



## Revenue Monitoring Report as at 22 July 2017, Period 4

**Committee** Strategy & Programmes

**Date of meeting** 8 September 2017

**Date of report** 31 August 2017

### Report by Assistant Chief Executive (Business Support)

#### 1. Object of report

To advise members of the committee of the draft 2016/17 revenue outturn, revenue expenditure incurred as at the end of Period 4 (22 July 2017) and the projected outturn for the current financial year.

#### 2. 2017/18 Current Position

The Partnership core revenue budget for 2017/18 was set at £37.670 million.

In 2017/18 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 recognises financial austerity is an ongoing issue and consequently seeks to achieve savings in both the short and long term and these variances will contribute to meeting financial targets over these terms. In particular, the long term financial strategy includes the support to the Subway modernisation programme through the funding of SPT's agreed contribution to the overall programme. Importantly, this strategy seeks to avoid any request for support from SPT's constituent councils. Consequently, the positive position as highlighted in Appendix 1 will be required to help meet this strategy.

Members are advised that SPT is required to achieve a break-even position by year end. It is proposed not to effect any virements at this stage, thus allowing for more certainty on year end outturns. In particular, the revenue and capital programme outturn positions need to be managed on a complementary basis, with particular consideration of support to Subway modernisation. This is continually reviewed during each financial year, allowing trends and delivery to be more fully established for the financial year. Thereafter, firm proposals for achieving a year end break-even position utilising the forecast net income growth/savings are to be submitted to a future committee.

#### 3. Conclusions

Having taken account of all SPT service priorities across the revenue and capital programmes, a positive variance of £1.670m is forecast at this stage. 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, taking cognisance of SPT's planned support of subway modernisation, and general capital programme.

## 4. Committee action

The committee is recommended to:

- note the projected outturn position on the information available at the end of Period 4.

## 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  
(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 4, 22 July 2017



Ref	Subjective Heading	Saving / (Overspend)	Variance Description
1	Employee Costs	£995,000	The projected underspend reflects savings achieved through the restructuring of Bus Operations and Security (see report taken to the Personnel Committee on 17 March 2017) and vacancies in the current establishment.
2	Subway Income	£600,000	The projected over recovery reflects the increased guaranteed minimum sum that will be achieved in advertising income as a consequence of retendering the advertising contract (as reported to the Operations Committee on 10 March 2017). In addition, the over recovery of ticket income to period 4 only has been included within the projected outturn.
3	Interest Received	£75,000	Forecast overachievement due to continued close management of cash balances.
<b>Net forecast saving / (overspend)</b>		<b>£1,670,000</b>	



## Committee Report by Division

For Year 17/18 Period 4 ending 22-Jul-2017

	Year to Date				Annual Budget			
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %
<b>Chief Executive</b>								
Cabinet	190,263	195,085	4,822	2%	634,027	634,027	-	0%
<b>Total Chief Executive</b>	190,263	195,085	4,822	2%	634,027	634,027	-	0%
<b>Operations</b>								
Subway	(292,273)	910,457	1,202,730	132%	1,152,385	2,162,385	1,010,000	47%
Bus Operations	4,827,534	5,357,754	530,221	10%	16,811,952	17,412,702	600,750	3%
Projects	315,619	370,072	54,453	15%	1,102,734	1,202,734	100,000	8%
Health and Safety	43,049	43,447	398	1%	141,203	141,203	-	0%
Customer Standards	151,915	171,948	20,033	12%	508,830	558,830	50,000	9%
<b>Total Operations</b>	5,045,844	6,853,678	1,807,835	26%	19,717,103	21,477,853	1,760,750	8%
<b>Business Support</b>								
Finance & Human Resources	411,983	423,714	11,731	3%	1,377,072	1,377,072	-	0%
Digital	233,325	274,140	40,816	15%	800,956	890,956	90,000	10%
Legal Services	86,722	97,104	10,382	11%	300,588	315,588	15,000	5%
Business Support	86,605	91,881	5,276	6%	298,614	298,614	-	0%
Elected Members	15,260	24,188	8,929	37%	78,611	78,611	-	0%
Corporate	332,831	489,743	156,912	32%	1,787,414	1,591,664	(195,750)	(12%)
<b>Total Business Support</b>	1,166,725	1,400,771	234,045	17%	4,643,255	4,552,505	(90,750)	(2%)
<b>Contribution to Subway Fund</b>	3,386,460	3,386,460	-	0%	11,005,995	11,005,995	-	0%
<b>Net Total</b>	<b>9,789,292</b>	<b>11,835,994</b>	<b>2,046,702</b>	<b>17%</b>	<b>36,000,381</b>	<b>37,670,381</b>	<b>1,670,000</b>	<b>4%</b>



