturn is anticipated.



## Committee Report by Directorate - Subway

For Year 19/20 Period 10 ending 04-Jan-2020

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
<b>EXPENDITURE</b>									
<b>Employee Costs</b>									
Salaries	6,608,040	6,989,454	381,414	5%	8,586,290	9,086,290	500,000	6%	1
Overtime	371,822	467,286	95,464	20%	532,472	607,472	75,000	12%	2
Other Employee Costs	1,935,279	2,020,305	85,026	4%	2,526,397	2,626,397	100,000	4%	1
<b>Sub Total Employee Costs</b>	<b>8,915,141</b>	<b>9,477,045</b>	<b>561,904</b>	<b>6%</b>	<b>11,645,158</b>	<b>12,320,158</b>	<b>675,000</b>	<b>5%</b>	
<b>Property Costs</b>									
Electricity	1,124,789	1,121,614	(3,175)	(0%)	1,458,098	1,458,098	-	0%	3
Property Insurance	179,761	207,692	27,931	13%	270,000	270,000	-	0%	3
Other Property Costs	1,389,905	1,458,169	68,265	5%	1,895,620	1,895,620	-	0%	3
<b>Sub Total Property Costs</b>	<b>2,694,454</b>	<b>2,787,476</b>	<b>93,021</b>	<b>3%</b>	<b>3,623,719</b>	<b>3,623,719</b>	<b>-</b>	<b>0%</b>	
<b>Supplies &amp; Services</b>	<b>1,725,858</b>	<b>1,848,237</b>	<b>122,379</b>	<b>7%</b>	<b>2,302,708</b>	<b>2,402,708</b>	<b>100,000</b>	<b>4%</b>	<b>4</b>
<b>Transport &amp; Plant Costs</b>	<b>10,494</b>	<b>15,385</b>	<b>4,890</b>	<b>32%</b>	<b>20,000</b>	<b>20,000</b>	<b>-</b>	<b>0%</b>	
<b>Third Party Payments</b>									
Bus Operator Payments	17,565	15,385	(2,180)	(14%)	20,000	20,000	-	0%	
Other Third Party Payments	2,829,379	2,850,104	20,725	1%	3,705,135	3,705,135	-	0%	3
<b>Sub Total Third Party Payments</b>	<b>2,846,944</b>	<b>2,865,489</b>	<b>18,545</b>	<b>1%</b>	<b>3,725,135</b>	<b>3,725,135</b>	<b>-</b>	<b>0%</b>	
<b>TOTAL EXPENDITURE</b>	<b>16,192,892</b>	<b>16,993,631</b>	<b>800,739</b>	<b>5%</b>	<b>21,316,720</b>	<b>22,091,720</b>	<b>775,000</b>	<b>4%</b>	
<b>INCOME</b>									
Subway Income	(17,083,974)	(16,198,413)	885,561	(5%)	(22,468,000)	(21,368,000)	1,100,000	(5%)	5
<b>TOTAL INCOME</b>	<b>(17,083,974)</b>	<b>(16,198,413)</b>	<b>885,561</b>	<b>(5%)</b>	<b>(22,468,000)</b>	<b>(21,368,000)</b>	<b>1,100,000</b>	<b>(5%)</b>	
<b>Net Total</b>	<b>(891,082)</b>	<b>795,218</b>	<b>1,686,300</b>	<b>212%</b>	<b>(1,151,280)</b>	<b>723,720</b>	<b>1,875,000</b>	<b>259%</b>	

### Notes

1. As a result of vacant posts in the establishment some of which are in the process of being recruited.
2. Due to close management of overtime.
3. Current position due to timing issues in respect of expenditure/budget phasing.
4. Reduced expenditure anticipated in the rolling stock fleet enhancement programme in line with a review of key components and decommissioning strategy.
5. Over recovery of income achieved to P10 due to increased ticket prices and maintaining patronage levels. The outturn has been projected to year end based on current trends.



