

Revenue Monitoring Report as at Period 10, ending 1 January 2022 and updated Financial Forecast for Financial Year 2021/22

Committee Strategy & Programmes

Date of meeting 18 February 2022

Date of report 2 February 2022

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 10, 1 January 2022 and to provide an updated financial forecast for the current financial year, stating the assumptions made regarding income and expenditure levels.

2. Background

Members will be aware that the Partnership approved a balanced budget on 12 March 2021. This balanced budget provided for a net revenue budget of £45.912m, funded by local authority requisitions (£35.782m), Transport Scotland revenue support grant (£0.650m) and assumed Transport Scotland Covid 19 support grant (£9.480m).

In developing the budget, a number of key assumptions were made and these were detailed in the August revenue monitoring report at the Strategy & Programmes Committee https://www.spt.co.uk/media/tk4jveab/sp270821_agenda4.pdf These assumptions were made in a very challenging and unpredictable environment to ensure the provision of an achievable balanced budget for 2021/22. This was based on best information available on potential covid restrictions, customer behaviours and support to public transport.

Since the last update to Committee there has been positive signs of recovery in terms of Subway patronage with passenger numbers in and around 70% of pre covid levels in late October and November. However, as a result of the emergence of the new Omicron variant in December and the additional restrictions that followed, passenger numbers dropped back down to around 50% although there are now signs of recovery in late January. This demonstrates the uncertainty that public transport providers are operating under during the pandemic and the importance of being prudent in budget projections across all areas. As restrictions are lifted further in the weeks and months ahead and in line with previous trends, it is hoped that public behaviours and public transport usage continues as people adapt to changed circumstances in terms of routines, both work and social related.

3. Current Position

At this stage in 2021/22, there is stability in terms of the revenue expenditure being incurred relative to the assumed budget. Work is continuing to drive and deliver on the potential savings previously identified and reported to committee. As we move into the final few periods of the financial year these need to be sustained and current projections based on the position at Period 10 suggest that these are on track. With this in mind, any in year savings

generated when the year end position is finalised will be used to bolster reserves to provide a level of financial stability to SPT for future financial years given the uncertainties that a pandemic can and does bring, and that at the time of writing the Scottish budget does not provide for any financial support to light rail as part of a recovery plan or indeed to recognise the impact of free Under 22 travel on bus.

Detailed departmental revenue monitoring reports can be found in Appendix 1.

The key projected variances to the financial year end are:

- Subway income in the year to date has seen better than planned recovery relative to the baseline of 2020/21, with a positive variance to date and forecast year end positive variance of £5.6m in comparison to the budget for the financial year. However, as noted above the Omicron variant has reduced passenger numbers significantly with January at c. 58% of pre covid levels which also reflects a very significant reduction of c. 42% against the pre covid baseline. At this stage the forecast to the year end reflects an anticipated increase in passenger numbers as restrictions ease and the work from home messaging changes to a hybrid working model. It is hoped that passenger numbers will increase to 70% of pre covid levels by the end of the financial year. It is not anticipated that there will be any significant impact to Subway income in 2021/22 as a result of the implementation of the Young Persons' Free Bus Travel Scheme in Scotland on 31 January 2022 although it will be factored into budgeting assumptions for 2022/23.
- Since July 2020 SPT has been supported by Transport Scotland via Covid Support Grant (CSG). In providing a balanced SPT budget for 2021/22, an assumption of continued Covid income loss grant from Transport Scotland was made. As a result of the positive variance in Subway income projected to year end, CSG of £5.629m, which has already been claimed, is required compared with assumed support of £9.481m estimated for the financial year, and the claims up to September 2021 covered this sum. Transport Scotland have been made aware that should patronage and income not recover as planned, SPT would be seeking further support via the CSG.
- Savings in employee costs are forecast to be £1.058m reflecting the vacancy freeze in the first quarter of 2021/22 as well as difficulties in recruiting some key skills. However, there are a significant number of key roles actively been recruited recently which will increase costs in the latter part of the financial year and into 2022/23.
- An underspend on bus operator payments of £1.5m is forecast at this stage reflecting the recent detailed report https://www.spt.co.uk/media/dpnfra1x/ops280122_agenda6.pdf to the Operations Committee. Caution remains for the future year impact as this budget is subject to the fluctuations in the bus market, with requests for SPT to fill gaps in commercial services commonly received at short notice. This includes the impact of current driver shortages that operators are experiencing which is impacting on service delivery. In line with 2020/21 it is proposed that the final year end underspend will be transferred to the Strategic Bus Fund (subject to the overall SPT financial outturn) to provide support to bus services in future financial years.
- Other third party payments are forecast to have an underspend of £1.160m this financial year mainly as a result in changes in the profile of the Technical Support and Spares Supply Agreement (TSSSA) contract in support of subway modernisation. This is not however a saving but a reprofiling of costs into future financial years as the TSSSA contract delivery is matched to that of the Subway Modernisation Manufacturing and Supply Agreement contract.