## Revenue Monitoring Report

For Year 17/18 Period 4 ending 22-Jul-2017

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
<b>EXPENDITURE</b>									
<b>Employee Costs</b>									
Salaries	4,835,015	5,320,868	485,853	9%	16,297,821	17,292,821	995,000	6%	1
Overtime	132,749	230,769	98,020	42%	750,000	750,000	-	0%	2
Other Employee Costs	1,581,136	1,584,919	3,783	0%	5,150,986	5,150,986	-	0%	3
<b>Sub Total Employee Costs</b>	<b>6,548,899</b>	<b>7,136,556</b>	<b>587,657</b>	<b>8%</b>	<b>22,198,807</b>	<b>23,193,807</b>	<b>995,000</b>	<b>4%</b>	
<b>Property Costs</b>									
Electricity	447,673	482,754	35,081	7%	1,568,950	1,568,950	-	0%	2
Repairs and Maintenance	72,279	143,054	70,775	49%	464,925	464,925	-	0%	2
Property Insurance	167,871	184,615	16,745	9%	600,000	600,000	-	0%	2
Other Property Costs	1,001,219	1,079,795	78,576	7%	3,509,333	3,509,333	-	0%	2
<b>Sub Total Property Costs</b>	<b>1,689,041</b>	<b>1,890,218</b>	<b>201,177</b>	<b>11%</b>	<b>6,143,209</b>	<b>6,143,209</b>	<b>-</b>	<b>0%</b>	
<b>Supplies &amp; Services</b>	<b>420,269</b>	<b>658,110</b>	<b>237,841</b>	<b>36%</b>	<b>2,138,859</b>	<b>2,138,859</b>	<b>-</b>	<b>0%</b>	2
<b>Transport &amp; Plant Costs</b>	<b>57,137</b>	<b>88,431</b>	<b>31,294</b>	<b>35%</b>	<b>287,400</b>	<b>287,400</b>	<b>-</b>	<b>0%</b>	2
<b>Third Party Payments</b>									
Bus Operator Payments	3,968,971	4,107,685	138,714	3%	13,349,976	13,349,976	-	0%	4
Communications	53,228	109,538	56,310	51%	356,000	356,000	-	0%	2
Other Third Party Payments	1,142,894	1,382,185	239,291	17%	4,492,100	4,492,100	-	0%	2
<b>Sub Total Third Party Payments</b>	<b>5,165,093</b>	<b>5,599,408</b>	<b>434,315</b>	<b>8%</b>	<b>18,198,076</b>	<b>18,198,076</b>	<b>-</b>	<b>0%</b>	
<b>Financing Costs</b>									
Contribution to Subway Fund	3,386,460	3,386,460	-	0%	11,005,995	11,005,995	-	0%	
<b>Sub Total Financing Costs</b>	<b>3,386,460</b>	<b>3,386,460</b>	<b>-</b>	<b>0%</b>	<b>11,005,995</b>	<b>11,005,995</b>	<b>-</b>	<b>0%</b>	
<b>TOTAL EXPENDITURE</b>	<b>17,266,900</b>	<b>18,759,183</b>	<b>1,492,284</b>	<b>8%</b>	<b>59,972,346</b>	<b>60,967,346</b>	<b>995,000</b>	<b>2%</b>	
<b>INCOME</b>									
Subway Income	(5,594,931)	(5,031,200)	563,731	(11%)	(17,748,000)	(17,148,000)	600,000	(3%)	5
Bus Operations Income	(1,205,367)	(1,267,486)	(62,119)	5%	(4,119,330)	(4,119,330)	-	0%	6
Agency Fee Income - Councils	(362,220)	(359,887)	2,333	(1%)	(1,169,634)	(1,169,634)	-	0%	
Interest Received	(169,424)	(123,077)	46,347	(38%)	(475,000)	(400,000)	75,000	(19%)	7
Other Income	(145,665)	(141,538)	4,126	(3%)	(460,000)	(460,000)	-	0%	
<b>TOTAL INCOME</b>	<b>(7,477,607)</b>	<b>(6,923,189)</b>	<b>554,418</b>	<b>(8%)</b>	<b>(23,971,964)</b>	<b>(23,296,964)</b>	<b>675,000</b>	<b>(3%)</b>	
<b>Net Total</b>	<b>9,789,292</b>	<b>11,835,994</b>	<b>2,046,702</b>	<b>17%</b>	<b>36,000,381</b>	<b>37,670,381</b>	<b>1,670,000</b>	<b>4%</b>	

