



Revenue Monitoring Report as at 15 October 2016, Period 7

Committee Strategy & Programmes

Date of meeting 11 November 2016

Date of report 27 October 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 7 (15 October 2016) and the projected outturn for the financial year.

2. Background

The Partnership core net revenue budget for 2016/17 was set at £38.418 million.

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 agreed priorities. This has resulted in the number of virements between expenditure heads increasing, but maintaining all expenditure within current budget.

At Period 5, members were advised of a forecast positive variance of £0.648m.

3. 2016/17 Current Position

In 2016/17, 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.

As anticipated there has been an impact on Subway income as a result of the Subway suspension. However it is hoped with a strong focus on recovering the Subway patronage base in the coming months that the Subway income budget for 2016-17 will be achieved.

Together with the assumption of Subway income being achieved and the on-going savings programme which continues to deliver savings in year, with all opportunities being taken to maximise efficiencies particularly through careful management of employee and property related costs, it is currently forecast to achieve a net income growth/savings of £1.2645m. Work is continuing to deliver this.

Members are aware that SPT is required to achieve a year end break-even position. However, 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

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trends and delivery are more fully established for this financial year for both revenue and capital. Therefore firm proposals for achieving a year end break-even position, utilising the forecast net growth/savings, will be submitted to a future committee.

4. Conclusions

Having taken account of all SPT service priorities across the revenue and capital programmes, a positive variance of £1.2645m 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 a future committee.

5. Committee action

The committee is recommended to note the

- note the projected outturn position on the information available at the end of Period 7.
- note that proposals on achieving a year end break even position will be submitted to a future 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 7, 15 October 2016



Ref	Subjective Heading	Saving / (Overspend)	Variance Description
1	Employee costs	£774,500	The forecast decrease reflects vacancies in the establishment. This is partially offset by additional overtime costs in support of bus replacement services during the Subway suspension.
2	Bus operations income	£330,000	Funding received from Glasgow City Council for Queen Elizabeth Hospital bus services. Funding offsets expenditure incurred by SPT.
3	Property costs	£125,000	Based on current projections for insurance and electricity costs.
4	Other income	£90,000	Additional rental income due for the Gartcraig Road site following a recent rent review.
5	Supplies & Services	£10,000	Under recovery in capitalised salaries and rail replacement activities, which is partially offset by underspend in rolling stock and infrastructure stock issue expenditure.
6	Third Party Payments	(£65,000)	Additional costs of replacement bus service due to extended Subway suspension, which is partially offset by a change in secondment arrangements for the Sustrans officer.
Net forecast saving / (overspend)		£1,264,500	



Committee Report by Division

For Year 16/17 Period 7 ending 15-Oct-2016

	Year to Date				Annual Budget			
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %
Chief Executive								
Cabinet	330,039	344,341	14,302	4%	625,491	639,491	14,000	2%
Total Chief Executive	330,039	344,341	14,302	4%	625,491	639,491	14,000	2%
Operations								
Subway	2,433,857	2,822,904	389,047	14%	3,030,808	3,335,808	305,000	9%
Bus Operations	8,715,916	9,582,464	866,547	9%	17,356,004	17,796,004	440,000	2%
Projects	577,987	705,187	127,200	18%	1,154,633	1,309,634	155,000	12%
Health and Safety	74,056	74,053	(3)	(0%)	137,528	137,528	-	0%
Customer Standards	332,204	325,829	(6,375)	(2%)	619,111	605,111	(14,000)	(2%)
Total Operations	12,134,020	13,510,437	1,376,417	10%	22,298,084	23,184,084	886,000	4%
Business Support								
Finance & Human Resources	689,554	735,471	45,917	6%	1,287,875	1,365,875	78,000	6%
Digital	362,970	399,494	36,523	9%	664,417	741,917	77,500	10%
Communications	223,980	357,741	133,760	37%	586,375	664,375	78,000	12%
Legal Services	119,550	179,834	60,284	34%	255,978	333,978	78,000	23%
Business Support	148,410	160,914	12,504	8%	280,840	298,840	18,000	6%
Elected Members	22,177	43,039	20,862	48%	69,930	79,930	10,000	13%
Corporate	162,202	541,967	379,765	70%	981,510	1,006,510	25,000	2%
Total Business Support	1,728,844	2,418,460	689,616	29%	4,126,925	4,491,425	364,500	8%
Contribution to Subway Fund	4,470,846	4,470,846	-	0%	8,303,000	8,303,000	-	0%
Contribution to Capital Funded from Revenue	969,231	969,231	-	0%	1,800,000	1,800,000	-	0%
Net Total	19,632,980	21,713,315	2,080,335	10%	37,153,500	38,418,000	1,264,500	3%