- Smaller savings/movements across other areas total £0.616m. The main reason for these savings are as a result of saving achieved to date in supplies and services, travel and subsistence, security costs, property rates rebates and more rental income than budgeted.

The overall position, including CSG, is a forecast year end underspend of £6.082m. It is important to note that when setting the budget for 2021/22 in light of the reduced income forecast, SPT required to significantly reduce budgets including the contribution to the Subway Fund which was reduced by £2.3m compared to our original planned contribution for 2021/22.

Given the uncertainties that still exist around public transport provision, subway income projections and the pandemic recovery it is proposed that the forecast underspend be transferred to SPT reserves at year end with savings generated bus services transferred to the Strategic Bus Fund (£1.5m projected) and the remaining underspend transferred to the General Fund (£4.5m projected). This will provide financial resilience to SPT if further variants occur which require new restrictions to be imposed that significantly impact SPT's ability to generate projected operational income. The net underspend after the proposed projected movements to reserves is £0.082m.

4. Conclusion

Whilst subway income has recovered better than was assumed when the budget was prepared, there is still a significant way to go before any recovery represents a return to pre covid normality in terms of patronage or income. It remains critical therefore that SPT maintains strong cost control across all areas to allow for flexibility in responding to any issues that may occur both in the current and future financial years, covid related or otherwise. The development of a robust and stable budget continues to prove challenging, consistent with all public service organisations.

5. Committee action

The Committee is requested to consider this report and to:

- (i) note the forecast outturn at this stage;
- (ii) note that significant uncertainties remain in relation to the recovery of public transport; and
- (iii) approve the transfer of the final year end underspend to the Strategic Bus Fund and the General Fund to provide financial resilience to SPT for future financial years.

6. Consequences

Policy consequences	<i>None</i>
Legal consequences	<i>All legislation and regulations are adhered to.</i>
Financial consequences	<i>As detailed in the report</i>
Personnel consequences	<i>As detailed in the report</i>
Equalities consequences	<i>None</i>

Risk consequences

As detailed in the report

Name Neil Wylie
Title **Director of Finance
& Corporate Support**

Name Valerie Davidson
Title **Chief Executive**

For further information, please contact Stuart Paul, Chief Accountant, on 0141 333 3382.



Committee Report by Division

For Year 21/22 Period 10 ending 01-Jan-2022

	Year to Date				Annual Budget			
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %
Chief Executive								
Policy & Strategy	333,389	337,415	4,026	1%	444,253	446,003	1,750	0%
Cabinet	299,638	359,093	59,455	17%	384,784	474,784	90,000	19%
Total Chief Executive	633,027	696,508	63,481	9%	829,037	920,787	91,750	10%
Operations								
Subway	5,299,989	13,157,385	7,857,396	60%	8,919,577	16,334,577	7,415,000	45%
Bus Operations	11,006,788	12,792,823	1,786,035	14%	14,956,913	16,686,913	1,730,000	10%
Projects	359,438	257,862	(101,576)	(39%)	353,757	351,757	(2,000)	(1%)
Health and Safety	129,332	129,397	65	0%	171,109	171,109	-	0%
Customer Standards	416,880	431,417	14,537	3%	564,635	569,635	5,000	1%
Total Operations	17,212,427	26,768,884	9,556,457	36%	24,965,991	34,113,991	9,148,000	27%
Business Support								
Finance	919,329	975,909	56,580	6%	1,237,242	1,289,742	52,500	4%
Digital	798,837	896,223	97,386	11%	1,075,825	1,184,825	109,000	9%
Human Resources	198,134	198,386	251	0%	262,237	262,237	-	0%
Legal Services	210,382	220,822	10,440	5%	291,928	291,928	-	0%
Business Support	169,157	170,894	1,737	1%	225,958	225,958	-	0%
Elected Members	63,621	57,405	(6,217)	(11%)	89,626	74,626	(15,000)	(20%)
Contact Centre	113,094	182,457	69,362	38%	172,339	244,839	72,500	30%
Corporate	807,448	1,617,131	809,684	50%	1,628,293	2,103,293	475,000	23%
Total Business Support	3,280,002	4,319,226	1,039,223	24%	4,983,447	5,677,447	694,000	12%
Contribution to Subway Fund	4,000,000	4,000,000	-	0%	5,200,000	5,200,000	-	0%
Contribution to Strategic Bus Fund	-	-	-		1,500,000	-	(1,500,000)	
Contribution to General Fund	-	-	-		4,500,000	-	(4,500,000)	
Net Total	25,125,456	35,784,618	10,659,162	30%	41,978,476	45,912,226	3,933,750	9%
Covid Support Grant Claims	(5,629,432)	-	5,629,432		(5,629,432)	(9,480,835)	(3,851,403)	41%
Net Budget 2021/22 funded by Council requisition and RTP SG funding	19,496,024	35,784,618	16,288,594		36,349,044	36,431,390	82,347	



