Revenue Monitoring Report as at Period 7, ending 11 October 2025 and updated Financial Forecast for Financial Year 2025/2026

Date of meeting 28 November 2025 **Date of report** 6 November 2025

Report by Director of Finance & Corporate Support

1. Object of report

To advise members of the net revenue position as at the end of Period 7, 11 October 2025 including an updated financial forecast for the current financial year, stating the assumptions made regarding income and expenditure levels.

2. Background to report

The Partnership approved a balanced budget on 14 March 2025. This balanced budget provided for a net revenue budget of £37.299m, funded by local authority requisitions (£36.682m) and assumed Transport Scotland revenue support grant (£0.617m).

Since the beginning of 2022, financial challenges have arisen due to high inflation and the cost-of-living crisis. This included increased pay pressures, supported service contract increases and increases in external contract costs. These challenges have been managed within the funding envelope available. Although inflation has decreased then stabilised, there are still a number of financial challenges to SPT and its stakeholders in 2025/2026 and beyond. These financial pressures are not short term in nature and will have material impacts on internal and external costs in the current and future financial years.

In developing the budget, a number of key assumptions were made. These assumptions were made in a very challenging and unpredictable environment and resulted in the implementation of measures to reduce SPT's expenditure and maximise income opportunities to ensure the provision of an achievable balanced budget for 2025/2026.

3. Current Position

At this stage in 2025/2026, there is stability in terms of the revenue expenditure being incurred relative to the assumed budget for areas directly within SPT's control. As we move into the final half of the financial year this needs to be sustained. This is particularly important given ongoing cost pressures which could have a direct impact on both expenditure and income budgets in the current and future financial years. Detailed departmental revenue monitoring reports can be found in Appendix 1.

The key projected variances and areas of risk to note at this stage of the financial year are:

(i) SPT implemented the COSLA pay award covering the period 1 April 2025 to 31 March 2026 in August 2025. At each spinal point, a 4% uplift was applied. The 2025/2026 revenue budget estimated a 3% uplift therefore this pay award was higher than what was budgeted. The impact of this pay award has been reflected in year end forecasts.

Following constructive negotiations and collaborative working with Unite the Union, an agreement was reached recently in relation to interim changes to Subway station staffing and drivers terms and conditions. The impact of these changes have also been reflected in year end forecasts.

At this stage, projected savings from vacant posts in the establishment together with the impact of the current pay award from COSLA and other changes generates an overall positive variance of £0.670m.

(ii) The impact of high inflation and unit price increases in utilities had a negative impact on SPT budgets over recent financial years. SPT use the Scottish Procurement Framework which buys the majority of its energy up to 2.5 years ahead. Due to this, utility costs have stabilised in 2025/2026 and unit rate costs are less than budgeted resulting in a positive variance of £0.150m.

(iii) A variance on bus operator payments of a £0.342m underspend was reported in the financial implications report which was presented at the most recent Operations Committee. This was due to mitigations put in place, including reviewing specifications and altering timetables to ensure the best value possible for each contract is achieved. This has been achieved for some contracts by removing journeys with low passenger numbers or providing scope for optional timetables offering enhanced provision and optional farescale.

However, if contract cost increases are ongoing, as a result of financial pressures on bus operators (including inflationary pressures on operational costs and driver shortages) this will have a significant impact on future subsidised bus budgets and service provision with the potential for reduced network provision or frequency of services especially if the overall funding envelope stays the same or is reduced.

At this stage, the projected underspend of £0.342m as reported to the Operation's Committee is not reflected in the year end forecast due to ongoing fluctuations in the bus market as detailed above.

(iv) In 2024/2025, Regional Transport Partnerships (RTPs) including SPT were requested by Transport Scotland (TS) to lead on the "People and Place Programme" covering active travel and behaviour change initiatives, with capital and revenue funding from TS to be co-ordinated through RTPs to councils, third sector organisations and other delivery partners. SPT continue to take the lead in 2025/2026 and a People and Places Programme revenue allocation of £2.654m has been added to the 2025/2026 revenue budget under third party expenditure with the associated funding from Transport Scotland shown under income. Although claims made to date are lower than anticipated, updated spend profiles from external delivery partners indicate that funding provided will be spent in the line with the overall budget allocation.

(v) The projected positive variance of £0.210m shown under other third party payments relates to cost savings associated with subway traffic control. From May 2025 train movements and traffic control are being undertaken internally by Subway maintenance staff therefore there is a cost saving in 2025/2026 and future financial years.

