



Revenue Monitoring Report – as at 2 January 2016, Period 10

Committee Strategy and Programmes

Date of meeting 29 January 2016

Date of report 12 January 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 10 (2 January 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 7, a forecast positive variance of £0.926m, 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 £2.346m.

Members are aware that SPT is required to achieve a year end break-even position. However, again it is not proposed to effect any virements at this stage to allow for more certainty on year end outturns. In particular, the revenue and capital programme outturn positions need to be managed on a complementary basis. This will be revisited once the current trends and delivery are more fully established for this financial year, principally for

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capital. Therefore firm proposals for achieving a year end break-even position, utilising the forecast net income growth/savings, will be submitted to the next committee in March.

4. Conclusions

Having taken account of all SPT service priorities across the revenue and capital programmes, a positive variance of £2.346m is forecast. All expenditure heads will continue to be monitored to ensure this positive variance is achieved and proposals for achieving the required year end break-even position will be submitted to the next committee in March.

5. Committee action

The committee is recommended to:

- note the projected outturn position on the information available at the end of Period 10.
- note that proposals on achieving a year end break-even position will be submitted to the next committee.

6. Consequences

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

Name Valerie Davidson

Title **Assistant Chief Executive
(Business Support)**

Name Gordon MacLennan

Title **Chief Executive**

For further information, please contact *Neil Wylie, Director of Finance & HR, on 0141 333 3380.*

Appendix 1: Major forecast variances as at Period 10, 2 January 2016



Ref	Subjective Heading	Saving / (Overspend)	Variance Description
1	Subway income	£1,750,000	Income continues to show strong increases against budget.
2	Employee costs	£939,550	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	£550,000	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	Interest received	£250,000	Increased income due to continued close management of cash balances.
5	Supplies & Services	(£868,000)	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.
6	Other third party payments	(£150,000)	The forecast is based on the increased requirement for agency staff to cover vacancies on a short term basis.
7	Transport and plant costs	(£125,500)	Due to increased number of bus vehicle repairs.
Net forecast positive variance required to support capital plan		£2,346,050	



Committee Report by Division

For Year 15/16 Period 10 ending 02-Jan-2016

	Year to Date				Annual Budget			
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %
Chief Executive								
Cabinet	475,395	482,685	7,290	2%	627,490	627,490	-	0%
Total Chief Executive	475,395	482,685	7,290	2%	627,490	627,490	-	0%
Operations								
Subway	319,816	1,586,427	1,266,611	80%	737,789	1,587,789	850,000	54%
Bus Operations	12,420,747	13,495,201	1,074,454	8%	17,083,762	17,543,762	460,000	3%
Projects	809,333	957,311	147,978	15%	1,068,504	1,244,504	176,000	14%
Health and Safety	90,891	110,772	19,881	18%	122,003	144,003	22,000	15%
Customer Standards	377,261	373,746	(3,515)	(1%)	493,870	485,870	(8,000)	(2%)
Total Operations	14,018,047	16,523,457	2,505,410	15%	19,505,928	21,005,928	1,500,000	7%
Business Support								
Finance & Human Resources	983,838	1,003,867	20,029	2%	1,295,227	1,305,027	9,800	1%
Information Technology	542,492	551,151	8,659	2%	696,496	716,496	20,000	3%
Communications	475,078	545,158	70,080	13%	638,906	708,706	69,800	10%
Legal Services	248,459	284,873	36,414	13%	330,334	370,334	40,000	11%
Business Support	220,454	223,388	2,934	1%	288,905	290,405	1,500	1%
Elected Members	29,970	61,869	31,899	52%	80,430	80,430	-	0%
Corporate	106,403	1,602,449	1,496,046	93%	1,378,234	2,083,184	704,950	34%
Total Business Support	2,606,695	4,272,755	1,666,061	39%	4,708,532	5,554,582	846,050	15%
Contribution to Subway Modernisation Fund	7,100,000	7,100,000	-	0%	9,230,000	9,230,000	-	0%
Contribution to Capital Funded from Revenue	1,538,462	1,538,462	-	0%	2,000,000	2,000,000	-	0%
Net Total	25,738,598	29,917,358	4,178,760	14%	36,071,950	38,418,000	2,346,050	6%