Revenue Monitoring Report

For Year 21/22 Period 10 ending 01-Jan-2022

	Year to Date				Annual Budget				Note
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Employee Costs									
Salaries	12,000,111	12,693,649	693,538	5%	15,956,891	16,786,891	830,000	5%	1
Overtime	382,957	507,416	124,459	25%	603,540	671,040	67,500	10%	2
Other Employee Costs	4,086,829	4,187,896	101,067	2%	5,367,670	5,527,670	160,000	3%	1
Sub Total Employee Costs	16,469,898	17,388,961	919,064	5%	21,928,101	22,985,601	1,057,500	5%	
Property Costs									
Electricity	1,303,280	1,481,732	178,452	12%	1,806,251	1,926,251	120,000	6%	2
Repairs and Maintenance	241,296	336,923	95,627	28%	388,000	438,000	50,000	11%	3
Property Insurance	265,115	293,077	27,962	10%	381,000	381,000	-	0%	
Other Property Costs	2,579,476	2,826,764	247,288	9%	3,549,793	3,674,793	125,000	3%	4
Sub Total Property Costs	4,389,166	4,938,496	549,330	11%	6,125,045	6,420,045	295,000	5%	
Supplies & Services	1,136,384	1,471,543	335,159	23%	1,773,756	1,913,006	139,250	7%	5
Transport & Plant Costs	68,914	85,038	16,124	19%	101,050	110,550	9,500	9%	2
Third Party Payments									
Bus Operator Payments	8,870,901	10,278,259	1,407,359	14%	11,861,737	13,361,737	1,500,000	11%	6
Communications	117,930	283,846	165,917	58%	269,000	369,000	100,000	27%	7
Other Third Party Payments	3,633,231	5,028,460	1,395,229	28%	5,476,998	6,536,998	1,060,000	16%	8
Sub Total Third Party Payments	12,622,061	15,590,566	2,968,505	19%	17,607,735	20,267,735	2,660,000	13%	
Financing Costs									
Contribution to Subway Fund	4,000,000	4,000,000	-	0%	5,200,000	5,200,000	-	0%	9
Contribution to Strategic Bus Fund	-	-	-		1,500,000	-	(1,500,000)		10
Contribution to General Fund	-	-	-		4,500,000	-	(4,500,000)		10
Sub Total Financing Costs	4,000,000	4,000,000	-	0%	11,200,000	5,200,000	(6,000,000)	(115%)	
TOTAL EXPENDITURE	38,686,422	43,474,604	4,788,182	11%	58,735,687	56,896,937	(1,838,750)	(3%)	
INCOME									
Subway Income	(10,052,742)	(4,419,705)	5,633,037	(127%)	(12,333,346)	(6,733,346)	5,600,000	(83%)	11
Bus Operations Income	(1,697,552)	(1,564,238)	133,314	(9%)	(2,108,509)	(2,033,509)	75,000	(4%)	12
Agency Fee Income - Councils	(1,103,065)	(1,141,812)	(38,748)	3%	(1,456,856)	(1,484,356)	(27,500)	2%	13
Interest Received	(324,381)	(307,692)	16,689	(5%)	(400,000)	(400,000)	-	0%	
Other Income	(383,226)	(256,539)	126,687	(49%)	(458,500)	(333,500)	125,000	(37%)	14
TOTAL INCOME	(13,560,966)	(7,689,986)	5,870,980	(76%)	(16,757,211)	(10,984,711)	5,772,500	(53%)	
Net Total	25,125,456	35,784,618	10,659,162	30%	41,978,476	45,912,226	3,933,750	9%	
Covid Support Grant Claims	(5,629,432)	-	5,629,432		(5,629,432)	(9,480,835)	(3,851,403)	41%	15
Net Budget 2021/22 funded by Council requisition and RTP SG funding	19,496,024	35,784,618	16,288,594		36,349,044	36,431,390	82,347		

Notes

- Due to vacant posts in the establishment. Outturn adjusted for savings generated in the year to date and includes projection until year end.
- Outturn adjusted for savings generated in the first 10 periods and includes projection until year end.
- Current position due to timing issues in respect of expenditure/budget phasing.
- Underspend to P10 includes reduced property rates, water rates and security costs which has been incorporated into the projected outturn position.
- Includes savings in general supplies and rolling stock supplies and services. This is partially offset by reduced capitalisation projected for the Projects team and Subway re-railing activities.
- Current position reflects position reported to the recent Operations Committee. The outturn movement represents the in year saving from the suspended My Bus contracts which are likely to remain suspended until the end of the financial year. The remaining underspend reported to the January Operations Committee may be required for potential movements in the bus market.
- Projected underspend anticipated based on current position at P10 and planned communications expenditure until year end.
- Due to reprofiling of TSSSA cost profile for 2021/22. The value deducted will be allocated over future financial years. Also savings anticipated in British Transport Police costs, agency staff and external legal costs.
- Pre Covid the planned contribution to the Subway Fund in 2021/22 was due to be £7.571m however this was reduced to £5.2m in order to achieve a balanced budget.
- Projected transfer to Strategic Bus Fund and General Fund for the financial year 2021/22.
- Income generated from Subway ticket sales is exceeding budget projections in the first 10 periods of the financial year. It is unclear if this trend will be fully sustainable due to the current omicron variant which has impacted on current trends and projections. Others income areas such as advertising, zonecard and concessionary travel are slightly slower to recover in the financial year to date but performing well against budget.
- Current position due to receiving more rental income and departure charges than anticipated. This is not fully reflected in the outturn position until it is clear it is a sustainable trend.
- Decreased Travel Card Unit projected costs are offset equally by an decrease in the recovery from the Strathclyde Concessionary Travel Scheme.
- Current position due to receiving more rental income than anticipated.
- The Covid Support grant outturn is being claimed in line with the shortfall between pre Covid Subway income and actual income in 2021/22.