## Committee Report by Directorate - Bus Operations

For Year 19/20 Period 10 ending 04-Jan-2020

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
<b>EXPENDITURE</b>									
<b>Employee Costs</b>									
Salaries	1,819,452	2,139,329	319,877	15%	2,361,128	2,781,128	420,000	15%	1
Overtime	12,769	38,846	26,078	67%	30,500	50,500	20,000	40%	2
Other Employee Costs	520,370	620,653	100,283	16%	686,849	806,849	120,000	15%	1
<b>Sub Total Employee Costs</b>	<b>2,352,591</b>	<b>2,798,828</b>	<b>446,237</b>	<b>16%</b>	<b>3,078,477</b>	<b>3,638,477</b>	<b>560,000</b>	<b>15%</b>	
<b>Property Costs</b>									
Electricity	143,734	146,605	2,870	2%	190,586	190,586	-	0%	
Repairs and Maintenance	226,040	286,154	60,114	21%	372,000	372,000	-	0%	3
Property Insurance	8,741	11,539	2,798	24%	15,000	15,000	-	0%	
Other Property Costs	857,277	938,385	81,108	9%	1,169,900	1,219,900	50,000	4%	4
<b>Sub Total Property Costs</b>	<b>1,235,792</b>	<b>1,382,682</b>	<b>146,889</b>	<b>11%</b>	<b>1,747,486</b>	<b>1,797,486</b>	<b>50,000</b>	<b>3%</b>	
<b>Supplies &amp; Services</b>	<b>19,427</b>	<b>75,692</b>	<b>56,265</b>	<b>74%</b>	<b>68,400</b>	<b>98,400</b>	<b>30,000</b>	<b>30%</b>	<b>5</b>
<b>Transport &amp; Plant Costs</b>	<b>51,050</b>	<b>70,462</b>	<b>19,411</b>	<b>28%</b>	<b>72,150</b>	<b>91,600</b>	<b>19,450</b>	<b>21%</b>	<b>6</b>
<b>Third Party Payments</b>									
Bus Operator Payments	10,169,931	10,392,530	222,598	2%	13,310,288	13,510,288	200,000	1%	7
Communications	1,685	3,077	1,392	45%	3,000	4,000	1,000	25%	
Other Third Party Payments	162,386	163,846	1,461	1%	213,000	213,000	-	0%	
<b>Sub Total Third Party Payments</b>	<b>10,334,001</b>	<b>10,559,453</b>	<b>225,451</b>	<b>2%</b>	<b>13,526,289</b>	<b>13,727,289</b>	<b>201,000</b>	<b>1%</b>	
<b>TOTAL EXPENDITURE</b>	<b>13,992,862</b>	<b>14,887,117</b>	<b>894,254</b>	<b>6%</b>	<b>18,492,801</b>	<b>19,353,251</b>	<b>860,450</b>	<b>4%</b>	
<b>INCOME</b>									
Bus Operations Income	(2,078,092)	(2,023,119)	54,974	(3%)	(2,630,054)	(2,630,054)	-	0%	3
Agency Fee Income - Councils	(122,625)	(123,846)	(1,222)	1%	(161,000)	(161,000)	-	0%	
<b>TOTAL INCOME</b>	<b>(2,200,717)</b>	<b>(2,146,965)</b>	<b>53,752</b>	<b>(3%)</b>	<b>(2,791,054)</b>	<b>(2,791,054)</b>	<b>-</b>	<b>0%</b>	
<b>Net Total</b>	<b>11,792,145</b>	<b>12,740,152</b>	<b>948,007</b>	<b>7%</b>	<b>15,701,747</b>	<b>16,562,197</b>	<b>860,450</b>	<b>5%</b>	

### Notes

1. As a result of vacant posts in the establishment and displaced staff moved to corporate.
2. Due to close management of overtime.
3. Current position due to timing issues in respect of expenditure/budget phasing.
4. As a result of the approved tender price for contract cleaning being less than originally budgeted.
5. Underspend reflects capitalised salaries being recovered under supplies and services.
6. Forecast saving due to prior investment in the current bus fleet assigned to subsidised bus contracts.
7. Current position following the last Operations Committee. This is subject to change due to ongoing movements in the bus market.