Revenue Monitoring Report

For Year 16/17 Period 7 ending 15-Oct-2016

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Employee Costs									
Salaries	8,889,313	9,394,444	505,132	5%	16,640,825	17,446,825	806,000	5%	1
Overtime	444,521	376,277	(68,244)	(18%)	784,300	698,800	(85,500)	(12%)	2
Other Employee Costs	2,824,248	2,806,319	(17,929)	(1%)	5,157,735	5,211,735	54,000	1%	3
Sub Total Employee Costs	12,158,081	12,577,040	418,959	3%	22,582,860	23,357,360	774,500	3%	
Property Costs									
Electricity	725,191	866,062	140,870	16%	1,533,400	1,608,400	75,000	5%	4
Repairs and Maintenance	277,412	263,536	(13,876)	(5%)	489,425	489,425	-	0%	5
Property Insurance	273,782	323,077	49,295	15%	550,000	600,000	50,000	8%	6
Other Property Costs	1,664,599	1,785,996	121,398	7%	3,316,850	3,316,850	-	0%	5
Sub Total Property Costs	2,940,984	3,238,671	297,687	9%	5,889,675	6,014,675	125,000	2%	
Supplies & Services	1,124,166	1,273,361	149,195	12%	2,354,813	2,364,813	10,000	0%	7
Transport & Plant Costs	111,225	182,431	71,206	39%	338,800	338,800	-	0%	5
Third Party Payments									
Bus Operator Payments	6,710,553	6,794,254	83,700	1%	12,717,900	12,617,900	(100,000)	(1%)	8
Communications	48,538	119,000	70,462	59%	221,000	221,000	-	0%	5
Other Third Party Payments	2,199,870	2,638,271	438,401	17%	4,864,646	4,899,646	35,000	1%	9
Sub Total Third Party Payments	8,958,961	9,551,525	592,564	6%	17,803,546	17,738,546	(65,000)	(0%)	
Financing Costs									
Contribution to Subway Fund	4,470,846	4,470,846	-	0%	8,303,000	8,303,000	-	0%	
Contribution to Capital Funded from Revenue	969,231	969,231	-	0%	1,800,000	1,800,000	-	0%	
Sub Total Financing Costs	5,440,077	5,440,077	-	0%	10,103,000	10,103,000	-	0%	
TOTAL EXPENDITURE	30,733,494	32,263,104	1,529,610	5%	59,072,694	59,917,194	844,500	1%	
INCOME									
Subway Income	(7,992,009)	(7,931,039)	60,970	(1%)	(16,635,800)	(16,635,800)	-	0%	10
Bus Operations Income	(1,694,250)	(1,401,054)	293,197	(21%)	(2,931,957)	(2,601,957)	330,000	(13%)	11
Agency Fee Income - Councils	(654,850)	(637,413)	17,437	(3%)	(1,183,767)	(1,183,767)	-	0%	
Interest Received	(399,599)	(323,077)	76,522	(24%)	(600,000)	(600,000)	-	0%	12
Other Income	(359,807)	(257,207)	102,600	(40%)	(567,670)	(477,670)	90,000	(19%)	13
TOTAL INCOME	(11,100,514)	(10,549,789)	550,725	(5%)	(21,919,194)	(21,499,194)	420,000	(2%)	
Net Total	19,632,980	21,713,315	2,080,335	10%	37,153,500	38,418,000	1,264,500	3%	