(vi) Subway patronage in the year to date is slightly up on 2024/2025. Of the seven periods covered by this report, five periods included increased patronage numbers, resulting in a year on year increase of 1.32% on average. This incorporates the impact of industrial action that closed the Subway for three days in June which had a negative impact on passenger numbers and associated income. Subway patronage and income varies significantly through the year, with August to October traditionally significant months due to the return of further education and university students. Passenger numbers for P6 and P7 covering this period show a net increase compared to 2024/2025 which is encouraging. At this stage based on an over recovery of income to P7, a projected positive variance of £0.500m is forecast.

(vii) Bus station income is performing well in relation to budget. Additional income has been achieved up to period 7 due to increased income from departure charges, parking fees and toilet facilities income. Based on current trends a positive variance of £0.200m has been projected at this stage. Some caution remains in the long term as it is unclear if income achieved at bus stations will be sustainable due to challenges in the bus market and the potential for this to impact on income, as well as the disruption to the entry/exit arrangements at BBS due to significant road works.

(viii) Interest received is forecast to exceed budget by £0.150m in 2025/2026. This is a result of current interest rates which have remained at a high rate for longer than anticipated. However, given the reduction in interest rates by the Bank of England in August 2025 and the likelihood of a further rate cut in late 2025 / early 2026 it is likely interest rates achieved for cash balances will reduce in the coming months. Cash balances will continue to be managed in line with SPT's treasury management strategy. This is a short term benefit to SPT's financial position with interest rates projected to reduce further in 2026 and 2027.

The overall position is a forecast year end underspend of £1.935m. This is mainly as a result of close management of all expenditure lines, savings as a result of staff turnover and in year positive movements in Subway income, interest received and bus station income detailed above.

However, given the uncertainties that still exist around public transport provision and cost pressures, including ongoing fluctuations in the supported bus service market, caution remains around year end projections.

Therefore, while this underspend is an extremely positive and welcome position, it is not sustainable in the long term due to rising employees costs including increased pension contributions, contract inflation pressures, increased supported services contract costs and interest rates reducing in 2026.

It will be clearer later in the financial year whether the current positive forecast is sustainable. At that stage options will be considered to make best use of the current in year projected underspend by reviewing the current reserves position to assess the most appropriate placement of the any balances/underspend unallocated. This will be tabled for consideration at the March Committee.

4. Committee action

The Committee is requested to consider this report and to note:

(i) the projected outturn position for 2025/2026 based on the information available at the end of P7;

(ii) the financial pressures which continue to impact in the current financial year including supported bus service contract costs, pay awards applied and inflationary pressures which will impact on internal and external costs in future financial years; and

(iii) the placement of any projected in year balances/underspend unallocated will be assessed and tabled for consideration at the March Committee. This will be based on the current reserve position and delivery plans for future financial years.

5. Consequences

Policy consequences	*None.*
Legal consequences	*All legislation and regulations are adhered to.*
Financial consequences	*As detailed in the report.*
Personnel consequences	*As detailed in the report.*
Equalities consequences	*None directly.*
Risk consequences	*As detailed in the report.*
Climate Change, Adaptation & Carbon consequences	*Approved budget has been aligned to agreed priorities including related to Climate Change, Adaptation and Carbon management priorities.*

Name	Lesley Aird	**Name**	Valerie Davidson
Title	**Director of Finance & Corporate Support**	**Title**	**Chief Executive**

For further information, please contact *Stuart Paul, Head of Finance* at *stuart.paul@spt.co.uk*