## Committee Report by Directorate - Projects

For Year 19/20 Period 10 ending 04-Jan-2020

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
<b>EXPENDITURE</b>									
<b>Employee Costs</b>									
Salaries	1,005,015	1,106,238	101,223	9%	1,318,109	1,438,109	120,000	8%	1
Other Employee Costs	310,993	342,486	31,493	9%	405,232	445,232	40,000	9%	1
<b>Sub Total Employee Costs</b>	<b>1,316,008</b>	<b>1,448,724</b>	<b>132,716</b>	<b>9%</b>	<b>1,723,341</b>	<b>1,883,341</b>	<b>160,000</b>	<b>8%</b>	
<b>Supplies &amp; Services</b>	<b>(618,974)</b>	<b>(737,494)</b>	<b>(118,520)</b>	<b>16%</b>	<b>(858,742)</b>	<b>(958,742)</b>	<b>(100,000)</b>	<b>10%</b>	1
<b>Transport &amp; Plant Costs</b>	<b>2,317</b>	<b>11,539</b>	<b>9,222</b>	<b>80%</b>	<b>10,000</b>	<b>15,000</b>	<b>5,000</b>	<b>33%</b>	2
<b>Third Party Payments</b>									
Communications	7,982	5,769	(2,212)	(38%)	8,500	7,500	(1,000)	(13%)	3
<b>Sub Total Third Party Payments</b>	<b>7,982</b>	<b>5,769</b>	<b>(2,212)</b>	<b>(38%)</b>	<b>8,500</b>	<b>7,500</b>	<b>(1,000)</b>	<b>(13%)</b>	
<b>TOTAL EXPENDITURE</b>	<b>707,333</b>	<b>728,538</b>	<b>21,204</b>	<b>3%</b>	<b>883,099</b>	<b>947,099</b>	<b>64,000</b>	<b>7%</b>	
<b>Net Total</b>	<b>707,333</b>	<b>728,538</b>	<b>21,204</b>	<b>3%</b>	<b>883,099</b>	<b>947,099</b>	<b>64,000</b>	<b>7%</b>	

### Notes

1. Due to vacant posts in the current establishment. Savings in employee costs are partially offset by a year to date under recovery of capitalised salaries under supplies and services.
2. Reduced outturn reflects review of expenditure to date and also anticipated costs to year end.
3. Current position due to timing issues in respect of expenditure/budget phasing.



# Committee Report by Directorate - Health and Safety

For Year 19/20 Period 10 ending 04-Jan-2020

## EXPENDITURE

### Employee Costs

	Actual	Budget	Variance	Variance %
Salaries	93,574	94,006	433	0%
Other Employee Costs	28,324	28,158	(166)	(1%)

### Sub Total Employee Costs

	121,897	122,164	267	0%
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### Supplies & Services

	290	462	172	37%
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### Transport & Plant Costs

	214	154	(60)	(39%)
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### TOTAL EXPENDITURE

	<b>122,401</b>	<b>122,780</b>	<b>378</b>	<b>0%</b>
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### Net Total

	<b>122,401</b>	<b>122,780</b>	<b>378</b>	<b>0%</b>
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## Annual Budget

Projected Outturn	Annual Budget	Variance	Variance %
122,208	122,208	-	0%
36,606	36,606	-	0%

158,814	158,814	-	0%
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550	600	50	8%
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250	200	(50)	(25%)
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<b>159,614</b>	<b>159,614</b>	<b>-</b>	<b>0%</b>
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<b>159,614</b>	<b>159,614</b>	<b>-</b>	<b>0%</b>
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## Committee Report by Directorate - Customer Standards