Committee Report by Directorate - Policy & Strategy

For Year 21/22 Period 10 ending 01-Jan-2022

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Employee Costs									
Salaries	252,317	251,104	(1,213)	(0%)	332,076	332,076	-	0%	
Other Employee Costs	76,844	76,696	(148)	(0%)	101,428	101,428	-	0%	
Sub Total Employee Costs	329,160	327,800	(1,361)	(0%)	433,503	433,503	-	0%	
Supplies & Services	315	769	454	59%	250	1,000	750	75%	1
Transport & Plant Costs	13	1,154	1,141	99%	500	1,500	1,000	67%	1
Third Party Payments									
Communications	3,901	7,692	3,792	49%	10,000	10,000	-	0%	
Sub Total Third Party Payments	3,901	7,692	3,792	49%	10,000	10,000	-	0%	
TOTAL EXPENDITURE	333,389	337,415	4,026	1%	444,253	446,003	1,750	0%	
Net Total	333,389	337,415	4,026	1%	444,253	446,003	1,750	0%	

Notes

1. Outturn adjusted for savings generated in the financial year to date and includes projection until year end.



Committee Report by Directorate - Cabinet

For Year 21/22 Period 10 ending 01-Jan-2022

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Employee Costs									
Salaries	230,418	269,080	38,662	14%	295,849	355,849	60,000	17%	1
Other Employee Costs	69,185	85,397	16,212	19%	87,935	112,935	25,000	22%	1
Sub Total Employee Costs	299,603	354,478	54,875	15%	383,784	468,784	85,000	18%	
Supplies & Services	35	2,308	2,273	98%	500	3,000	2,500	83%	2
Transport & Plant Costs	-	2,308	2,308	100%	500	3,000	2,500	83%	2
TOTAL EXPENDITURE	299,638	359,093	59,455	17%	384,784	474,784	90,000	19%	
Net Total	299,638	359,093	59,455	17%	384,784	474,784	90,000	19%	

Notes

1. Savings are projected due to the retirement of the Chief Executive. Appointment of new Chief Executive will mean savings will be generated from the currently vacant Assistant Chief Executive post.
2. Outturn adjusted for savings generated in the financial year to date and includes projection until year end.



Committee Report by Directorate - Subway

For Year 21/22 Period 10 ending 01-Jan-2022

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Employee Costs									
Salaries	6,715,318	7,140,874	425,556	6%	8,943,548	9,443,548	500,000	5%	1
Overtime	362,279	459,778	97,499	21%	558,040	608,040	50,000	8%	2
Other Employee Costs	1,971,385	2,090,780	119,394	6%	2,614,980	2,764,980	150,000	5%	1
Sub Total Employee Costs	9,048,982	9,691,432	642,450	7%	12,116,568	12,816,568	700,000	5%	
Property Costs									
Electricity	1,134,611	1,280,164	145,553	11%	1,564,213	1,664,213	100,000	6%	2
Property Insurance	257,606	269,231	11,625	4%	350,000	350,000	-	0%	
Other Property Costs	1,501,512	1,618,020	116,508	7%	2,053,426	2,103,426	50,000	2%	2
Sub Total Property Costs	2,893,728	3,167,415	273,686	9%	3,967,639	4,117,639	150,000	4%	
Supplies & Services	1,033,965	1,309,189	275,224	21%	1,551,945	1,701,945	150,000	9%	2
Transport & Plant Costs	1,012	17,308	16,296	94%	7,500	22,500	15,000	67%	3
Third Party Payments									
Bus Operator Payments	18,000	19,539	1,539	8%	25,400	25,400	-	0%	
Other Third Party Payments	2,357,045	3,372,209	1,015,163	30%	3,583,871	4,383,871	800,000	18%	4
Sub Total Third Party Payments	2,375,045	3,391,747	1,016,702	30%	3,609,271	4,409,271	800,000	18%	
TOTAL EXPENDITURE	15,352,732	17,577,090	2,224,358	13%	21,252,923	23,067,923	1,815,000	8%	
INCOME									
Subway Income	(10,052,742)	(4,419,705)	5,633,037	(127%)	(12,333,346)	(6,733,346)	5,600,000	(83%)	5
TOTAL INCOME	(10,052,742)	(4,419,705)	5,633,037	(127%)	(12,333,346)	(6,733,346)	5,600,000	(83%)	
Net Total	5,299,989	13,157,385	7,857,396	60%	8,919,577	16,334,577	7,415,000	45%	