Committee Report by Division

For Year 25/26 Period 7 ending 11/10/2025 00:00:00

	Year to Date				Annual Budget			
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %
Chief Executive								
Policy & Strategy	445,752	436,224	(9,528)	(2%)	845,731	820,731	(25,000)	(3%)
Chief Executive Unit	741,498	823,263	81,765	10%	1,418,922	1,548,922	130,000	8%
Total Chief Executive	1,187,250	1,259,487	72,237	6%	2,264,653	2,369,653	105,000	4%
Operations								
Subway	3,756,935	5,634,510	1,877,575	33%	8,330,207	9,705,207	1,375,000	14%
Bus Operations	10,043,249	10,734,682	691,433	6%	19,941,695	20,196,695	255,000	1%
Projects	141,090	152,433	11,343	7%	286,793	286,793	-	0%
Health and Safety	86,317	99,896	13,579	14%	187,948	187,948	-	0%
Customer Standards	313,400	334,119	20,719	6%	608,627	628,627	20,000	3%
Total Operations	14,340,992	16,955,640	2,614,649	15%	29,355,271	31,005,271	1,650,000	5%
Business Support								
Finance	833,826	803,974	(29,853)	(4%)	1,532,631	1,512,631	(20,000)	(1%)
Digital	734,372	748,075	13,703	2%	1,417,461	1,407,461	(10,000)	(1%)
Human Resources	205,332	205,818	486	0%	402,235	387,235	(15,000)	(4%)
Elected Members	31,441	35,611	4,170	12%	67,000	67,000	-	0%
Contact Centre	155,974	197,753	41,780	21%	347,062	372,062	25,000	7%
Corporate	(2,568,564)	(1,999,433)	569,131	(28%)	(3,961,820)	(3,761,820)	200,000	(5%)
Total Business Support	(607,619)	(8,202)	599,417	(7308%)	(195,432)	(15,432)	180,000	(1166%)
Contribution to Subway Fund	513,966	507,328	(6,639)	(1%)	954,509	954,509	-	0%
Contribution to Capital Funded from Revenue	1,607,308	1,586,548	(20,760)	(1%)	2,985,000	2,985,000	-	0%
Net Total	**17,041,896**	**20,300,801**	**3,258,904**	**16%**	**35,364,001**	**37,299,001**	**1,935,000**	**5%**

Revenue Monitoring Report

For Year 25/26 Period 7 ending 11/10/2025 00:00:00

	Year to Date				Annual Budget				Note
	Actual	**Budget**	**Variance**	**Variance %**	**Projected Outturn**	**Annual Budget**	**Variance**	**Variance %**	
EXPENDITURE									
Employee Costs									
Salaries	11,228,944	11,775,110	546,166	5%	21,554,201	22,154,201	600,000	3%	1
Overtime	389,781	366,345	(23,436)	(6%)	739,258	689,258	(50,000)	(7%)	1
Other Employee Costs	2,463,914	2,571,384	107,471	4%	4,717,914	4,837,914	120,000	2%	1
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Sub Total Employee Costs	14,082,638	14,712,839	630,201	4%	27,011,373	27,681,373	670,000	2%	
Property Costs									
Electricity	1,798,783	1,934,900	136,117	7%	3,490,405	3,640,405	150,000	4%	2
Repairs and Maintenance	88,979	241,304	152,325	63%	454,000	454,000	-	0%	3
Property Insurance	236,605	234,129	(2,476)	(1%)	440,500	440,500	-	0%	
Other Property Costs	2,858,111	2,981,565	123,454	4%	5,609,645	5,609,645	-	0%	3
Sub Total Property Costs	4,982,479	5,391,898	409,419	8%	9,994,550	10,144,550	150,000	1%	
Supplies & Services	588,597	549,649	(38,948)	(7%)	979,134	1,034,134	55,000	5%	4
Transport & Plant Costs	46,249	69,627	23,379	34%	131,000	131,000	-	0%	
Third Party Payments									
Bus Operator Payments	9,215,291	9,306,103	90,812	1%	17,508,905	17,508,905	-	0%	3
Communications	175,384	180,712	5,329	3%	340,000	340,000	-	0%	3
Other Third Party Payments	6,153,591	6,956,734	803,143	12%	12,878,701	13,088,701	210,000	2%	5
People and Places	409,630	1,410,619	1,000,990		2,654,000	2,654,000	-		6
Sub Total Third Party Payments	15,953,896	17,854,169	1,900,273	11%	33,381,606	33,591,606	210,000	1%	
Financing Costs									
Contribution to Subway Fund	513,966	507,328	(6,639)	(1%)	954,509	954,509	-	0%	
Contribution to Capital Funded from Revenue	1,607,308	1,586,548	(20,760)	(1%)	2,985,000	2,985,000	-	0%	
Sub Total Financing Costs	2,121,274	2,093,876	(27,398)	(1%)	3,939,509	3,939,509	-	0%	
TOTAL EXPENDITURE	**37,775,133**	**40,672,058**	**2,896,926**	**7%**	**75,437,172**	**76,522,172**	1,085,000	1%	
INCOME									
Subway Income	(12,027,987)	(11,319,753)	708,234	(6%)	(22,693,278)	(22,193,278)	500,000	(2%)	7
Bus Operations Income	(2,348,018)	(1,996,774)	351,244	(18%)	(3,956,817)	(3,756,817)	200,000	(5%)	8
Agency Fee Income - Councils	(894,583)	(885,797)	8,786	(1%)	(1,666,577)	(1,666,577)	-	0%	
Interest Received	(3,906,752)	(3,720,548)	186,204	(5%)	(7,150,000)	(7,000,000)	150,000	(2%)	9
Other Income	(1,146,268)	(1,037,767)	108,501	(10%)	(1,952,500)	(1,952,500)	-	0%	3
People and Places Funding	(409,630)	(1,410,619)	(1,000,990)		(2,654,000)	(2,654,000)	-		6
TOTAL INCOME	**(20,733,237)**	**(20,371,258)**	**361,979**	**(2%)**	**(40,073,171)**	**(39,223,171)**	850,000	(2%)	
Net Total	**17,041,896**	**20,300,801**	**3,258,904**	**16%**	**35,364,001**	**37,299,001**	**1,935,000**	**5%**	