For Year 19/20 Period 10 ending 04-Jan-2020

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
<b>EXPENDITURE</b>									
<b>Employee Costs</b>									
Salaries	297,081	296,326	(756)	(0%)	385,223	385,223	-	0%	
Overtime	6,049	11,539	5,489	48%	15,000	15,000	-	0%	
Other Employee Costs	88,433	87,679	(753)	(1%)	113,983	113,983	-	0%	
<b>Sub Total Employee Costs</b>	<b>391,563</b>	<b>395,543</b>	<b>3,980</b>	<b>1%</b>	<b>514,206</b>	<b>514,206</b>	<b>-</b>	<b>0%</b>	
<b>Supplies &amp; Services</b>	<b>18,901</b>	<b>34,615</b>	<b>15,715</b>	<b>45%</b>	<b>45,000</b>	<b>45,000</b>	<b>-</b>	<b>0%</b>	1
<b>Transport &amp; Plant Costs</b>	<b>50</b>	<b>769</b>	<b>719</b>	<b>93%</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>	<b>0%</b>	
<b>TOTAL EXPENDITURE</b>	<b>410,514</b>	<b>430,928</b>	<b>20,414</b>	<b>5%</b>	<b>560,206</b>	<b>560,206</b>	<b>-</b>	<b>0%</b>	
<b>Net Total</b>	<b>410,514</b>	<b>430,928</b>	<b>20,414</b>	<b>5%</b>	<b>560,206</b>	<b>560,206</b>	<b>-</b>	<b>0%</b>	

### Notes

1. Current position due to timing issues in respect of expenditure/budget phasing.



## Committee Report by Directorate - Finance

For Year 19/20 Period 10 ending 04-Jan-2020

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
<b>EXPENDITURE</b>									
<b>Employee Costs</b>									
Salaries	741,185	856,000	114,815	13%	982,800	1,112,800	130,000	12%	1
Overtime	(43)	385	427	111%	500	500	-	0%	
Other Employee Costs	215,839	246,660	30,821	12%	285,659	320,659	35,000	11%	1
<b>Sub Total Employee Costs</b>	<b>956,982</b>	<b>1,103,045</b>	<b>146,063</b>	<b>13%</b>	<b>1,268,958</b>	<b>1,433,958</b>	<b>165,000</b>	<b>12%</b>	
<b>Supplies &amp; Services</b>	<b>33,922</b>	<b>24,615</b>	<b>(9,306)</b>	<b>(38%)</b>	<b>42,000</b>	<b>32,000</b>	<b>(10,000)</b>	<b>(31%)</b>	2
<b>Transport &amp; Plant Costs</b>	<b>202</b>	<b>1,077</b>	<b>875</b>	<b>81%</b>	<b>1,400</b>	<b>1,400</b>	<b>-</b>	<b>0%</b>	
<b>Third Party Payments</b>									
Other Third Party Payments	24,495	15,385	(9,110)	(59%)	30,000	20,000	(10,000)	(50%)	3
<b>Sub Total Third Party Payments</b>	<b>24,495</b>	<b>15,385</b>	<b>(9,110)</b>	<b>(59%)</b>	<b>30,000</b>	<b>20,000</b>	<b>(10,000)</b>	<b>(50%)</b>	
<b>TOTAL EXPENDITURE</b>	<b>1,015,599</b>	<b>1,144,122</b>	<b>128,522</b>	<b>11%</b>	<b>1,342,358</b>	<b>1,487,358</b>	<b>145,000</b>	<b>10%</b>	
<b>Net Total</b>	<b>1,015,599</b>	<b>1,144,122</b>	<b>128,522</b>	<b>11%</b>	<b>1,342,358</b>	<b>1,487,358</b>	<b>145,000</b>	<b>10%</b>	

### Notes

1. As a result of vacant posts in the establishment.
2. The expenditure relates to purchase of Zonocard tickets.
3. Overspend to P10 as a result of costs associated with a Zonocard review and this has been reflected in the projected outturn.