Notes

1. Current position due to vacancies within the establishment some of which are in the process of being recruited.
2. Current position due to vacancies within the establishment and additional overtime to support replacement bus services during the Subway suspension.
3. The corporate employee costs budget includes a reduction in respect of staff turnover.
4. Includes savings in traction current electricity costs during the Subway suspension.
5. Current position due to timing issues in respect of expenditure/budget phasing.
6. Based on confirmed annual costs for insurance.
7. Current position due to under recovery in capitalised salaries and rail replacement activities, which is partially offset by underspend in rolling stock and infrastructure stock issue expenditure.
8. Current projected overspend is offset by funding received from GCC in relation to the Queen Elizabeth Hospital bus service (see note 11).
9. Projected underspend as a result of a change in secondment arrangements for the Sustrans officer. Current position due to timing issues in respect of expenditure/budget phasing.
10. Subway patronage has still not returned to pre suspension figures. However it is anticipated that income will recover and the 2016-17 budget will be achieved.
11. Year to date over recovery due to funding received from Glasgow City Council for Queen Elizabeth Hospital bus service contracts (see note 8).
12. Current position due to close management of cash balances. However outturn remains unchanged due to potential negative impact to SPT's current rates from the recent interest rate change.
13. Additional rental income due for the Gartcraig Road site following a recent rent review.



Committee Report by Directorate - Cabinet

For Year 16/17 Period 7 ending 15-Oct-2016

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Employee Costs									
Salaries	245,710	255,106	9,395	4%	461,768	473,768	12,000	3%	1
Other Employee Costs	79,167	80,620	1,453	2%	147,723	149,723	2,000	1%	1
Sub Total Employee Costs	324,877	335,726	10,849	3%	609,491	623,491	14,000	2%	
Supplies & Services	3,392	2,692	(700)	(26%)	5,000	5,000	-	0%	
Transport & Plant Costs	1,770	5,923	4,153	70%	11,000	11,000	-	0%	
TOTAL EXPENDITURE	330,039	344,341	14,302	4%	625,491	639,491	14,000	2%	
Net Total	330,039	344,341	14,302	4%	625,491	639,491	14,000	2%	

Notes

1. Saving due to maternity leave and staff turnover.



Committee Report by Directorate - Subway

For Year 16/17 Period 7 ending 15-Oct-2016

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Employee Costs									
Salaries	4,038,950	4,162,785	123,835	3%	7,480,886	7,730,886	250,000	3%	1
Overtime	297,823	269,931	(27,892)	(10%)	541,300	501,300	(40,000)	(8%)	1
Other Employee Costs	1,173,561	1,208,688	35,127	3%	2,174,707	2,244,707	70,000	3%	1
Sub Total Employee Costs	5,510,335	5,641,404	131,069	2%	10,196,893	10,476,893	280,000	3%	
Property Costs									
Electricity	624,809	737,692	112,884	15%	1,295,000	1,370,000	75,000	5%	2
Property Insurance	273,782	323,077	49,295	15%	550,000	600,000	50,000	8%	3
Other Property Costs	776,662	881,081	104,419	12%	1,636,293	1,636,293	-	0%	4
Sub Total Property Costs	1,675,253	1,941,850	266,597	14%	3,481,293	3,606,293	125,000	3%	
Supplies & Services	1,142,887	1,176,607	33,720	3%	2,185,127	2,185,127	-	0%	5
Transport & Plant Costs	2,392	10,769	8,377	78%	20,000	20,000	-	0%	
Third Party Payments									
Bus Operator Payments	478,936	204,615	(274,320)	(134%)	480,000	380,000	(100,000)	(26%)	6
Other Third Party Payments	1,616,063	1,778,697	162,634	9%	3,303,295	3,303,295	-	0%	4
Sub Total Third Party Payments	2,094,999	1,983,313	(111,686)	(6%)	3,783,295	3,683,295	(100,000)	(3%)	
TOTAL EXPENDITURE	10,425,865	10,753,943	328,078	3%	19,666,608	19,971,608	305,000	2%	
INCOME									
Subway Income	(7,992,009)	(7,931,039)	60,970	(1%)	(16,635,800)	(16,635,800)	-	0%	7
TOTAL INCOME	(7,992,009)	(7,931,039)	60,970	(1%)	(16,635,800)	(16,635,800)	-	0%	
Net Total	2,433,857	2,822,904	389,047	14%	3,030,808	3,335,808	305,000	9%	