Notes

1. Vacant posts in the establishment partially offset by the impact of the current pay award from COSLA generates a projected positive variance. The impact of the Subway operation staff pay negotiations which has recently been agreed is also factored into the projected outturn position.
2. Outturn adjusted due to reduced unit rate costs which was less than anticipated.
3. Current position due to timing issues in respect of expenditure/budget phasing.
4. Updated outturn reflects capitalisation recharges related to Digital and HR support for the new HR system.
5. Outturn adjusted to reflect projected savings in relation to reduced requirement for traffic control officers in the non-operational area (NOA).
6. Expenditure in 2025/2026 in relation to the People and Places programme to date shown with matched funding from Transport Scotland.
7. Income generated from Subway ticket sales is exceeding budget projections in the first 7 periods of the financial year. Based on this current trend a prudent year end projection has been estimated.
8. Departure charge income is performing well against budget. Based on this current trend a prudent year end projection has been estimated.
9. Increased income anticipated due to current sustained rates and cash balances. Any future changes to interest rates may impact on the year end projection.

Committee Report by Directorate - Policy & Strategy

For Year 25/26 Period 7 ending 11/10/2025 00:00:00

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Employee Costs									
Salaries	366,867	356,101	(10,766)	(3%)	689,984	669,984	(20,000)	(3%)	1
Other Employee Costs	73,719	70,822	(2,898)	(4%)	138,247	133,247	(5,000)	(4%)	1
Sub Total Employee Costs	440,586	426,923	(13,663)	(3%)	828,231	803,231	(25,000)	(3%)	
Supplies & Services	140	531	392	74%	1,000	1,000	-	0%	
Transport & Plant Costs	526	797	272	34%	1,500	1,500	-	0%	
Third Party Payments									
Communications	4,500	7,973	3,472	44%	15,000	15,000	-	0%	
Sub Total Third Party Payments	4,500	7,973	3,472	44%	15,000	15,000	-	0%	
TOTAL EXPENDITURE	**445,752**	**436,224**	**(9,528)**	**(2%)**	**845,731**	**820,731**	**(25,000)**	**(3%)**	
Net Total	**445,752**	**436,224**	**(9,528)**	**(2%)**	**845,731**	**820,731**	**(25,000)**	**(3%)**	

Notes

1. Increased costs due temporary roles to support the People and Places Programme. The roles will be fully funded by the programme.

Committee Report by Directorate - Chief Executive Unit

For Year 25/26 Period 7 ending 11/10/2025 00:00:00

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Employee Costs									
Salaries	607,229	696,623	89,394	13%	1,220,656	1,310,656	90,000	7%	1
Other Employee Costs	122,871	140,991	18,120	13%	245,266	265,266	20,000	8%	1
Sub Total Employee Costs	730,100	837,613	107,514	13%	1,465,922	1,575,922	110,000	7%	
Supplies & Services	11,045	(17,008)	(28,054)	165%	(52,000)	(32,000)	20,000	(63%)	2
Transport & Plant Costs	353	2,658	2,305	87%	5,000	5,000	-	0%	
TOTAL EXPENDITURE	**741,498**	**823,263**	**81,765**	**10%**	**1,418,922**	**1,548,922**	**130,000**	**8%**	
Net Total	**741,498**	**823,263**	**81,765**	**10%**	**1,418,922**	**1,548,922**	**130,000**	**8%**	

Notes

1. Vacant posts in the establishment partially offset by the impact of the current pay award from COSLA generates a projected positive variance.
2. Updated outturn reflects capitalisation recharges related to the Corporate Programme Assurance team.