## Committee Report by Directorate - Digital

For Year 19/20 Period 10 ending 04-Jan-2020

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
<b>EXPENDITURE</b>									
<b>Employee Costs</b>									
Salaries	546,516	586,070	39,554	7%	711,891	761,891	50,000	7%	1
Overtime	(2)	2,308	2,309	100%	3,000	3,000	-	0%	
Other Employee Costs	153,791	173,368	19,577	11%	200,378	225,378	25,000	11%	1
<b>Sub Total Employee Costs</b>	<b>700,305</b>	<b>761,745</b>	<b>61,440</b>	<b>8%</b>	<b>915,269</b>	<b>990,269</b>	<b>75,000</b>	<b>8%</b>	
<b>Supplies &amp; Services</b>	<b>746</b>	<b>3,077</b>	<b>2,331</b>	<b>76%</b>	<b>4,000</b>	<b>4,000</b>	<b>-</b>	<b>0%</b>	
<b>Transport &amp; Plant Costs</b>	<b>457</b>	<b>4,615</b>	<b>4,158</b>	<b>90%</b>	<b>6,000</b>	<b>6,000</b>	<b>-</b>	<b>0%</b>	
<b>Third Party Payments</b>									
Other Third Party Payments	4,107	-	(4,107)		5,000	-	(5,000)		2
<b>Sub Total Third Party Payments</b>	<b>4,107</b>	<b>-</b>	<b>(4,107)</b>		<b>5,000</b>	<b>-</b>	<b>(5,000)</b>		
<b>TOTAL EXPENDITURE</b>	<b>705,616</b>	<b>769,438</b>	<b>63,822</b>	<b>8%</b>	<b>930,269</b>	<b>1,000,269</b>	<b>70,000</b>	<b>7%</b>	
<b>Net Total</b>	<b>705,616</b>	<b>769,438</b>	<b>63,822</b>	<b>8%</b>	<b>930,269</b>	<b>1,000,269</b>	<b>70,000</b>	<b>7%</b>	

### Notes

1. As a result of vacant posts in the establishment some of which have recently been recruited.
2. Consultancy support in relation to the development of SPT microsites.



## Committee Report by Directorate - Human Resources

For Year 19/20 Period 10 ending 04-Jan-2020

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
<b>EXPENDITURE</b>									
<b>Employee Costs</b>									
Salaries	153,860	154,842	982	1%	201,294	201,294	-	0%	
Other Employee Costs	48,722	46,773	(1,949)	(4%)	60,805	60,805	-	0%	
<b>Sub Total Employee Costs</b>	<b>202,581</b>	<b>201,615</b>	<b>(967)</b>	<b>(0%)</b>	<b>262,099</b>	<b>262,099</b>	<b>-</b>	<b>0%</b>	
<b>Supplies &amp; Services</b>	<b>2,857</b>	<b>5,385</b>	<b>2,528</b>	<b>47%</b>	<b>4,000</b>	<b>7,000</b>	<b>3,000</b>	<b>43%</b>	1
<b>Transport &amp; Plant Costs</b>	<b>8</b>	<b>-</b>	<b>(8)</b>		<b>100</b>	<b>-</b>	<b>(100)</b>		
<b>TOTAL EXPENDITURE</b>	<b>205,446</b>	<b>206,999</b>	<b>1,553</b>	<b>1%</b>	<b>266,199</b>	<b>269,099</b>	<b>2,900</b>	<b>1%</b>	
<b>Net Total</b>	<b>205,446</b>	<b>206,999</b>	<b>1,553</b>	<b>1%</b>	<b>266,199</b>	<b>269,099</b>	<b>2,900</b>	<b>1%</b>	