Revenue Monitoring Report

For Year 15/16 Period 10 ending 02-Jan-2016

Notes

	Year to Date				Annual Budget				
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Employee Costs									
Salaries	12,561,791	13,246,358	684,567	5%	16,522,266	17,220,266	698,000	4%	1
Overtime	705,824	523,692	(182,132)	(35%)	896,250	680,800	(215,450)	(32%)	2
Other Employee Costs	3,720,058	4,136,400	416,343	10%	4,920,320	5,377,320	457,000	8%	1
Sub Total Employee Costs	16,987,673	17,906,451	918,778	5%	22,338,836	23,278,386	939,550	4%	
Property Costs									
Electricity	1,210,527	1,410,693	200,166	14%	1,833,900	1,833,900	-	0%	3
Repairs and Maintenance	391,923	432,615	40,692	9%	562,400	562,400	-	0%	
Property Insurance	379,554	461,539	81,985	18%	600,000	600,000	-	0%	
Other Property Costs	2,398,626	2,479,793	81,167	3%	3,223,731	3,223,731	-	0%	3
Sub Total Property Costs	4,380,630	4,784,639	404,009	8%	6,220,031	6,220,031	-	0%	
Supplies & Services	1,517,194	1,009,248	(507,946)	(50%)	2,180,022	1,312,022	(868,000)	(66%)	4
Transport & Plant Costs	287,840	214,077	(73,763)	(34%)	403,800	278,300	(125,500)	(45%)	5
Third Party Payments									
Bus Operator Payments	8,911,934	9,709,923	797,989	8%	12,622,900	12,622,900	-	0%	6
Communications	275,505	296,923	21,418	7%	386,000	386,000	-	0%	3
Other Third Party Payments	3,020,828	3,322,611	301,782	9%	4,469,394	4,319,394	(150,000)	(3%)	7
Sub Total Third Party Payments	12,208,267	13,329,457	1,121,190	8%	17,478,294	17,328,294	(150,000)	(1%)	
Financing Costs									
Contribution to Subway Modernisation Fund	7,100,000	7,100,000	-	0%	9,230,000	9,230,000	-	0%	
Contribution to Capital Funded from Revenue	1,538,462	1,538,462	-	0%	2,000,000	2,000,000	-	0%	
Sub Total Financing Costs	8,638,462	8,638,462	-	0%	11,230,000	11,230,000	-	0%	
TOTAL EXPENDITURE	44,020,065	45,882,333	1,862,268	4%	59,850,983	59,647,033	(203,950)	(0%)	
INCOME									
Subway Income	(13,620,989)	(12,101,719)	1,519,270	(13%)	(17,956,800)	(16,206,800)	1,750,000	(11%)	8
Bus Operations Income	(2,582,247)	(2,026,456)	555,791	(27%)	(3,184,393)	(2,634,393)	550,000	(21%)	9
Agency Fee Income - Councils	(924,121)	(924,121)	2,706	(0%)	(1,197,840)	(1,197,840)	-	0%	
Interest Received	(611,049)	(384,615)	226,434	(59%)	(750,000)	(500,000)	250,000	(50%)	10
Other Income	(543,061)	(530,769)	12,292	(2%)	(690,000)	(690,000)	-	0%	
TOTAL INCOME	(18,281,467)	(15,964,975)	2,316,492	(15%)	(23,779,033)	(21,229,033)	2,550,000	(12%)	
Net Total	25,738,598	29,917,358	4,178,760	14%	36,071,950	38,418,000	2,346,050	6%	

Notes

1. Due to vacant posts in the establishment.
2. As a result of increased infrastructure and maintenance activities.
3. Current position due to timing issues in respect of expenditure/budget phasing.
4. Projected outturn based on costs associated with fleet enhancement works (Bogies, Traction Motors and Camshafts) and under recovery of capitalised salaries.
5. Overspend due to increased number of bus vehicle repairs.
6. Year to date position reflects projected underspend reported to the Operations Committee. Outturn remains unchanged due to risks associated with fluctuations in the bus market.
7. Projected outturn based on the increased requirement for agency staff to cover vacancies on a short term basis.
8. Over recovery of income achieved to P10. Prudent estimate of additional income projected to financial year end.
9. 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.
10. Due to close management of cash balances.