Committee Report by Directorate - Subway

For Year 25/26 Period 7 ending 11/10/2025 00:00:00

	Year to Date				Annual Budget				Note
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Employee Costs									
Salaries	6,307,763	6,689,007	381,244	6%	12,134,988	12,584,988	450,000	4%	1
Overtime	364,291	325,951	(38,340)	(12%)	663,258	613,258	(50,000)	(8%)	1
Other Employee Costs	1,277,954	1,341,826	63,872	5%	2,449,569	2,524,569	75,000	3%	1
Sub Total Employee Costs	7,950,008	8,356,784	406,776	5%	15,247,815	15,722,815	475,000	3%	
Property Costs									
Electricity	1,598,259	1,734,826	136,567	8%	3,113,976	3,263,976	150,000	5%	2
Property Insurance	236,605	215,260	(21,345)	(10%)	405,000	405,000	-	0%	
Other Property Costs	1,739,989	1,834,721	94,732	5%	3,451,924	3,451,924	-	0%	3
Sub Total Property Costs	3,574,853	3,784,807	209,954	6%	6,970,900	7,120,900	150,000	2%	
Supplies & Services	540,603	507,833	(32,770)	(6%)	955,459	955,459	-	0%	3
Transport & Plant Costs	1,828	2,658	829	31%	5,000	5,000	-	0%	
Third Party Payments									
Bus Operator Payments	19,232	20,781	1,549	7%	39,099	39,099	-	0%	
Other Third Party Payments	3,698,397	4,281,400	583,003	14%	7,805,211	8,055,211	250,000	3%	4
Sub Total Third Party Payments	3,717,629	4,302,181	584,552	14%	7,844,311	8,094,311	250,000	3%	
TOTAL EXPENDITURE	**15,784,922**	**16,954,263**	**1,169,341**	**7%**	**31,023,485**	**31,898,485**	**875,000**	**3%**	
INCOME									
Subway Income	(12,027,987)	(11,319,753)	708,234	(6%)	(22,693,278)	(22,193,278)	500,000	(2%)	5
TOTAL INCOME	**(12,027,987)**	**(11,319,753)**	**708,234**	**(6%)**	**(22,693,278)**	**(22,193,278)**	**500,000**	**(2%)**	
Net Total	**3,756,935**	**5,634,510**	**1,877,575**	**33%**	**8,330,207**	**9,705,207**	**1,375,000**	**14%**	

Notes

1. Vacant posts in the establishment partially offset by the impact of the current pay award from COSLA generates a projected positive variance. The impact of operation staff pay negotiations which has recently been agreed is also factored into the projected outturn position.
2. Outturn adjusted due to reduced unit rate costs which was less than anticipated.
3. Current position due to timing issues in respect of expenditure/budget phasing.
4. Outturn adjusted to reflect projected savings in relation to reduced requirement for traffic control officers in the non-operational area (NOA).
5. Income generated from Subway ticket sales is exceeding budget projections in the first 7 periods of the financial year. Based on this current trend a prudent year end projection has been estimated.

Committee Report by Directorate - Bus Operations

For Year 25/26 Period 7 ending 11/10/2025 00:00:00

	Year to Date				Annual Budget				Note
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Employee Costs									
Salaries	1,598,505	1,635,911	37,406	2%	3,037,874	3,077,874	40,000	1%	1
Overtime	21,226	31,093	9,868	32%	58,500	58,500	-	0%	
Other Employee Costs	309,801	321,423	11,622	4%	589,739	604,739	15,000	2%	1
Sub Total Employee Costs	1,929,532	1,988,427	58,895	3%	3,686,112	3,741,112	55,000	1%	
Property Costs									
Electricity	144,703	154,896	10,194	7%	291,429	291,429	-	0%	
Repairs and Maintenance	89,428	222,701	133,273	60%	419,000	419,000	-	0%	2
Property Insurance	-	11,693	11,693	100%	22,000	22,000	-	0%	
Other Property Costs	890,773	911,834	21,062	2%	1,715,565	1,715,565	-	0%	
Sub Total Property Costs	1,124,904	1,301,125	176,221	14%	2,447,993	2,447,993	-	0%	
Supplies & Services	34,942	39,331	4,390	11%	74,000	74,000	-	0%	
Transport & Plant Costs	41,295	57,987	16,693	29%	109,100	109,100	-	0%	
Third Party Payments									
Bus Operator Payments	9,196,059	9,285,322	89,263	1%	17,469,806	17,469,806	-	0%	2
Other Third Party Payments	161,736	170,879	9,143	5%	321,500	321,500	-	0%	
Sub Total Third Party Payments	9,357,795	9,456,201	98,406	1%	17,791,306	17,791,306	-	0%	
TOTAL EXPENDITURE	**12,488,467**	**12,843,072**	**354,605**	**3%**	**24,108,512**	**24,163,512**	**55,000**	**0%**	
INCOME									
Bus Operations Income	(2,348,018)	(1,996,774)	351,244	(18%)	(3,956,817)	(3,756,817)	200,000	(5%)	3
Agency Fee Income - Councils	(97,200)	(111,616)	(14,417)	13%	(210,000)	(210,000)	-	0%	
TOTAL INCOME	**(2,445,218)**	**(2,108,390)**	**336,827**	**(16%)**	**(4,166,817)**	**(3,966,817)**	**200,000**	**(5%)**	
Net Total	**10,043,249**	**10,734,682**	**691,433**	**6%**	**19,941,695**	**20,196,695**	**255,000**	**1%**	