### Notes

1. Projected outturn reflects savings generated from the bus restructure and also vacancies in the current establishment.
2. Current position due to timing issues in respect of expenditure or income/budget phasing.
3. The corporate employee costs budget includes a reduction in respect of staff turnover which is offset by savings due to the bus restructure and current vacancies.
4. Year to date position has not been projected to year end due to risks associated with fluctuations in the bus market.
5. The projected over recovery reflects the increased guaranteed minimum sum that will be achieved in advertising income as a consequence of retendering the advertising contract. In addition, the over recovery of ticket income to period 4 only has been included.
6. Under recovery to P4 mainly relates to reduced sales commission as a result of the recent bus restructure and under recovery of concessionary recharge. The recharge for concessionary travel is based on actual costs incurred and therefore there is no overall loss to the organisation. These are partially offset by the new advertising contract which was awarded after the budget setting process was complete. The new contract will result in significantly more income being achieved than budgeted.
7. Current position due to close management of cash balances.



## Committee Report by Directorate - Cabinet

For Year 17/18 Period 4 ending 22-Jul-2017

	Year to Date				Annual Budget			
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %
<b>EXPENDITURE</b>								
<b>Employee Costs</b>								
Salaries	144,507	144,661	154	0%	470,148	470,148	-	0%
Other Employee Costs	45,742	45,809	67	0%	148,880	148,880	-	0%
<b>Sub Total Employee Costs</b>	<b>190,249</b>	<b>190,470</b>	<b>221</b>	<b>0%</b>	<b>619,027</b>	<b>619,027</b>	<b>-</b>	<b>0%</b>
<b>Supplies &amp; Services</b>	<b>4</b>	<b>1,538</b>	<b>1,535</b>	<b>100%</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>0%</b>
<b>Transport &amp; Plant Costs</b>	<b>10</b>	<b>3,077</b>	<b>3,067</b>	<b>100%</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>	<b>0%</b>
<b>TOTAL EXPENDITURE</b>	<b>190,263</b>	<b>195,085</b>	<b>4,822</b>	<b>2%</b>	<b>634,027</b>	<b>634,027</b>	<b>-</b>	<b>0%</b>
<b>Net Total</b>	<b>190,263</b>	<b>195,085</b>	<b>4,822</b>	<b>2%</b>	<b>634,027</b>	<b>634,027</b>	<b>-</b>	<b>0%</b>



## Committee Report by Directorate - Subway

For Year 17/18 Period 4 ending 22-Jul-2017

	Year to Date				Annual Budget				
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
<b>EXPENDITURE</b>									
<b>Employee Costs</b>									
Salaries	2,267,118	2,422,306	155,188	6%	7,572,494	7,872,494	300,000	4%	1
Overtime	118,680	170,154	51,474	30%	553,000	553,000	-	0%	2
Other Employee Costs	655,933	685,028	29,095	4%	2,151,340	2,226,340	75,000	3%	1
<b>Sub Total Employee Costs</b>	<b>3,041,730</b>	<b>3,277,487</b>	<b>235,757</b>	<b>7%</b>	<b>10,276,834</b>	<b>10,651,834</b>	<b>375,000</b>	<b>4%</b>	
<b>Property Costs</b>									
Electricity	390,295	420,000	29,705	7%	1,365,000	1,365,000	-	0%	2
Property Insurance	167,871	184,615	16,745	9%	600,000	600,000	-	0%	2
Other Property Costs	482,865	555,270	72,405	13%	1,804,629	1,804,629	-	0%	2
<b>Sub Total Property Costs</b>	<b>1,041,031</b>	<b>1,159,886</b>	<b>118,854</b>	<b>10%</b>	<b>3,769,629</b>	<b>3,769,629</b>	<b>-</b>	<b>0%</b>	
<b>Supplies &amp; Services</b>	<b>450,449</b>	<b>601,375</b>	<b>150,926</b>	<b>25%</b>	<b>1,954,470</b>	<b>1,954,470</b>	<b>-</b>	<b>0%</b>	<b>2</b>
<b>Transport &amp; Plant Costs</b>	<b>487</b>	<b>9,231</b>	<b>8,744</b>	<b>95%</b>	<b>30,000</b>	<b>30,000</b>	<b>-</b>	<b>0%</b>	<b>2</b>
<b>Third Party Payments</b>									
Bus Operator Payments	17,779	6,154	(11,626)	(189%)	20,000	20,000	-	0%	
Other Third Party Payments	751,181	887,524	136,343	15%	2,849,452	2,884,452	35,000	1%	3
<b>Sub Total Third Party Payments</b>	<b>768,960</b>	<b>893,678</b>	<b>124,717</b>	<b>14%</b>	<b>2,869,452</b>	<b>2,904,452</b>	<b>35,000</b>	<b>1%</b>	
<b>TOTAL EXPENDITURE</b>	<b>5,302,658</b>	<b>5,941,657</b>	<b>638,999</b>	<b>11%</b>	<b>18,900,385</b>	<b>19,310,385</b>	<b>410,000</b>	<b>2%</b>	
<b>INCOME</b>									
Subway Income	(5,594,931)	(5,031,200)	563,731	(11%)	(17,748,000)	(17,148,000)	600,000	(3%)	4
<b>TOTAL INCOME</b>	<b>(5,594,931)</b>	<b>(5,031,200)</b>	<b>563,731</b>	<b>(11%)</b>	<b>(17,748,000)</b>	<b>(17,148,000)</b>	<b>600,000</b>	<b>(3%)</b>	
<b>Net Total</b>	<b>(292,273)</b>	<b>910,457</b>	<b>1,202,730</b>	<b>132%</b>	<b>1,152,385</b>	<b>2,162,385</b>	<b>1,010,000</b>	<b>47%</b>	