Committee Report by Directorate - Cabinet

For Year 15/16 Period 10 ending 02-Jan-2016

	Year to Date				Annual Budget			
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %
EXPENDITURE								
Employee Costs								
Salaries	359,827	360,723	897	0%	468,940	468,940	-	0%
Other Employee Costs	110,010	109,654	(357)	(0%)	142,550	142,550	-	0%
Sub Total Employee Costs	469,837	470,377	540	0%	611,490	611,490	-	0%
Supplies & Services	993	3,846	2,853	74%	5,000	5,000	-	0%
Transport & Plant Costs	4,565	8,462	3,896	46%	11,000	11,000	-	0%
TOTAL EXPENDITURE	475,395	482,685	7,290	2%	627,490	627,490	-	0%
Net Total	475,395	482,685	7,290	2%	627,490	627,490	-	0%



Committee Report by Directorate - Subway

For Year 15/16 Period 10 ending 02-Jan-2016

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Employee Costs									
Salaries	5,698,461	5,624,647	(73,814)	(1%)	7,412,041	7,312,041	(100,000)	(1%)	1
Overtime	518,973	356,385	(162,589)	(46%)	663,300	463,300	(200,000)	(43%)	2
Other Employee Costs	1,523,832	1,609,225	85,393	5%	1,991,993	2,091,993	100,000	5%	3
Sub Total Employee Costs	7,741,267	7,590,257	(151,010)	(2%)	10,067,334	9,867,334	(200,000)	(2%)	
Property Costs									
Electricity	1,016,389	1,057,308	40,919	4%	1,374,500	1,374,500	-	0%	4
Property Insurance	379,554	461,539	81,985	18%	600,000	600,000	-	0%	
Other Property Costs	1,215,149	1,204,529	(10,619)	(1%)	1,565,888	1,565,888	-	0%	
Sub Total Property Costs	2,611,091	2,723,376	112,285	4%	3,540,388	3,540,388	-	0%	
Supplies & Services	1,596,765	1,056,518	(540,246)	(51%)	2,073,474	1,373,474	(700,000)	(51%)	5
Transport & Plant Costs	4,587	15,385	10,797	70%	20,000	20,000	-	0%	
Third Party Payments									
Bus Operator Payments	17,586	26,923	9,337	35%	35,000	35,000	-	0%	
Other Third Party Payments	1,969,508	2,275,687	306,179	13%	2,958,393	2,958,393	-	0%	6
Sub Total Third Party Payments	1,987,095	2,302,610	315,515	14%	2,993,393	2,993,393	-	0%	
TOTAL EXPENDITURE	13,940,804	13,688,146	(252,659)	(2%)	18,694,589	17,794,589	(900,000)	(5%)	
INCOME									
Subway Income	(13,620,989)	(12,101,719)	1,519,270	(13%)	(17,956,800)	(16,206,800)	1,750,000	(11%)	7
TOTAL INCOME	(13,620,989)	(12,101,719)	1,519,270	(13%)	(17,956,800)	(16,206,800)	1,750,000	(11%)	
Net Total	319,816	1,586,427	1,266,611	80%	737,789	1,587,789	850,000	54%	

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. Projected outturn based on costs associated with fleet enhancement works (Bogies, Traction Motors and Camshafts) and under recovery of capitalised salaries.
6. Current position due to timing issues in respect of expenditure/budget phasing. Includes increased requirement for agency staff for fleet enhancement work and tunnel enabling works.
7. Over recovery of income achieved to P10. Prudent estimate of additional income projected to financial year end.