Notes

1. Vacant posts in the establishment partially offset by the impact of the current pay award from COSLA generates a projected positive variance.
2. Positive variance is projected for supported bus services in line with position reported to most recent Operation's Committee. However it is likely that this budget will be under pressure given the current issues facing bus operators and the market in general.
3. Departure charge income is performing well against budget. Based on this current trend a prudent year end projection has been estimated.

Committee Report by Directorate - Projects

For Year 25/26 Period 7 ending 11/10/2025 00:00:00

	Year to Date				Annual Budget			
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %
EXPENDITURE								
Employee Costs								
Salaries	369,460	366,737	(2,723)	(1%)	689,994	689,994	-	0%
Other Employee Costs	74,586	74,065	(522)	(1%)	139,349	139,349	-	0%
Sub Total Employee Costs	444,046	440,801	(3,245)	(1%)	829,343	829,343	-	0%
Supplies & Services	(303,095)	(291,026)	12,069	(4%)	(547,549)	(547,549)	-	0%
Transport & Plant Costs	139	2,658	2,519	95%	5,000	5,000	-	0%
TOTAL EXPENDITURE	**141,090**	**152,433**	**11,343**	**7%**	**286,793**	**286,793**	**-**	**0%**
Net Total	**141,090**	**152,433**	**11,343**	**7%**	**286,793**	**286,793**	**-**	**0%**

Committee Report by Directorate - Health and Safety

For Year 25/26 Period 7 ending 11/10/2025 00:00:00

	Year to Date				Annual Budget			
EXPENDITURE	**Actual**	**Budget**	**Variance**	**Variance %**	**Projected Outturn**	**Annual Budget**	**Variance**	**Variance %**
Employee Costs								
Salaries	72,073	82,459	10,387	13%	155,143	155,143	-	0%
Other Employee Costs	14,055	17,011	2,956	17%	32,006	32,006	-	0%
Sub Total Employee Costs	86,128	99,471	13,343	13%	187,148	187,148	-	0%
Supplies & Services	189	319	130	41%	600	600	-	0%
Transport & Plant Costs	-	106	106	100%	200	200	-	0%
TOTAL EXPENDITURE	**86,317**	**99,896**	**13,579**	**14%**	**187,948**	**187,948**	**-**	**0%**
Net Total	**86,317**	**99,896**	**13,579**	**14%**	**187,948**	**187,948**	**-**	**0%**

Committee Report by Directorate - Customer Standards

For Year 25/26 Period 7 ending 11/10/2025 00:00:00

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Employee Costs									
Salaries	238,734	250,020	11,286	5%	455,399	470,399	15,000	3%	1
Overtime	3,239	5,315	2,076	39%	10,000	10,000	-	0%	
Other Employee Costs	47,119	50,083	2,964	6%	89,228	94,228	5,000	5%	1
Sub Total Employee Costs	289,092	305,418	16,326	5%	554,627	574,627	20,000	3%	
Supplies & Services	24,308	28,170	3,862	14%	53,000	53,000	-	0%	
Transport & Plant Costs	-	531	531	100%	1,000	1,000	-	0%	
TOTAL EXPENDITURE	**313,400**	**334,119**	**20,719**	**6%**	**608,627**	**628,627**	**20,000**	**3%**	
Net Total	**313,400**	**334,119**	**20,719**	**6%**	**608,627**	**628,627**	**20,000**	**3%**	

Notes

1. Vacant posts in the establishment partially offset by the impact of the current pay award from COSLA generates a projected positive variance.