Notes

1. Due to vacant posts in the establishment. Outturn adjusted for savings generated in the first 10 periods and includes projection until year end.
2. Outturn adjusted for savings generated in the financial year to date and includes projection until year end.
3. Savings anticipated due to less planned travel as a result of the current Covid pandemic.
4. Due to reprofiling of TSSSA cost profile for 2021/22. The value deducted will be allocated over future financial years. Also includes reduced costs for the British Transport Police support contract and infrastructure agency staff.
5. Income generated from Subway ticket sales is exceeding budget projections in the first 10 periods of the financial year. It is unclear if this trend will be fully sustainable due to the current omicron variant which has impacted on current trends and projections. Others income areas such as advertising, zoncard and concessionary travel are slightly slower to recover in the financial year to date but performing well against budget.



Committee Report by Directorate - Bus Operations

For Year 21/22 Period 10 ending 01-Jan-2022

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Employee Costs									
Salaries	1,898,462	1,917,597	19,135	1%	2,505,952	2,535,952	30,000	1%	1
Overtime	18,158	30,625	12,466	41%	30,500	40,500	10,000	25%	2
Other Employee Costs	543,904	555,492	11,587	2%	719,618	734,618	15,000	2%	1
Sub Total Employee Costs	2,460,524	2,503,713	43,189	2%	3,256,070	3,311,070	55,000	2%	
Property Costs									
Electricity	133,966	166,953	32,987	20%	197,039	217,039	20,000	9%	2
Repairs and Maintenance	223,993	313,846	89,854	29%	358,000	408,000	50,000	12%	2
Property Insurance	(746)	14,615	15,362	105%	19,000	19,000	-	0%	3
Other Property Costs	886,440	964,136	77,696	8%	1,208,377	1,253,377	45,000	4%	2
Sub Total Property Costs	1,243,653	1,459,551	215,898	15%	1,782,416	1,897,416	115,000	6%	
Supplies & Services	22,217	35,384	13,168	37%	46,000	46,000	-	0%	3
Transport & Plant Costs	67,755	51,231	(16,524)	(32%)	81,600	66,600	(15,000)	(23%)	4
Third Party Payments									
Bus Operator Payments	8,852,901	10,258,721	1,405,820	14%	11,836,337	13,336,337	1,500,000	11%	5
Communications	-	3,077	3,077	100%	4,000	4,000	-	0%	
Other Third Party Payments	187,230	180,000	(7,230)	(4%)	234,000	234,000	-	0%	
Sub Total Third Party Payments	9,040,131	10,441,798	1,401,667	13%	12,074,337	13,574,337	1,500,000	11%	
TOTAL EXPENDITURE	12,834,279	14,491,677	1,657,398	11%	17,240,423	18,895,423	1,655,000	9%	
INCOME									
Bus Operations Income	(1,697,552)	(1,564,238)	133,314	(9%)	(2,108,509)	(2,033,509)	75,000	(4%)	6
Agency Fee Income - Councils	(129,939)	(134,615)	(4,677)	3%	(175,000)	(175,000)	-	0%	
TOTAL INCOME	(1,827,491)	(1,698,853)	128,638	(8%)	(2,283,509)	(2,208,509)	75,000	(3%)	
Net Total	11,006,788	12,792,823	1,786,035	14%	14,956,913	16,686,913	1,730,000	10%	

Notes

1. Due to vacant posts in the establishment. Outturn adjusted for savings generated in the first 10 periods and includes projection until year end.
2. Outturn adjusted for savings generated in the first 10 periods and includes projection until year end.
3. Current position due to timing issues in respect of expenditure/budget phasing.
4. Current position reflects investment in current bus fleet.
5. Current position reflects position reported to the recent Operations Committee. The outturn movement represents the in year saving from the suspended My Bus contracts which are likely to remain suspended until the end of the financial year. The remaining underspend reported to the January Operations Committee may be required for potential movements in the bus market.
6. Current position due to receiving more rental income and departure charges than anticipated. This is not fully reflected in the outturn position until it is clear it is a sustainable trend.



Committee Report by Directorate - Projects

For Year 21/22 Period 10 ending 01-Jan-2022

	Year to Date				Annual Budget				Note
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Employee Costs									
Salaries	489,713	563,409	73,696	13%	655,089	745,089	90,000	12%	1
Other Employee Costs	149,234	172,733	23,499	14%	198,433	228,433	30,000	13%	1
Sub Total Employee Costs	638,947	736,142	97,195	13%	853,522	973,522	120,000	12%	
Supplies & Services	(279,509)	(482,127)	(202,618)	42%	(501,765)	(626,765)	(125,000)	20%	2
Transport & Plant Costs	-	3,846	3,846	100%	2,000	5,000	3,000	60%	1
TOTAL EXPENDITURE	359,438	257,862	(101,576)	(39%)	353,757	351,757	(2,000)	(1%)	
Net Total	359,438	257,862	(101,576)	(39%)	353,757	351,757	(2,000)	(1%)	

Notes

1. Due to vacant posts in the establishment. Outturn adjusted for savings generated in the first 10 periods and includes projection until year end.
2. It is anticipated actual level of capitalisation from the Projects team will be less than budgeted based on planned work on capital projects and staffing levels.