Committee Report by Directorate - Bus Operations

For Year 15/16 Period 10 ending 02-Jan-2016



	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Employee Costs									
Salaries	3,436,378	3,418,214	(18,164)	(1%)	4,478,678	4,443,678	(35,000)	(1%)	1
Overtime	165,777	158,077	(7,700)	(5%)	205,500	205,500	-	0%	
Other Employee Costs	840,699	946,529	105,829	11%	1,120,488	1,230,488	110,000	9%	2
Sub Total Employee Costs	4,442,855	4,522,820	79,965	2%	5,804,666	5,879,666	75,000	1%	
Property Costs									
Electricity	112,122	116,923	4,801	4%	152,000	152,000	-	0%	
Repairs and Maintenance	273,162	279,231	6,068	2%	363,000	363,000	-	0%	
Other Property Costs	905,371	971,868	66,497	7%	1,263,429	1,263,429	-	0%	
Sub Total Property Costs	1,290,656	1,368,022	77,367	6%	1,778,429	1,778,429	-	0%	
Supplies & Services	148,289	245,077	96,788	39%	318,600	318,600	-	0%	3
Transport & Plant Costs	273,582	164,154	(109,428)	(67%)	338,400	213,400	(125,000)	(59%)	4
Third Party Payments									
Bus Operator Payments	8,894,348	9,298,385	404,037	4%	12,087,900	12,087,900	-	0%	5
Communications	8,163	15,385	7,221	47%	20,000	20,000	-	0%	
Other Third Party Payments	99,992	60,000	(39,992)	(67%)	118,000	78,000	(40,000)	(51%)	6
Sub Total Third Party Payments	9,002,503	9,373,769	371,267	4%	12,225,900	12,185,900	(40,000)	(0%)	
TOTAL EXPENDITURE	15,157,884	15,673,842	515,958	3%	20,465,994	20,375,994	(90,000)	(0%)	
INCOME									
Bus Operations Income	(2,391,022)	(1,830,023)	560,998	(31%)	(2,929,030)	(2,379,030)	550,000	(23%)	7
Agency Fee Income - Councils	(346,115)	(348,618)	(2,502)	1%	(453,203)	(453,203)	-	0%	
TOTAL INCOME	(2,737,137)	(2,178,641)	558,496	(26%)	(3,382,233)	(2,832,233)	550,000	(19%)	
Net Total	12,420,747	13,495,201	1,074,454	8%	17,083,762	17,543,762	460,000	3%	

Notes

1. Due to costs associated with the recent pay award.
2. Due to less employees being in the pension scheme than budgeted.
3. Current position due to timing issues in respect of expenditure/budget phasing.
4. Overspend due to increased number of bus vehicle repairs.
5. Year to date position reflects projected underspend reported to the Operations Committee. Outturn remains unchanged due to risks associated with fluctuations in the bus market.
6. As a result of costs of agency staff to support PSP and ITH projects. These costs are covered by grant income.
7. 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 10 ending 02-Jan-2016



	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Employee Costs									
Salaries	1,007,737	1,287,692	279,955	22%	1,373,999	1,673,999	300,000	18%	1
Overtime	3,542	-	(3,542)		4,000	-	(4,000)		
Other Employee Costs	275,548	332,616	57,067	17%	362,400	432,400	70,000	16%	1
Sub Total Employee Costs	1,286,827	1,620,307	333,480	21%	1,740,399	2,106,399	366,000	17%	
Supplies & Services	(507,556)	(699,535)	(191,979)	27%	(719,396)	(909,396)	(190,000)	21%	1
Transport & Plant Costs	1,537	5,769	4,233	73%	7,500	7,500	-	0%	
Third Party Payments									
Communications	2,525	11,539	9,014	78%	15,000	15,000	-	0%	
Other Third Party Payments	26,000	19,231	(6,769)	(35%)	25,000	25,000	-	0%	
Sub Total Third Party Payments	28,525	30,769	2,244	7%	40,000	40,000	-	0%	
TOTAL EXPENDITURE	809,333	957,311	147,978	15%	1,068,504	1,244,504	176,000	14%	
Net Total	809,333	957,311	147,978	15%	1,068,504	1,244,504	176,000	14%	