Notes

1. Current position due to vacancies within the establishment.
2. Includes savings in traction current electricity costs during the Subway suspension.
3. Based on confirmed annual costs for insurance.
4. Current position due to timing issues in respect of expenditure/budget phasing.
5. Current position due to under recovery in capitalised salaries and rail replacement activities offset by underspend in rolling stock and infrastructure stock issue expenditure.
6. Additional costs of replacement bus service due to extended Subway suspension.
7. Subway patronage has still not returned to pre suspension figures. However it is anticipated that income will recover and the 2016-17 budget will be achieved.



Committee Report by Directorate - Bus Operations

For Year 16/17 Period 7 ending 15-Oct-2016

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Employee Costs									
Salaries	2,401,649	2,469,712	68,064	3%	4,486,608	4,586,608	100,000	2%	1
Overtime	132,669	97,192	(35,477)	(37%)	220,500	180,500	(40,000)	(22%)	2
Other Employee Costs	627,788	669,723	41,935	6%	1,193,772	1,243,772	50,000	4%	1
Sub Total Employee Costs	3,162,106	3,236,628	74,521	2%	5,900,880	6,010,880	110,000	2%	
Property Costs									
Electricity	88,653	85,077	(3,576)	(4%)	158,000	158,000	-	0%	3
Repairs and Maintenance	197,126	214,308	17,182	8%	398,000	398,000	-	0%	3
Other Property Costs	646,274	684,060	37,786	6%	1,270,397	1,270,397	-	0%	3
Sub Total Property Costs	932,053	983,445	51,392	5%	1,826,397	1,826,397	-	0%	
Supplies & Services	83,915	147,889	63,974	43%	274,650	274,650	-	0%	3
Transport & Plant Costs	103,469	152,869	49,401	32%	283,900	283,900	-	0%	3
Third Party Payments									
Bus Operator Payments	6,231,618	6,508,869	277,251	4%	12,087,900	12,087,900	-	0%	4
Communications	2,895	8,077	5,182	64%	15,000	15,000	-	0%	
Other Third Party Payments	10,499	44,692	34,193	77%	83,000	83,000	-	0%	3
Sub Total Third Party Payments	6,245,012	6,561,639	316,627	5%	12,185,900	12,185,900	-	0%	
TOTAL EXPENDITURE	10,526,555	11,082,469	555,914	5%	20,471,728	20,581,728	110,000	1%	
INCOME									
Bus Operations Income	(1,593,194)	(1,258,643)	334,551	(27%)	(2,667,480)	(2,337,480)	330,000	(14%)	5
Agency Fee Income - Councils	(217,444)	(241,362)	(23,918)	10%	(448,243)	(448,243)	-	0%	
TOTAL INCOME	(1,810,638)	(1,500,005)	310,633	(21%)	(3,115,723)	(2,785,723)	330,000	(12%)	
Net Total	8,715,916	9,582,464	866,547	9%	17,356,004	17,796,004	440,000	2%	

Notes

1. Current position due to vacancies within the establishment.
2. Includes overtime to support replacement bus services during Subway suspension.
3. Current position due to timing issues in respect of expenditure/budget phasing.
4. Current position includes costs for Queen Elizabeth Hospital bus contracts. These costs are fully offset by funding received by GCC (see note 5).
Year end outturn subject to fluctuations arising from service change notifications.
5. Year to date over recovery due to funding received from Glasgow City Council for Queen Elizabeth Hospital bus service contracts (see note 4).