Committee Report by Directorate - Health and Safety

For Year 21/22 Period 10 ending 01-Jan-2022

EXPENDITURE

Employee Costs

	Actual	Budget	Variance	Variance %
Salaries	99,197	98,859	(338)	(0%)
Other Employee Costs	29,967	29,923	(44)	(0%)

Sub Total Employee Costs

Supplies & Services

Transport & Plant Costs

TOTAL EXPENDITURE

Net Total

	Year to Date			
	Actual	Budget	Variance	Variance %
Salaries	99,197	98,859	(338)	(0%)
Other Employee Costs	29,967	29,923	(44)	(0%)
Sub Total Employee Costs	129,164	128,782	(382)	(0%)
Supplies & Services	168	462	294	64%
Transport & Plant Costs	-	154	154	100%
TOTAL EXPENDITURE	129,332	129,397	65	0%
Net Total	129,332	129,397	65	0%

Annual Budget

	Projected Outturn	Annual Budget	Variance	Variance %
Salaries	130,737	130,737	-	0%
Other Employee Costs	39,572	39,572	-	0%
Sub Total Employee Costs	170,309	170,309	-	0%
Supplies & Services	600	600	-	0%
Transport & Plant Costs	200	200	-	0%
TOTAL EXPENDITURE	171,109	171,109	-	0%
Net Total	171,109	171,109	-	0%



Committee Report by Directorate - Customer Standards

For Year 21/22 Period 10 ending 01-Jan-2022

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Employee Costs									
Salaries	293,550	292,306	(1,245)	(0%)	386,564	386,564	-	0%	
Overtime	2,520	11,342	8,822	78%	10,000	15,000	5,000	33%	1
Other Employee Costs	86,976	87,769	793	1%	116,071	116,071	-	0%	
Sub Total Employee Costs	383,046	391,417	8,371	2%	512,635	517,635	5,000	1%	
Supplies & Services	33,834	39,231	5,397	14%	51,000	51,000	-	0%	
Transport & Plant Costs	-	769	769	100%	1,000	1,000	-	0%	
TOTAL EXPENDITURE	416,880	431,417	14,537	3%	564,635	569,635	5,000	1%	
Net Total	416,880	431,417	14,537	3%	564,635	569,635	5,000	1%	

Notes

1. Outturn adjusted for savings generated in the financial year to date and includes projection until year end.



Committee Report by Directorate - Finance

For Year 21/22 Period 10 ending 01-Jan-2022

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Employee Costs									
Salaries	699,326	724,309	24,983	3%	932,872	957,872	25,000	3%	1
Other Employee Costs	206,701	213,215	6,515	3%	274,470	281,970	7,500	3%	1
Sub Total Employee Costs	906,027	937,524	31,497	3%	1,207,342	1,239,842	32,500	3%	
Supplies & Services	4,870	17,308	12,438	72%	12,500	22,500	10,000	44%	2
Transport & Plant Costs	135	308	173	56%	400	400	-	0%	
Third Party Payments									
Other Third Party Payments	8,297	20,769	12,472	60%	17,000	27,000	10,000	37%	2
Sub Total Third Party Payments	8,297	20,769	12,472	60%	17,000	27,000	10,000	37%	
TOTAL EXPENDITURE	919,329	975,909	56,580	6%	1,237,242	1,289,742	52,500	4%	
Net Total	919,329	975,909	56,580	6%	1,237,242	1,289,742	52,500	4%	

Notes

1. Due to vacant posts in the establishment. Outturn adjusted for savings generated in the year to date and includes projection until year end.
2. Outturn adjusted for savings generated in zonecard ticket costs in the first 10 periods and includes projection until year end.



Committee Report by Directorate - Digital

For Year 21/22 Period 10 ending 01-Jan-2022

	Year to Date				Annual Budget				Note
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Employee Costs									
Salaries	609,651	681,265	71,614	11%	820,949	900,949	80,000	9%	1
Overtime	-	2,269	2,269	100%	3,000	3,000	-	0%	
Other Employee Costs	177,590	194,997	17,407	9%	232,876	257,876	25,000	10%	1
Sub Total Employee Costs	787,242	878,531	91,289	10%	1,056,825	1,161,825	105,000	9%	
Supplies & Services	686	2,308	1,621	70%	2,000	3,000	1,000	33%	2
Transport & Plant Costs	-	3,846	3,846	100%	2,000	5,000	3,000	60%	2
Third Party Payments									
Other Third Party Payments	10,909	11,539	630	5%	15,000	15,000	-	0%	
Sub Total Third Party Payments	10,909	11,539	630	5%	15,000	15,000	-	0%	
TOTAL EXPENDITURE	798,837	896,223	97,386	11%	1,075,825	1,184,825	109,000	9%	
Net Total	798,837	896,223	97,386	11%	1,075,825	1,184,825	109,000	9%	

Notes

1. Due to vacant posts in the establishment. Outturn adjusted for savings generated in the first 10 periods and includes projection until year end.
2. Outturn adjusted for savings generated in the first 10 periods and includes projection until year end.