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 10 ending 02-Jan-2016

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Employee Costs									
Salaries	71,405	85,525	14,120	17%	96,183	111,183	15,000	13%	1
Other Employee Costs	19,187	24,631	5,444	22%	25,021	32,021	7,000	22%	1
Sub Total Employee Costs	90,593	110,157	19,564	18%	121,204	143,204	22,000	15%	
Supplies & Services	223	462	239	52%	600	600	-	0%	
Transport & Plant Costs	75	154	79	51%	200	200	-	0%	
TOTAL EXPENDITURE	90,891	110,772	19,881	18%	122,003	144,003	22,000	15%	
Net Total	90,891	110,772	19,881	18%	122,003	144,003	22,000	15%	

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 10 ending 02-Jan-2016

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Employee Costs									
Salaries	259,263	261,022	1,759	1%	339,329	339,329	-	0%	1
Overtime	16,464	7,692	(8,772)	(114%)	20,000	10,000	(10,000)	(100%)	
Other Employee Costs	71,504	73,493	1,989	3%	93,541	95,541	2,000	2%	
Sub Total Employee Costs	347,231	342,208	(5,024)	(1%)	452,870	444,870	(8,000)	(2%)	
Property Costs									
Other Property Costs	14,824	7,692	(7,131)	(93%)	15,000	10,000	(5,000)	(50%)	
Sub Total Property Costs	14,824	7,692	(7,131)	(93%)	15,000	10,000	(5,000)	(50%)	
Supplies & Services									
	12,795	19,231	6,436	33%	20,000	25,000	5,000	20%	1
Transport & Plant Costs									
	11	769	758	99%	1,000	1,000	-	0%	
Third Party Payments									
Other Third Party Payments	2,400	3,846	1,446	38%	5,000	5,000	-	0%	
Sub Total Third Party Payments	2,400	3,846	1,446	38%	5,000	5,000	-	0%	
TOTAL EXPENDITURE	377,261	373,746	(3,515)	(1%)	493,870	485,870	(8,000)	(2%)	
Net Total	377,261	373,746	(3,515)	(1%)	493,870	485,870	(8,000)	(2%)	

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.



Committee Report by Directorate - Finance & Human Resources

For Year 15/16 Period 10 ending 02-Jan-2016

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Employee Costs									
Salaries	774,072	801,403	27,331	3%	1,006,823	1,041,823	35,000	3%	1
Overtime	121	-	(121)		200	-	(200)		
Other Employee Costs	202,933	222,762	19,828	9%	289,590	289,590	-	0%	1
Sub Total Employee Costs	977,126	1,024,164	47,038	5%	1,296,613	1,331,413	34,800	3%	
Supplies & Services	(49,556)	(40,297)	9,258	(23%)	(67,386)	(52,386)	15,000	(29%)	
Transport & Plant Costs	356	769	413	54%	1,000	1,000	-	0%	
Third Party Payments									
Other Third Party Payments	55,912	19,231	(36,681)	(191%)	65,000	25,000	(40,000)	(160%)	2
Sub Total Third Party Payments	55,912	19,231	(36,681)	(191%)	65,000	25,000	(40,000)	(160%)	
TOTAL EXPENDITURE	983,838	1,003,867	20,029	2%	1,295,227	1,305,027	9,800	1%	
Net Total	983,838	1,003,867	20,029	2%	1,295,227	1,305,027	9,800	1%	