### Notes

1. The projected underspend is due to current vacancies within the establishment. A number of these vacancies are in the process of being recruited.
2. Current position due to timing issues in respect of expenditure/budget phasing.
3. Savings have been generated from ticketing equipment transactional charges
4. The projected over recovery reflects the increased guaranteed minimum sum that will be achieved in advertising income as a consequence of retendering the advertising contract. In addition, the over recovery of ticket income to period 4 only has been included.



## Committee Report by Directorate - Bus Operations

For Year 17/18 Period 4 ending 22-Jul-2017

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
<b>EXPENDITURE</b>									
<b>Employee Costs</b>									
Salaries	1,133,846	1,377,418	243,572	18%	3,976,608	4,476,608	500,000	11%	1
Overtime	11,051	55,385	44,334	80%	179,500	180,000	500	0%	2
Other Employee Costs	307,601	357,111	49,510	14%	1,060,610	1,160,610	100,000	9%	1
<b>Sub Total Employee Costs</b>	<b>1,452,498</b>	<b>1,789,913</b>	<b>337,415</b>	<b>19%</b>	<b>5,216,718</b>	<b>5,817,218</b>	<b>600,500</b>	<b>10%</b>	
<b>Property Costs</b>									
Electricity	51,591	53,523	1,932	4%	173,950	173,950	-	0%	2
Repairs and Maintenance	64,887	122,462	57,575	47%	398,000	398,000	-	0%	2
Other Property Costs	370,861	378,783	7,922	2%	1,231,045	1,231,045	-	0%	2
<b>Sub Total Property Costs</b>	<b>487,339</b>	<b>554,768</b>	<b>67,429</b>	<b>12%</b>	<b>1,802,995</b>	<b>1,802,995</b>	<b>-</b>	<b>0%</b>	
<b>Supplies &amp; Services</b>	<b>31,023</b>	<b>62,739</b>	<b>31,716</b>	<b>51%</b>	<b>203,900</b>	<b>203,900</b>	<b>-</b>	<b>0%</b>	2
<b>Transport &amp; Plant Costs</b>	<b>54,307</b>	<b>68,769</b>	<b>14,462</b>	<b>21%</b>	<b>223,250</b>	<b>223,500</b>	<b>250</b>	<b>0%</b>	2
<b>Third Party Payments</b>									
Bus Operator Payments	3,951,192	4,101,531	150,340	4%	13,329,976	13,329,976	-	0%	3
Communications	443	1,538	1,095	71%	5,000	5,000	-	0%	
Other Third Party Payments	113,375	98,178	(15,198)	(15%)	319,077	319,077	-	0%	2
<b>Sub Total Third Party Payments</b>	<b>4,065,010</b>	<b>4,201,247</b>	<b>136,237</b>	<b>3%</b>	<b>13,654,053</b>	<b>13,654,053</b>	<b>-</b>	<b>0%</b>	
<b>TOTAL EXPENDITURE</b>	<b>6,090,176</b>	<b>6,677,436</b>	<b>587,260</b>	<b>9%</b>	<b>21,100,916</b>	<b>21,701,666</b>	<b>600,750</b>	<b>3%</b>	
<b>INCOME</b>									
Bus Operations Income	(1,205,367)	(1,267,486)	(62,119)	5%	(4,119,330)	(4,119,330)	-	0%	4
Agency Fee Income - Councils	(57,275)	(52,195)	5,080	(10%)	(169,634)	(169,634)	-	0%	2
<b>TOTAL INCOME</b>	<b>(1,262,642)</b>	<b>(1,319,681)</b>	<b>(57,039)</b>	<b>4%</b>	<b>(4,288,964)</b>	<b>(4,288,964)</b>	<b>-</b>	<b>0%</b>	
<b>Net Total</b>	<b>4,827,534</b>	<b>5,357,754</b>	<b>530,221</b>	<b>10%</b>	<b>16,811,952</b>	<b>17,412,702</b>	<b>600,750</b>	<b>3%</b>	