### Notes

1. Reduced outturn reflects review of expenditure to date and also anticipated costs to year end.



## Committee Report by Directorate - Legal Services

For Year 19/20 Period 10 ending 04-Jan-2020

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
<b>EXPENDITURE</b>									
<b>Employee Costs</b>									
Salaries	159,364	283,818	124,453	44%	218,963	368,963	150,000	41%	1
Other Employee Costs	46,772	85,552	38,780	45%	66,218	111,218	45,000	40%	1
<b>Sub Total Employee Costs</b>	<b>206,137</b>	<b>369,370</b>	<b>163,233</b>	<b>44%</b>	<b>285,180</b>	<b>480,180</b>	<b>195,000</b>	<b>41%</b>	
<b>Supplies &amp; Services</b>	<b>(8,080)</b>	<b>1,539</b>	<b>9,618</b>	<b>625%</b>	<b>(7,000)</b>	<b>2,000</b>	<b>9,000</b>	<b>450%</b>	2
<b>Transport &amp; Plant Costs</b>	<b>222</b>	<b>654</b>	<b>432</b>	<b>66%</b>	<b>850</b>	<b>850</b>	<b>-</b>	<b>0%</b>	
<b>TOTAL EXPENDITURE</b>	<b>198,279</b>	<b>371,562</b>	<b>173,283</b>	<b>47%</b>	<b>279,030</b>	<b>483,030</b>	<b>204,000</b>	<b>42%</b>	
<b>Net Total</b>	<b>198,279</b>	<b>371,562</b>	<b>173,283</b>	<b>47%</b>	<b>279,030</b>	<b>483,030</b>	<b>204,000</b>	<b>42%</b>	

### Notes

1. As a result of vacant posts in the establishment.
2. Outturn reduced reflects capitalised salary recoveries for the estates surveyor's support to capital projects.



## Committee Report by Directorate - Business Support

For Year 19/20 Period 10 ending 04-Jan-2020

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
<b>EXPENDITURE</b>									
<b>Employee Costs</b>									
Salaries	129,111	151,287	22,176	15%	171,673	196,673	25,000	13%	1
Other Employee Costs	39,930	46,247	6,317	14%	52,121	60,121	8,000	13%	1
<b>Sub Total Employee Costs</b>	<b>169,041</b>	<b>197,534</b>	<b>28,493</b>	<b>14%</b>	<b>223,794</b>	<b>256,794</b>	<b>33,000</b>	<b>13%</b>	
<b>Supplies &amp; Services</b>	<b>936</b>	<b>1,538</b>	<b>602</b>	<b>39%</b>	<b>2,000</b>	<b>2,000</b>	<b>-</b>	<b>0%</b>	
<b>Transport &amp; Plant Costs</b>	<b>341</b>	<b>385</b>	<b>44</b>	<b>11%</b>	<b>500</b>	<b>500</b>	<b>-</b>	<b>0%</b>	
<b>TOTAL EXPENDITURE</b>	<b>170,318</b>	<b>199,457</b>	<b>29,139</b>	<b>15%</b>	<b>226,294</b>	<b>259,294</b>	<b>33,000</b>	<b>13%</b>	
<b>Net Total</b>	<b>170,318</b>	<b>199,457</b>	<b>29,139</b>	<b>15%</b>	<b>226,294</b>	<b>259,294</b>	<b>33,000</b>	<b>13%</b>	

### Notes

1. As a result of displaced staff being moved to corporate.





## Committee Report by Directorate - Elected Members

For Year 19/20 Period 10 ending 04-Jan-2020

	Year to Date				Annual Budget			
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %
<b>EXPENDITURE</b>								
<b>Supplies &amp; Services</b>	35,597	41,841	6,244	15%	54,393	54,393	-	0%
<b>Transport &amp; Plant Costs</b>	814	3,462	2,648	76%	4,500	4,500	-	0%
<b>Third Party Payments</b>								
Other Third Party Payments	-	3,077	3,077	100%	4,000	4,000	-	0%
<b>Sub Total Third Party Payments</b>	-	3,077	3,077	100%	4,000	4,000	-	0%
<b>TOTAL EXPENDITURE</b>	<b>36,411</b>	<b>48,379</b>	<b>11,968</b>	<b>25%</b>	<b>62,893</b>	<b>62,893</b>	<b>-</b>	<b>0%</b>
<b>Net Total</b>	<b>36,411</b>	<b>48,379</b>	<b>11,968</b>	<b>25%</b>	<b>62,893</b>	<b>62,893</b>	<b>-</b>	<b>0%</b>