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 10 ending 02-Jan-2016



	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Employee Costs									
Salaries	375,342	428,145	52,803	12%	496,588	556,588	60,000	11%	1
Overtime	-	1,539	1,539	100%	2,000	2,000	-	0%	
Other Employee Costs	93,696	118,391	24,695	21%	123,908	153,908	30,000	19%	1
Sub Total Employee Costs	469,038	548,074	79,036	14%	622,496	712,496	90,000	13%	
Supplies & Services	3,892	1,539	(2,354)	(153%)	2,000	2,000	-	0%	
Transport & Plant Costs	612	1,539	927	60%	2,000	2,000	-	0%	
Third Party Payments									
Other Third Party Payments	68,950	-	(68,950)		70,000	-	(70,000)		1
Sub Total Third Party Payments	68,950	-	(68,950)		70,000	-	(70,000)		
TOTAL EXPENDITURE	542,492	551,151	8,659	2%	696,496	716,496	20,000	3%	
Net Total	542,492	551,151	8,659	2%	696,496	716,496	20,000	3%	

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 10 ending 02-Jan-2016



	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Employee Costs									
Salaries	168,099	210,049	41,950	20%	228,064	273,064	45,000	16%	1
Overtime	121	-	(121)		200	-	(200)		
Other Employee Costs	40,267	60,494	20,228	33%	53,642	78,642	25,000	32%	1
Sub Total Employee Costs	208,487	270,543	62,056	23%	281,906	351,706	69,800	20%	
Supplies & Services	1,318	1,539	221	14%	2,000	2,000	-	0%	
Transport & Plant Costs	458	3,077	2,619	85%	4,000	4,000	-	0%	
Third Party Payments									
Communications	264,816	270,000	5,184	2%	351,000	351,000	-	0%	
Sub Total Third Party Payments	264,816	270,000	5,184	2%	351,000	351,000	-	0%	
TOTAL EXPENDITURE	475,078	545,158	70,080	13%	638,906	708,706	69,800	10%	
Net Total	475,078	545,158	70,080	13%	638,906	708,706	69,800	10%	

Notes

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

Committee Report by Directorate - Legal Services

For Year 15/16 Period 10 ending 02-Jan-2016



EXPENDITURE

Employee Costs

	Actual	Budget	Variance	Variance %
Salaries	192,551	217,472	24,921	11%
Other Employee Costs	55,548	64,940	9,391	14%

Sub Total Employee Costs

Supplies & Services

Transport & Plant Costs

TOTAL EXPENDITURE

Net Total

	Year to Date			
	Actual	Budget	Variance	Variance %
Sub Total Employee Costs	248,099	282,411	34,312	12%
Supplies & Services	298	1,923	1,626	85%
Transport & Plant Costs	62	539	477	89%
TOTAL EXPENDITURE	248,459	284,873	36,414	13%
Net Total	248,459	284,873	36,414	13%

	Annual Budget			
	Projected Outturn	Annual Budget	Variance	Variance %
Sub Total Employee Costs	327,134	367,134	40,000	11%
Supplies & Services	2,500	2,500	-	0%
Transport & Plant Costs	700	700	-	0%
TOTAL EXPENDITURE	330,334	370,334	40,000	11%
Net Total	330,334	370,334	40,000	11%

Notes

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Notes

1. Due to vacant posts in the establishment.

Committee Report by Directorate - Business Support

For Year 15/16 Period 10 ending 02-Jan-2016



EXPENDITURE

	Year to Date				Annual Budget			
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %
Employee Costs								
Salaries	172,992	170,810	(2,182)	(1%)	224,053	222,053	(2,000)	(1%)
Overtime	819	-	(819)		1,000	-	(1,000)	
Other Employee Costs	43,301	46,040	2,739	6%	56,852	59,852	3,000	5%
Sub Total Employee Costs	217,112	216,850	(262)	(0%)	281,905	281,905	-	0%
Supplies & Services	2,423	6,154	3,730	61%	6,000	8,000	2,000	25%
Transport & Plant Costs	918	385	(534)	(139%)	1,000	500	(500)	(100%)
TOTAL EXPENDITURE	220,454	223,388	2,934	1%	288,905	290,405	1,500	1%
Net Total	220,454	223,388	2,934	1%	288,905	290,405	1,500	1%