Committee Report by Directorate - Finance

For Year 25/26 Period 7 ending 11/10/2025 00:00:00

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Employee Costs									
Salaries	613,977	631,671	17,693	3%	1,163,453	1,188,453	25,000	2%	1
Other Employee Costs	118,710	121,703	2,993	2%	223,978	228,978	5,000	2%	1
Sub Total Employee Costs	732,687	753,374	20,687	3%	1,387,431	1,417,431	30,000	2%	
Supplies & Services	54,503	41,192	(13,311)	(32%)	92,500	77,500	(15,000)	(19%)	2
Transport & Plant Costs	124	106	(17)	(16%)	200	200	-	0%	
Third Party Payments									
Other Third Party Payments	46,512	9,301	(37,211)	(400%)	52,500	17,500	(35,000)	(200%)	2
Sub Total Third Party Payments	46,512	9,301	(37,211)	(400%)	52,500	17,500	(35,000)	(200%)	
TOTAL EXPENDITURE	**833,826**	**803,974**	**(29,853)**	**(4%)**	**1,532,631**	**1,512,631**	**(20,000)**	**(1%)**	
Net Total	**833,826**	**803,974**	**(29,853)**	**(4%)**	**1,532,631**	**1,512,631**	**(20,000)**	**(1%)**	

Notes

1. Vacant posts in the establishment partially offset by the impact of the current pay award from COSLA generates a projected positive variance.
2. Costs in relation to Smart Zonecard which will be recovered through the agency fee charged to scheme members.

Committee Report by Directorate - Digital

For Year 25/26 Period 7 ending 11/10/2025 00:00:00

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Employee Costs									
Salaries	611,484	620,895	9,411	2%	1,168,178	1,168,178	-	0%	
Overtime	-	2,658	2,658	100%	5,000	5,000	-	0%	
Other Employee Costs	120,820	122,928	2,109	2%	231,283	231,283	-	0%	
Sub Total Employee Costs	732,303	746,481	14,177	2%	1,404,461	1,404,461	-	0%	
Supplies & Services	(28,502)	1,063	29,565	2781%	(28,000)	2,000	30,000	1500%	1
Transport & Plant Costs	963	531	(432)	(81%)	1,000	1,000	-	0%	
Third Party Payments									
Other Third Party Payments	29,607	-	(29,607)		40,000	-	(40,000)		2
Sub Total Third Party Payments	29,607	-	(29,607)		40,000	-	(40,000)		
TOTAL EXPENDITURE	**734,372**	**748,075**	**13,703**	**2%**	**1,417,461**	**1,407,461**	**(10,000)**	**(1%)**	
Net Total	**734,372**	**748,075**	**13,703**	**2%**	**1,417,461**	**1,407,461**	**(10,000)**	**(1%)**	

Notes
1. Updated outturn reflects capitalisation recharges related to Digital support for the new HR system.
2. Costs associated with temporary agency support for the Digital team.

Committee Report by Directorate - Human Resources

For Year 25/26 Period 7 ending 11/10/2025 00:00:00

	Year to Date				Annual Budget				Note
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Employee Costs									
Salaries	177,222	167,330	(9,892)	(6%)	329,823	314,823	(15,000)	(5%)	1
Other Employee Costs	31,988	33,172	1,184	4%	62,412	62,412	-	0%	
Sub Total Employee Costs	209,211	200,503	(8,708)	(4%)	392,235	377,235	(15,000)	(4%)	
Supplies & Services	(22,630)	5,315	27,945	526%	(10,000)	10,000	20,000	200%	2
Third Party Payments									
Other Third Party Payments	18,751	-	(18,751)		20,000	-	(20,000)		3
Sub Total Third Party Payments	18,751	-	(18,751)		20,000	-	(20,000)		
TOTAL EXPENDITURE	**205,332**	**205,818**	**486**	**0%**	**402,235**	**387,235**	**(15,000)**	**(4%)**	
Net Total	**205,332**	**205,818**	**486**	**0%**	**402,235**	**387,235**	**(15,000)**	**(4%)**	

Notes
1. Additional costs associated with cover for maternity leave.
2. Updated outturn reflects capitalisation recharges related to HR support for the new HR system.
3. Costs associated with short term HR support to cover staff seconded to new HR system project.

Committee Report by Directorate - Elected Members

For Year 25/26 Period 7 ending 11/10/2025 00:00:00

	Year to Date				Annual Budget			
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %
EXPENDITURE								
Supplies & Services	30,419	34,016	3,597	11%	64,000	64,000	-	0%
Transport & Plant Costs	1,022	1,594	573	36%	3,000	3,000	-	0%
TOTAL EXPENDITURE	**31,441**	**35,611**	**4,170**	**12%**	**67,000**	**67,000**	**-**	**0%**
Net Total	**31,441**	**35,611**	**4,170**	**12%**	**67,000**	**67,000**	**-**	**0%**