### Notes

1. Reflects savings generated from the bus restructure. Displaced employees have been transferred to Corporate.
2. Current position due to timing issues in respect of expenditure/budget phasing.
3. Year to date position has not been projected to year end due to risks associated with fluctuations in the bus market.
4. Under recovery to P4 mainly relates reduced sales commission as a result of the recent bus restructure and under recovery of concessionary recharge. The recharge for concessionary travel is based on actual costs incurred and therefore there is no overall loss to the organisation. These are partially offset by the new advertising contract which was awarded after the budget setting process was complete. The new contract will result in significantly more income being achieved than budgeted.





## Committee Report by Directorate - Projects

For Year 17/18 Period 4 ending 22-Jul-2017

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
<b>EXPENDITURE</b>									
<b>Employee Costs</b>									
Salaries	397,011	437,135	40,124	9%	1,345,689	1,420,689	75,000	5%	1
Other Employee Costs	115,764	127,489	11,724	9%	389,338	414,338	25,000	6%	1
<b>Sub Total Employee Costs</b>	512,775	564,624	51,848	9%	1,735,026	1,835,026	100,000	5%	
<b>Supplies &amp; Services</b>	(197,885)	(199,936)	(2,052)	1%	(649,792)	(649,792)	-	0%	
<b>Transport &amp; Plant Costs</b>	604	2,308	1,704	74%	7,500	7,500	-	0%	
<b>Third Party Payments</b>									
Communications	125	3,077	2,952	96%	10,000	10,000	-	0%	
<b>Sub Total Third Party Payments</b>	125	3,077	2,952	96%	10,000	10,000	-	0%	
<b>TOTAL EXPENDITURE</b>	<b>315,619</b>	<b>370,072</b>	<b>54,453</b>	<b>15%</b>	<b>1,102,734</b>	<b>1,202,734</b>	<b>100,000</b>	<b>8%</b>	
<b>Net Total</b>	<b>315,619</b>	<b>370,072</b>	<b>54,453</b>	<b>15%</b>	<b>1,102,734</b>	<b>1,202,734</b>	<b>100,000</b>	<b>8%</b>	

### Notes

1. Projected outturn based on current vacancies in the establishment.



## Committee Report by Directorate - Health and Safety

For Year 17/18 Period 4 ending 22-Jul-2017

	Year to Date				Annual Budget			
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %
<b>EXPENDITURE</b>								
<b>Employee Costs</b>								
Salaries	33,164	33,255	91	0%	108,078	108,078	-	0%
Other Employee Costs	9,885	9,946	61	1%	32,325	32,325	-	0%
<b>Sub Total Employee Costs</b>	<b>43,049</b>	<b>43,201</b>	<b>152</b>	<b>0%</b>	<b>140,403</b>	<b>140,403</b>	<b>-</b>	<b>0%</b>
<b>Supplies &amp; Services</b>	<b>-</b>	<b>185</b>	<b>185</b>	<b>100%</b>	<b>600</b>	<b>600</b>	<b>-</b>	<b>0%</b>
<b>Transport &amp; Plant Costs</b>	<b>-</b>	<b>62</b>	<b>62</b>	<b>100%</b>	<b>200</b>	<b>200</b>	<b>-</b>	<b>0%</b>
<b>TOTAL EXPENDITURE</b>	<b>43,049</b>	<b>43,447</b>	<b>398</b>	<b>1%</b>	<b>141,203</b>	<b>141,203</b>	<b>-</b>	<b>0%</b>
<b>Net Total</b>	<b>43,049</b>	<b>43,447</b>	<b>398</b>	<b>1%</b>	<b>141,203</b>	<b>141,203</b>	<b>-</b>	<b>0%</b>