## Committee Report by Directorate - Contact Centre

For Year 19/20 Period 10 ending 04-Jan-2020

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
<b>EXPENDITURE</b>									
<b>Employee Costs</b>									
Salaries	340,799	394,632	53,834	14%	453,022	513,022	60,000	12%	1
Overtime	11,663	3,462	(8,202)	(237%)	12,500	4,500	(8,000)	(178%)	1
Other Employee Costs	93,425	100,298	6,873	7%	120,388	130,388	10,000	8%	1
<b>Sub Total Employee Costs</b>	<b>445,887</b>	<b>498,392</b>	<b>52,505</b>	<b>11%</b>	<b>585,910</b>	<b>647,910</b>	<b>62,000</b>	<b>10%</b>	
<b>Supplies &amp; Services</b>	<b>48,275</b>	<b>48,231</b>	<b>(44)</b>	<b>(0%)</b>	<b>62,700</b>	<b>62,700</b>	<b>-</b>	<b>0%</b>	
<b>Transport &amp; Plant Costs</b>	<b>147</b>	<b>77</b>	<b>(70)</b>	<b>(91%)</b>	<b>200</b>	<b>100</b>	<b>(100)</b>	<b>(100%)</b>	
<b>Third Party Payments</b>									
Other Third Party Payments	75,865	42,308	(33,557)	(79%)	95,000	55,000	(40,000)	(73%)	2
<b>Sub Total Third Party Payments</b>	<b>75,865</b>	<b>42,308</b>	<b>(33,557)</b>	<b>(79%)</b>	<b>95,000</b>	<b>55,000</b>	<b>(40,000)</b>	<b>(73%)</b>	
<b>TOTAL EXPENDITURE</b>	<b>570,173</b>	<b>589,008</b>	<b>18,834</b>	<b>3%</b>	<b>743,810</b>	<b>765,710</b>	<b>21,900</b>	<b>3%</b>	
<b>INCOME</b>									
Agency Fee Income - Councils	(228,740)	(244,218)	(15,478)	6%	(317,484)	(317,484)	-	0%	3
<b>TOTAL INCOME</b>	<b>(228,740)</b>	<b>(244,218)</b>	<b>(15,478)</b>	<b>6%</b>	<b>(317,484)</b>	<b>(317,484)</b>	<b>-</b>	<b>0%</b>	
<b>Net Total</b>	<b>341,433</b>	<b>344,789</b>	<b>3,356</b>	<b>1%</b>	<b>426,326</b>	<b>448,226</b>	<b>21,900</b>	<b>5%</b>	

### Notes

1. Due to vacant posts in the current establishment. Savings in employee costs are partially offset by increased overtime costs and costs associated with agency staff shown under third party payments.
2. Overspend relates to costs associated with agency staff to cover for vacant posts within the team.
3. Relates to under recovery of concessionary travel admin cost recharge. The recharge for concessionary travel is based on actual costs incurred and therefore there is no overall loss to the organisation.