Committee Report by Directorate - Human Resources

For Year 21/22 Period 10 ending 01-Jan-2022

EXPENDITURE

Employee Costs

	Actual	Budget	Variance	Variance %
Salaries	149,388	148,486	(902)	(1%)
Other Employee Costs	44,701	44,515	(186)	(0%)

Sub Total Employee Costs

Supplies & Services

TOTAL EXPENDITURE

Net Total

	Year to Date			
	Actual	Budget	Variance	Variance %
Salaries	149,388	148,486	(902)	(1%)
Other Employee Costs	44,701	44,515	(186)	(0%)
Sub Total Employee Costs	194,090	193,001	(1,088)	(1%)
Supplies & Services	4,045	5,385	1,340	25%
TOTAL EXPENDITURE	198,134	198,386	251	0%
Net Total	198,134	198,386	251	0%

	Annual Budget			
	Projected Outturn	Annual Budget	Variance	Variance %
Salaries	196,367	196,367	-	0%
Other Employee Costs	58,870	58,870	-	0%
Sub Total Employee Costs	255,237	255,237	-	0%
Supplies & Services	7,000	7,000	-	0%
TOTAL EXPENDITURE	262,237	262,237	-	0%
Net Total	262,237	262,237	-	0%



Committee Report by Directorate - Legal Services

For Year 21/22 Period 10 ending 01-Jan-2022

EXPENDITURE

Employee Costs

	Actual	Budget	Variance	Variance %
Salaries	161,648	165,779	4,131	2%
Other Employee Costs	48,709	52,850	4,141	8%

Sub Total Employee Costs

Supplies & Services

Transport & Plant Costs

TOTAL EXPENDITURE

Net Total

	Year to Date			
	Actual	Budget	Variance	Variance %
Sub Total Employee Costs	210,357	218,630	8,272	4%
Supplies & Services	25	1,539	1,513	98%
Transport & Plant Costs	-	654	654	100%
TOTAL EXPENDITURE	210,382	220,822	10,440	5%
Net Total	210,382	220,822	10,440	5%

	Annual Budget			
	Projected Outturn	Annual Budget	Variance	Variance %
Sub Total Employee Costs	289,078	289,078	-	0%
Supplies & Services	2,000	2,000	-	0%
Transport & Plant Costs	850	850	-	0%
TOTAL EXPENDITURE	291,928	291,928	-	0%
Net Total	291,928	291,928	-	0%



Committee Report by Directorate - Business Support

For Year 21/22 Period 10 ending 01-Jan-2022

	Year to Date				Annual Budget			
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %
EXPENDITURE								
Employee Costs								
Salaries	128,723	128,896	173	0%	170,460	170,460	-	0%
Other Employee Costs	39,740	40,075	335	1%	52,997	52,997	-	0%
Sub Total Employee Costs	168,463	168,971	508	0%	223,458	223,458	-	0%
Supplies & Services	694	1,538	844	55%	2,000	2,000	-	0%
Transport & Plant Costs	-	385	385	100%	500	500	-	0%
TOTAL EXPENDITURE	169,157	170,894	1,737	1%	225,958	225,958	-	0%
Net Total	169,157	170,894	1,737	1%	225,958	225,958	-	0%



Committee Report by Directorate - Elected Members

For Year 21/22 Period 10 ending 01-Jan-2022

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Supplies & Services	36,021	38,558	2,537	7%	50,126	50,126	-	0%	
Transport & Plant Costs	-	2,692	2,692	100%	3,500	3,500	-	0%	
Third Party Payments									
Other Third Party Payments	27,600	16,154	(11,446)	(71%)	36,000	21,000	(15,000)	(71%)	1
Sub Total Third Party Payments	27,600	16,154	(11,446)	(71%)	36,000	21,000	(15,000)	(71%)	
TOTAL EXPENDITURE	63,621	57,405	(6,217)	(11%)	89,626	74,626	(15,000)	(20%)	
Net Total	63,621	57,405	(6,217)	(11%)	89,626	74,626	(15,000)	(20%)	