## Committee Report by Directorate - Customer Standards

For Year 17/18 Period 4 ending 22-Jul-2017

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
<b>EXPENDITURE</b>									
<b>Employee Costs</b>									
Salaries	107,406	119,884	12,478	10%	349,622	389,622	40,000	10%	1
Overtime	2,581	4,615	2,034	44%	15,000	15,000	-	0%	
Other Employee Costs	31,731	35,141	3,410	10%	104,208	114,208	10,000	9%	1
<b>Sub Total Employee Costs</b>	<b>141,718</b>	<b>159,640</b>	<b>17,922</b>	<b>11%</b>	<b>468,830</b>	<b>518,830</b>	<b>50,000</b>	<b>10%</b>	
<b>Supplies &amp; Services</b>	<b>10,180</b>	<b>12,000</b>	<b>1,820</b>	<b>15%</b>	<b>39,000</b>	<b>39,000</b>	<b>-</b>	<b>0%</b>	
<b>Transport &amp; Plant Costs</b>	<b>17</b>	<b>308</b>	<b>290</b>	<b>94%</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>	<b>0%</b>	
<b>TOTAL EXPENDITURE</b>	<b>151,915</b>	<b>171,948</b>	<b>20,033</b>	<b>12%</b>	<b>508,830</b>	<b>558,830</b>	<b>50,000</b>	<b>9%</b>	
<b>Net Total</b>	<b>151,915</b>	<b>171,948</b>	<b>20,033</b>	<b>12%</b>	<b>508,830</b>	<b>558,830</b>	<b>50,000</b>	<b>9%</b>	

### Notes

1. Projected outturn reflects vacancy in establishment and transfer of a property post to Legal.



## Committee Report by Directorate - Finance & Human Resources

For Year 17/18 Period 4 ending 22-Jul-2017

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
<b>EXPENDITURE</b>									
<b>Employee Costs</b>									
Salaries	318,260	335,939	17,678	5%	1,056,800	1,091,800	35,000	3%	1
Other Employee Costs	97,286	98,216	930	1%	319,202	319,202	-	0%	
<b>Sub Total Employee Costs</b>	<b>415,546</b>	<b>434,155</b>	<b>18,608</b>	<b>4%</b>	<b>1,376,002</b>	<b>1,411,002</b>	<b>35,000</b>	<b>2%</b>	
<b>Supplies &amp; Services</b>	<b>(7,912)</b>	<b>(10,748)</b>	<b>(2,836)</b>	<b>26%</b>	<b>(34,930)</b>	<b>(34,930)</b>	<b>-</b>	<b>0%</b>	
<b>Transport &amp; Plant Costs</b>	<b>-</b>	<b>308</b>	<b>308</b>	<b>100%</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>	<b>0%</b>	
<b>Third Party Payments</b>									
Other Third Party Payments	4,349	-	(4,349)		35,000	-	(35,000)		2
<b>Sub Total Third Party Payments</b>	<b>4,349</b>	<b>-</b>	<b>(4,349)</b>		<b>35,000</b>	<b>-</b>	<b>(35,000)</b>		
<b>TOTAL EXPENDITURE</b>	<b>411,983</b>	<b>423,714</b>	<b>11,731</b>	<b>3%</b>	<b>1,377,072</b>	<b>1,377,072</b>	<b>-</b>	<b>0%</b>	
<b>Net Total</b>	<b>411,983</b>	<b>423,714</b>	<b>11,731</b>	<b>3%</b>	<b>1,377,072</b>	<b>1,377,072</b>	<b>-</b>	<b>0%</b>	

### Notes

1. Variance due to vacancy in establishment, which is currently being recruited.
2. Projected costs associated with temporary procurement support for the Subway.



## Committee Report by Directorate - Digital

For Year 17/18 Period 4 ending 22-Jul-2017

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
<b>EXPENDITURE</b>									
<b>Employee Costs</b>									
Salaries	180,266	211,163	30,897	15%	611,278	686,278	75,000	11%	1
Overtime	-	615	615	100%	2,000	2,000	-	0%	
Other Employee Costs	51,628	59,285	7,657	13%	177,678	192,678	15,000	8%	1
<b>Sub Total Employee Costs</b>	<b>231,894</b>	<b>271,063</b>	<b>39,170</b>	<b>14%</b>	<b>790,956</b>	<b>880,956</b>	<b>90,000</b>	<b>10%</b>	
<b>Supplies &amp; Services</b>	<b>417</b>	<b>1,231</b>	<b>813</b>	<b>66%</b>	<b>4,000</b>	<b>4,000</b>	<b>-</b>	<b>0%</b>	
<b>Transport &amp; Plant Costs</b>	<b>1,013</b>	<b>1,846</b>	<b>833</b>	<b>45%</b>	<b>6,000</b>	<b>6,000</b>	<b>-</b>	<b>0%</b>	
<b>TOTAL EXPENDITURE</b>	<b>233,325</b>	<b>274,140</b>	<b>40,816</b>	<b>15%</b>	<b>800,956</b>	<b>890,956</b>	<b>90,000</b>	<b>10%</b>	
<b>Net Total</b>	<b>233,325</b>	<b>274,140</b>	<b>40,816</b>	<b>15%</b>	<b>800,956</b>	<b>890,956</b>	<b>90,000</b>	<b>10%</b>	