## Committee Report by Directorate - Corporate

For Year 19/20 Period 10 ending 04-Jan-2020

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
<b>EXPENDITURE</b>									
<b>Employee Costs</b>									
Salaries	189,788	-	(189,788)		250,000	-	(250,000)		1
Other Employee Costs	548,712	357,885	(190,828)	(53%)	665,250	465,250	(200,000)	(43%)	2
<b>Sub Total Employee Costs</b>	<b>738,500</b>	<b>357,885</b>	<b>(380,616)</b>	<b>(106%)</b>	<b>915,250</b>	<b>465,250</b>	<b>(450,000)</b>	<b>(97%)</b>	
<b>Property Costs</b>									
Electricity	35,721	29,615	(6,105)	(21%)	48,500	38,500	(10,000)	(26%)	3
Repairs and Maintenance	6,734	34,615	27,881	81%	15,000	45,000	30,000	67%	4
Property Insurance	9,089	7,692	(1,397)	(18%)	10,000	10,000	-	0%	5
Other Property Costs	250,726	279,385	28,659	10%	363,200	363,200	-	0%	5
<b>Sub Total Property Costs</b>	<b>302,270</b>	<b>351,308</b>	<b>49,038</b>	<b>14%</b>	<b>436,700</b>	<b>456,700</b>	<b>20,000</b>	<b>4%</b>	
<b>Supplies &amp; Services</b>	<b>278,102</b>	<b>365,615</b>	<b>87,514</b>	<b>24%</b>	<b>445,350</b>	<b>475,300</b>	<b>29,950</b>	<b>6%</b>	6
<b>Transport &amp; Plant Costs</b>	<b>114</b>	<b>-</b>	<b>(114)</b>		<b>200</b>	<b>-</b>	<b>(200)</b>		
<b>Third Party Payments</b>									
Bus Operator Payments	-	192,308	192,308	100%	-	250,000	250,000	100%	7
Communications	262,165	262,308	143	0%	341,000	341,000	-	0%	5
Other Third Party Payments	1,149,332	1,285,385	136,053	11%	1,616,000	1,671,000	55,000	3%	8
<b>Sub Total Third Party Payments</b>	<b>1,411,497</b>	<b>1,740,000</b>	<b>328,503</b>	<b>19%</b>	<b>1,957,000</b>	<b>2,262,000</b>	<b>305,000</b>	<b>13%</b>	
<b>Financing Costs</b>									
Contribution to Subway Fund	11,268,149	9,268,150	(2,000,000)	(22%)	15,548,594	12,048,594	(3,500,000)	(29%)	9
<b>Sub Total Financing Costs</b>	<b>11,268,149</b>	<b>9,268,150</b>	<b>(2,000,000)</b>	<b>(22%)</b>	<b>15,548,594</b>	<b>12,048,594</b>	<b>(3,500,000)</b>	<b>(29%)</b>	
<b>TOTAL EXPENDITURE</b>	<b>13,998,632</b>	<b>12,082,957</b>	<b>(1,915,675)</b>	<b>(16%)</b>	<b>19,303,094</b>	<b>15,707,844</b>	<b>(3,595,250)</b>	<b>(23%)</b>	
<b>INCOME</b>									
Agency Fee Income - Councils	(769,231)	(769,231)	(0)	0%	(1,000,000)	(1,000,000)	-	0%	
Interest Received	(1,278,833)	(923,077)	355,756	(39%)	(1,600,000)	(1,200,000)	400,000	(33%)	10
Other Income	(321,017)	(323,846)	(2,829)	1%	(421,000)	(421,000)	-	0%	
<b>TOTAL INCOME</b>	<b>(2,369,081)</b>	<b>(2,016,154)</b>	<b>352,927</b>	<b>(18%)</b>	<b>(3,021,000)</b>	<b>(2,621,000)</b>	<b>400,000</b>	<b>(15%)</b>	
<b>Net Total</b>	<b>11,629,551</b>	<b>10,066,803</b>	<b>(1,562,748)</b>	<b>(16%)</b>	<b>16,282,094</b>	<b>13,086,844</b>	<b>(3,195,250)</b>	<b>(24%)</b>	

### Notes

- Salary costs associated with displaced staff due to recent bus restructure. These salaries are budgeted under Bus Operations.
- The corporate employee costs budget includes a reduction in respect of staff turnover. Also includes costs associated with displaced staff as per note 1.
- Outturn increased to incorporate electricity invoice trends projected to year end.
- Reduced outturn reflects review of expenditure to date and also anticipated repairs and maintenance costs to year end.
- Current position due to timing issues in respect of expenditure/budget phasing.
- Outturn reduced as a result of IT costs budgeted now covered within a computer maintenance contract.
- The reduced outturn reflects the current position for subsidised bus services reported to the last operations committee. This makes it unlikely that this budget will be utilised in the current financial year.
- Outturn reduced to take account of anticipated expenditure under corporate consultancy and feasibility studies.
- The additional contribution to the Subway fund will facilitate future capital and revenue spend on Subway Modernisation and the Subway as a whole.
- Current position due to close management of cash balances, which currently remain higher than long term forecasts.