Notes

1. Costs associated with consultancy support.



Committee Report by Directorate - Contact Centre

For Year 21/22 Period 10 ending 01-Jan-2022

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Employee Costs									
Salaries	245,798	266,178	20,380	8%	327,011	352,011	25,000	7%	1
Overtime	-	3,403	3,403	100%	2,000	4,500	2,500	56%	1
Other Employee Costs	65,108	70,765	5,657	8%	86,084	93,584	7,500	8%	1
Sub Total Employee Costs	310,906	340,346	29,440	9%	415,095	450,095	35,000	8%	
Supplies & Services	44,068	43,538	(529)	(1%)	56,600	56,600	-	0%	
Transport & Plant Costs	-	385	385	100%	500	500	-	0%	
Third Party Payments									
Other Third Party Payments	18,154	36,154	18,000	50%	32,000	47,000	15,000	32%	2
Sub Total Third Party Payments	18,154	36,154	18,000	50%	32,000	47,000	15,000	32%	
TOTAL EXPENDITURE	373,127	420,423	47,296	11%	504,195	554,195	50,000	9%	
INCOME									
Agency Fee Income - Councils	(210,033)	(237,966)	(27,933)	12%	(281,856)	(309,356)	(27,500)	9%	3
Other Income	(50,000)	-	50,000		(50,000)	-	50,000		4
TOTAL INCOME	(260,033)	(237,966)	22,067	(9%)	(331,856)	(309,356)	22,500	(7%)	
Net Total	113,094	182,457	69,362	38%	172,339	244,839	72,500	30%	

Notes

1. Due to vacant posts in the establishment. Outturn adjusted for savings generated in the first 10 periods and includes projection until year end.
2. Current position due to credit released relating to reduced Post Office card admin costs in 2020/21.
3. Decreased Travel Card Unit costs detailed above are offset equally by an decrease in the recovery from the Strathclyde Concessionary Travel Scheme.
4. Income relates to agency work undertaken for Glasgow City Council for club runs and scheduling support.



Committee Report by Directorate - Corporate

For Year 21/22 Period 10 ending 01-Jan-2022

	Year to Date				Annual Budget				Note
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Employee Costs									
Salaries	26,601	45,507	18,906	42%	40,181	60,181	20,000	33%	1
Other Employee Costs	576,785	472,688	(104,097)	(22%)	714,495	614,495	(100,000)	(16%)	2
Sub Total Employee Costs	603,386	518,195	(85,191)	(16%)	754,676	674,676	(80,000)	(12%)	
Property Costs									
Electricity	34,703	34,615	(87)	(0%)	45,000	45,000	-	0%	
Repairs and Maintenance	17,303	23,077	5,774	25%	30,000	30,000	-	0%	
Property Insurance	8,255	9,231	975	11%	12,000	12,000	-	0%	
Other Property Costs	191,524	244,608	53,084	22%	287,990	317,990	30,000	9%	3
Sub Total Property Costs	251,785	311,531	59,746	19%	374,990	404,990	30,000	7%	
Supplies & Services	234,951	456,154	221,203	48%	493,000	593,000	100,000	17%	4
Third Party Payments									
Communications	114,029	273,077	159,048	58%	255,000	355,000	100,000	28%	5
Other Third Party Payments	1,023,996	1,391,636	367,640	26%	1,559,127	1,809,127	250,000	14%	6
Sub Total Third Party Payments	1,138,025	1,664,713	526,688	32%	1,814,127	2,164,127	350,000	16%	
Financing Costs									
Contribution to Subway Fund	4,000,000	4,000,000	-	0%	5,200,000	5,200,000	-	0%	7
Contribution to Strategic Bus Fund	-	-	-		1,500,000	-	(1,500,000)		8
Contribution to General Fund	-	-	-		4,500,000	-	(4,500,000)		8
Sub Total Financing Costs	4,000,000	4,000,000	-	0%	11,200,000	5,200,000	(6,000,000)	(115%)	
TOTAL EXPENDITURE	6,228,147	6,950,593	722,446	10%	14,636,793	9,036,793	(5,600,000)	(62%)	
INCOME									
Agency Fee Income - Councils	(763,093)	(769,231)	(6,138)	1%	(1,000,000)	(1,000,000)	-	0%	
Interest Received	(324,381)	(307,692)	16,689	(5%)	(400,000)	(400,000)	-	0%	
Other Income	(333,226)	(256,539)	76,687	(30%)	(408,500)	(333,500)	75,000	(22%)	9
TOTAL INCOME	(1,420,699)	(1,333,462)	87,238	(7%)	(1,808,500)	(1,733,500)	75,000	(4%)	
Net Total	4,807,448	5,617,131	809,684	14%	12,828,293	7,303,293	(5,525,000)	(76%)	

Notes

1. Reduced expenditure due to displaced employee being charged to Bus Operations.
2. Outturn adjusted for pension strain costs for displaced staff.
3. Underspend to P10 includes a refund of property rates which has been incorporated into the projected outturn position.
4. Based on a review of all corporate supplies and services expenditure budgets at P10. This includes projected savings in general supplies, postages and telephone costs.
5. Projected underspend anticipated based on current position at P10 and planned communications expenditure until year end.
6. Projected savings anticipated in consultancy and legal fee costs for the financial year.
7. Pre Covid the planned contribution to the Subway Fund in 2021/22 was due to be £7.571m however this was reduced to £5.2m in order to achieve a balanced budget.
8. Projected transfer to Strategic Bus Fund and General Fund for the financial year 2021/22.
9. Current position due to receiving more rental income than anticipated.