### Notes

1. Projected outturn reflects current vacancies in the establishment.



## Committee Report by Directorate - Legal Services

For Year 17/18 Period 4 ending 22-Jul-2017

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
<b>EXPENDITURE</b>									
<b>Employee Costs</b>									
Salaries	66,780	73,522	6,742	9%	228,946	238,946	10,000	4%	1
Other Employee Costs	19,910	22,751	2,841	12%	68,942	73,942	5,000	7%	1
<b>Sub Total Employee Costs</b>	<b>86,691</b>	<b>96,273</b>	<b>9,583</b>	<b>10%</b>	<b>297,888</b>	<b>312,888</b>	<b>15,000</b>	<b>5%</b>	
<b>Supplies &amp; Services</b>	<b>31</b>	<b>615</b>	<b>584</b>	<b>95%</b>	<b>2,000</b>	<b>2,000</b>	<b>-</b>	<b>0%</b>	
<b>Transport &amp; Plant Costs</b>	<b>-</b>	<b>215</b>	<b>215</b>	<b>100%</b>	<b>700</b>	<b>700</b>	<b>-</b>	<b>0%</b>	
<b>TOTAL EXPENDITURE</b>	<b>86,722</b>	<b>97,104</b>	<b>10,382</b>	<b>11%</b>	<b>300,588</b>	<b>315,588</b>	<b>15,000</b>	<b>5%</b>	
<b>Net Total</b>	<b>86,722</b>	<b>97,104</b>	<b>10,382</b>	<b>11%</b>	<b>300,588</b>	<b>315,588</b>	<b>15,000</b>	<b>5%</b>	

### Notes

1. Vacancies in the establishment partially offset by transfer of property post from Customer Standards.



## Committee Report by Directorate - Business Support

For Year 17/18 Period 4 ending 22-Jul-2017

	Year to Date				Annual Budget			
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %
<b>EXPENDITURE</b>								
<b>Employee Costs</b>								
Salaries	66,948	70,739	3,791	5%	229,902	229,902	-	0%
Other Employee Costs	18,987	19,758	771	4%	64,212	64,212	-	0%
<b>Sub Total Employee Costs</b>	<b>85,935</b>	<b>90,497</b>	<b>4,561</b>	<b>5%</b>	<b>294,114</b>	<b>294,114</b>	<b>-</b>	<b>0%</b>
<b>Supplies &amp; Services</b>	<b>425</b>	<b>1,231</b>	<b>805</b>	<b>65%</b>	<b>4,000</b>	<b>4,000</b>	<b>-</b>	<b>0%</b>
<b>Transport &amp; Plant Costs</b>	<b>244</b>	<b>154</b>	<b>(90)</b>	<b>(59%)</b>	<b>500</b>	<b>500</b>	<b>-</b>	<b>0%</b>
<b>TOTAL EXPENDITURE</b>	<b>86,605</b>	<b>91,881</b>	<b>5,276</b>	<b>6%</b>	<b>298,614</b>	<b>298,614</b>	<b>-</b>	<b>0%</b>
<b>Net Total</b>	<b>86,605</b>	<b>91,881</b>	<b>5,276</b>	<b>6%</b>	<b>298,614</b>	<b>298,614</b>	<b>-</b>	<b>0%</b>



## Committee Report by Directorate - Elected Members

For Year 17/18 Period 4 ending 22-Jul-2017

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
<b>EXPENDITURE</b>									
<b>Supplies &amp; Services</b>	10,162	18,342	8,180	45%	59,611	59,611	-	0%	1
<b>Transport &amp; Plant Costs</b>	293	2,154	1,861	86%	7,000	7,000	-	0%	1
<b>Third Party Payments</b>									
Other Third Party Payments	4,805	3,692	(1,113)	(30%)	12,000	12,000	-	0%	2
<b>Sub Total Third Party Payments</b>	4,805	3,692	(1,113)	(30%)	12,000	12,000	-	0%	
<b>TOTAL EXPENDITURE</b>	<b>15,260</b>	<b>24,188</b>	<b>8,929</b>	<b>37%</b>	<b>78,611</b>	<b>78,611</b>	<b>-</b>	<b>0%</b>	
<b>Net Total</b>	<b>15,260</b>	<b>24,188</b>	<b>8,929</b>	<b>37%</b>	<b>78,611</b>	<b>78,611</b>	<b>-</b>	<b>0%</b>	

### Notes

1. Year to date underspend will not be sustained to the year end following the appointment of the new Chair and Vice Chairs.
2. Current position due to timing issues in respect of expenditure or income/budget phasing.