Committee Report by Directorate - Elected Members

For Year 15/16 Period 10 ending 02-Jan-2016



EXPENDITURE

Supplies & Services

Transport & Plant Costs

Third Party Payments

Other Third Party Payments

Sub Total Third Party Payments

TOTAL EXPENDITURE

Net Total

	Year to Date			
	Actual	Budget	Variance	Variance %
Supplies & Services	26,014	47,254	21,240	45%
Transport & Plant Costs	1,054	5,385	4,331	80%
Third Party Payments				
Other Third Party Payments	2,903	9,231	6,328	69%
Sub Total Third Party Payments	2,903	9,231	6,328	69%
TOTAL EXPENDITURE	29,970	61,869	31,899	52%
Net Total	29,970	61,869	31,899	52%

	Annual Budget			
	Projected Outturn	Annual Budget	Variance	Variance %
Supplies & Services	61,430	61,430	-	0%
Transport & Plant Costs	7,000	7,000	-	0%
Third Party Payments				
Other Third Party Payments	12,000	12,000	-	0%
Sub Total Third Party Payments	12,000	12,000	-	0%
TOTAL EXPENDITURE	80,430	80,430	-	0%
Net Total	80,430	80,430	-	0%



Committee Report by Directorate - Corporate

For Year 15/16 Period 10 ending 02-Jan-2016

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Employee Costs									
Salaries	45,664	380,657	334,993	88%	144,854	494,854	350,000	71%	1
Overtime	7	-	(7)		50	-	(50)		
Other Employee Costs	443,530	527,627	84,096	16%	585,915	685,915	100,000	15%	2
Sub Total Employee Costs	489,201	908,284	419,083	46%	730,819	1,180,769	449,950	38%	
Property Costs									
Electricity	82,016	236,462	154,445	65%	307,400	307,400	-	0%	3
Repairs and Maintenance	118,761	153,385	34,624	23%	199,400	199,400	-	0%	
Other Property Costs	263,283	295,703	32,420	11%	379,414	384,414	5,000	1%	
Sub Total Property Costs	464,060	685,549	221,489	32%	886,214	891,214	5,000	1%	
Supplies & Services	281,296	365,539	84,242	23%	475,200	475,200	-	0%	
Transport & Plant Costs	23	7,692	7,669	100%	10,000	10,000	-	0%	
Third Party Payments									
Bus Operator Payments	-	384,615	384,615	100%	500,000	500,000	-	0%	4
Other Third Party Payments	795,164	935,385	140,221	15%	1,216,001	1,216,001	-	0%	5
Sub Total Third Party Payments	795,164	1,320,001	524,837	40%	1,716,001	1,716,001	-	0%	
Financing Costs									
Contribution to Subway Modernisation Fund	7,100,000	7,100,000	-	0%	9,230,000	9,230,000	-	0%	
Contribution to Capital Funded from Revenue	1,538,462	1,538,462	-	0%	2,000,000	2,000,000	-	0%	
Sub Total Financing Costs	8,638,462	8,638,462	-	0%	11,230,000	11,230,000	-	0%	
TOTAL EXPENDITURE	10,668,206	11,925,526	1,257,320	11%	15,048,234	15,503,184	454,950	3%	
INCOME									
Agency Fee Income - Councils	(769,231)	(769,231)	-	0%	(1,000,000)	(1,000,000)	-	0%	
Interest Received	(611,049)	(384,615)	226,434	(59%)	(750,000)	(500,000)	250,000	(50%)	6
Other Income	(543,061)	(530,769)	12,292	(2%)	(690,000)	(690,000)	-	0%	
TOTAL INCOME	(1,923,341)	(1,684,615)	238,726	(14%)	(2,440,000)	(2,190,000)	250,000	(11%)	
Net Total	8,744,865	10,240,911	1,496,046	15%	12,608,234	13,313,184	704,950	5%	

Notes

1. As a result of pay awards being charged direct to departments.
2. Includes costs associated with Voluntary Severence.
3. Outturn remains unchanged due to potential additional usage costs over the winter period.
4. Outturn remains unchanged due to risks associated with fluctuations in the bus market.
5. Current position due to timing issues in respect of expenditure/budget phasing.
6. Due to close management of cash balances.