Committee Report by Directorate - Contact Centre

For Year 25/26 Period 7 ending 11/10/2025 00:00:00

	Year to Date				Annual Budget				Note
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Employee Costs									
Salaries	261,640	278,355	16,716	6%	503,710	523,710	20,000	4%	1
Overtime	1,025	1,329	304	23%	2,500	2,500	-	0%	
Other Employee Costs	48,162	51,205	3,042	6%	91,339	96,339	5,000	5%	1
Sub Total Employee Costs	310,827	330,889	20,062	6%	597,548	622,548	25,000	4%	
Supplies & Services	36,095	33,591	(2,504)	(7%)	63,200	63,200	-	0%	
Third Party Payments									
Other Third Party Payments	18,254	25,512	7,258	28%	48,000	48,000	-	0%	
Sub Total Third Party Payments	18,254	25,512	7,258	28%	48,000	48,000	-	0%	
TOTAL EXPENDITURE	**365,176**	**389,992**	**24,816**	**6%**	**708,748**	**733,748**	**25,000**	**3%**	
INCOME									
Agency Fee Income - Councils	(209,202)	(192,239)	16,964	(9%)	(361,687)	(361,687)	-	0%	
TOTAL INCOME	**(209,202)**	**(192,239)**	**16,964**	**(9%)**	**(361,687)**	**(361,687)**	**-**	**0%**	
Net Total	**155,974**	**197,753**	**41,780**	**21%**	**347,062**	**372,062**	**25,000**	**7%**	

Notes

1. Vacant posts in the establishment partially offset by the impact of the current pay award from COSLA generates a projected positive variance.

Committee Report by Directorate - Corporate

For Year 25/26 Period 7 ending 11/10/2025 00:00:00

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Employee Costs									
Salaries	3,990	-	(3,990)		5,000	-	(5,000)		
Other Employee Costs	224,127	226,156	2,029	1%	425,500	425,500	-	0%	
Sub Total Employee Costs	228,117	226,156	(1,961)	(1%)	430,500	425,500	(5,000)	(1%)	
Property Costs									
Electricity	55,822	45,178	(10,644)	(24%)	85,000	85,000	-	0%	
Repairs and Maintenance	(449)	18,603	19,052	102%	35,000	35,000	-	0%	
Property Insurance	-	7,175	7,175	100%	13,500	13,500	-	0%	
Other Property Costs	227,349	235,009	7,660	3%	442,157	442,157	-	0%	
Sub Total Property Costs	282,722	305,965	23,244	8%	575,657	575,657	-	0%	
Supplies & Services	210,579	166,321	(44,258)	(27%)	312,924	312,924	-	0%	1
Third Party Payments									
Communications	170,883	172,740	1,857	1%	325,000	325,000	-	0%	1
Other Third Party Payments	2,180,334	2,469,641	289,306	12%	4,591,489	4,646,489	55,000	1%	1
People and Places Programme	409,630	1,410,619	1,000,990	71%	2,654,000	2,654,000	-	0%	2
Sub Total Third Party Payments	2,760,847	4,053,000	1,292,153	32%	7,570,489	7,625,489	55,000	1%	
Financing Costs									
Contribution to Subway Fund	513,966	507,328	(6,639)	(1%)	954,509	954,509	-	0%	
Contribution to Capital Funded from Revenue	1,607,308	1,586,548	(20,760)	(1%)	2,985,000	2,985,000	-	0%	
Sub Total Financing Costs	2,121,274	2,093,876	(27,398)	(1%)	3,939,509	3,939,509	-	0%	
TOTAL EXPENDITURE	**5,603,539**	**6,845,318**	**1,241,779**	**18%**	**12,829,079**	**12,879,079**	**50,000**	**0%**	
INCOME									
Agency Fee Income - Councils	(588,181)	(581,942)	6,239	(1%)	(1,094,890)	(1,094,890)	-	0%	
Interest Received	(3,906,752)	(3,720,548)	186,204	(5%)	(7,150,000)	(7,000,000)	150,000	(2%)	3
Other Income	(1,146,268)	(1,037,767)	108,501	(10%)	(1,952,500)	(1,952,500)	-	0%	1
People and Places Funding	(409,630)	(1,410,619)	(1,000,990)	71%	(2,654,000)	(2,654,000)	-	0%	2
TOTAL INCOME	**(6,050,830)**	**(6,750,876)**	**(700,046)**	**10%**	**(12,851,390)**	**(12,701,390)**	**150,000**	**(1%)**	
Net Total	**(447,290)**	**94,443**	**541,733**	**574%**	**(22,311)**	**177,689**	**200,000**	**113%**	

Notes

1. Current position due to timing issues in respect of expenditure/budget phasing.
2. Expenditure in 2025/2026 in relation to the People and Places programme to date shown with matched funding from Transport Scotland.
3. Increased income anticipated due to current sustained rates and cash balances. Any future changes to interest rates may impact on the year end projection.