## Committee Report by Directorate - Corporate

For Year 17/18 Period 4 ending 22-Jul-2017

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
<b>EXPENDITURE</b>									
<b>Employee Costs</b>									
Salaries	119,709	94,848	(24,861)	(26%)	348,255	308,255	(40,000)	(13%)	1
Overtime	437	-	(437)		500	-	(500)		
Other Employee Costs	226,668	124,385	(102,283)	(82%)	634,253	404,253	(230,000)	(57%)	2
<b>Sub Total Employee Costs</b>	<b>346,814</b>	<b>219,233</b>	<b>(127,581)</b>	<b>(58%)</b>	<b>983,008</b>	<b>712,508</b>	<b>(270,500)</b>	<b>(38%)</b>	
<b>Property Costs</b>									
Electricity	5,786	9,231	3,445	37%	30,000	30,000	-	0%	3
Repairs and Maintenance	7,392	20,592	13,200	64%	66,925	66,925	-	0%	3
Other Property Costs	147,492	145,742	(1,751)	(1%)	473,660	473,660	-	0%	
<b>Sub Total Property Costs</b>	<b>160,671</b>	<b>175,565</b>	<b>14,894</b>	<b>8%</b>	<b>570,585</b>	<b>570,585</b>	<b>-</b>	<b>0%</b>	
<b>Supplies &amp; Services</b>	<b>123,375</b>	<b>169,538</b>	<b>46,163</b>	<b>27%</b>	<b>551,000</b>	<b>551,000</b>	<b>-</b>	<b>0%</b>	3
<b>Transport &amp; Plant Costs</b>	<b>161</b>	<b>-</b>	<b>(161)</b>		<b>250</b>	<b>-</b>	<b>(250)</b>		
<b>Third Party Payments</b>									
Communications	52,660	104,923	52,263	50%	341,000	341,000	-	0%	3
Other Third Party Payments	269,183	392,791	123,608	31%	1,276,571	1,276,571	-	0%	3
<b>Sub Total Third Party Payments</b>	<b>321,844</b>	<b>497,714</b>	<b>175,870</b>	<b>35%</b>	<b>1,617,571</b>	<b>1,617,571</b>	<b>-</b>	<b>0%</b>	
<b>Financing Costs</b>									
Contribution to Subway Fund	3,386,460	3,386,460	-	0%	11,005,995	11,005,995	-	0%	
<b>Sub Total Financing Costs</b>	<b>3,386,460</b>	<b>3,386,460</b>	<b>-</b>	<b>0%</b>	<b>11,005,995</b>	<b>11,005,995</b>	<b>-</b>	<b>0%</b>	
<b>TOTAL EXPENDITURE</b>	<b>4,339,325</b>	<b>4,448,510</b>	<b>109,186</b>	<b>2%</b>	<b>14,728,409</b>	<b>14,457,659</b>	<b>(270,750)</b>	<b>(2%)</b>	
<b>INCOME</b>									
Agency Fee Income - Councils	(304,945)	(307,692)	(2,747)	1%	(1,000,000)	(1,000,000)	-	0%	
Interest Received	(169,424)	(123,077)	46,347	(38%)	(475,000)	(400,000)	75,000	(19%)	4
Other Income	(145,665)	(141,538)	4,126	(3%)	(460,000)	(460,000)	-	0%	
<b>TOTAL INCOME</b>	<b>(620,034)</b>	<b>(572,308)</b>	<b>47,726</b>	<b>(8%)</b>	<b>(1,935,000)</b>	<b>(1,860,000)</b>	<b>75,000</b>	<b>(4%)</b>	
<b>Net Total</b>	<b>3,719,291</b>	<b>3,876,203</b>	<b>156,912</b>	<b>4%</b>	<b>12,793,409</b>	<b>12,597,659</b>	<b>(195,750)</b>	<b>(2%)</b>	

### Notes

1. Costs include displaced staff resulting from the recent bus restructure. The corresponding saving is shown under the Bus Operations page.
2. The corporate employee costs budget includes a reduction in respect of staff turnover.
3. Current position due to timing issues in respect of expenditure/budget phasing.
4. Current position due to close management of cash balances.