Committee Report by Directorate - Projects

For Year 16/17 Period 7 ending 15-Oct-2016

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Employee Costs									
Salaries	729,701	808,630	78,929	10%	1,411,741	1,501,741	90,000	6%	1
Overtime	4,156	-	(4,156)		5,000	-	(5,000)		
Other Employee Costs	210,843	239,020	28,177	12%	408,894	443,894	35,000	8%	1
Sub Total Employee Costs	944,700	1,047,650	102,949	10%	1,825,635	1,945,635	120,000	6%	
Supplies & Services	(358,041)	(368,039)	(9,999)	3%	(683,502)	(683,502)	-	0%	1
Transport & Plant Costs	1,078	4,038	2,961	73%	7,500	7,500	-	0%	
Third Party Payments									
Communications	-	8,077	8,077	100%	15,000	15,000	-	0%	
Other Third Party Payments	(9,750)	13,462	23,212	172%	(10,000)	25,000	35,000	140%	2
Sub Total Third Party Payments	(9,750)	21,539	31,289	145%	5,000	40,000	35,000	87%	
TOTAL EXPENDITURE	577,987	705,187	127,200	18%	1,154,633	1,309,634	155,000	12%	
Net Total	577,987	705,187	127,200	18%	1,154,633	1,309,634	155,000	12%	

Notes

1. Current position due to vacancies within the establishment.
2. As a result of a change in secondment arrangements for the Sustrans officer.



Committee Report by Directorate - Health and Safety

For Year 16/17 Period 7 ending 15-Oct-2016

	Year to Date				Annual Budget			
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %
EXPENDITURE								
Employee Costs								
Salaries	57,114	56,934	(181)	(0%)	105,734	105,734	-	0%
Other Employee Costs	16,834	16,689	(145)	(1%)	30,994	30,994	-	0%
Sub Total Employee Costs	73,948	73,623	(325)	(0%)	136,728	136,728	-	0%
Supplies & Services	108	323	215	67%	600	600	-	0%
Transport & Plant Costs	-	108	108	100%	200	200	-	0%
TOTAL EXPENDITURE	74,056	74,053	(3)	(0%)	137,528	137,528	-	0%
Net Total	74,056	74,053	(3)	(0%)	137,528	137,528	-	0%



Committee Report by Directorate - Customer Standards

For Year 16/17 Period 7 ending 15-Oct-2016

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Employee Costs									
Salaries	231,014	222,452	(8,561)	(4%)	423,126	413,126	(10,000)	(2%)	1
Overtime	7,648	8,077	429	5%	15,000	15,000	-	0%	
Other Employee Costs	68,590	66,222	(2,367)	(4%)	126,985	122,985	(4,000)	(3%)	1
Sub Total Employee Costs	307,251	296,752	(10,499)	(4%)	565,111	551,111	(14,000)	(3%)	
Property Costs									
Other Property Costs	6,617	5,385	(1,233)	(23%)	10,000	10,000	-	0%	
Sub Total Property Costs	6,617	5,385	(1,233)	(23%)	10,000	10,000	-	0%	
Supplies & Services									
Supplies & Services	16,315	20,462	4,146	20%	38,000	38,000	-	0%	
Transport & Plant Costs									
Transport & Plant Costs	51	538	487	90%	1,000	1,000	-	0%	
Third Party Payments									
Other Third Party Payments	1,969	2,692	724	27%	5,000	5,000	-	0%	
Sub Total Third Party Payments	1,969	2,692	724	27%	5,000	5,000	-	0%	
TOTAL EXPENDITURE	332,204	325,829	(6,375)	(2%)	619,111	605,111	(14,000)	(2%)	
Net Total	332,204	325,829	(6,375)	(2%)	619,111	605,111	(14,000)	(2%)	

Notes

1. As a result of the team being over establishment for a short period of time due to a staff retiral.



Committee Report by Directorate - Finance & Human Resources

For Year 16/17 Period 7 ending 15-Oct-2016

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Employee Costs									
Salaries	533,852	569,334	35,482	6%	997,334	1,057,334	60,000	6%	1
Other Employee Costs	155,412	161,906	6,495	4%	282,683	300,683	18,000	6%	1
Sub Total Employee Costs	689,263	731,240	41,977	6%	1,280,018	1,358,018	78,000	6%	
Supplies & Services	(22,907)	(28,804)	(5,897)	20%	(53,493)	(53,493)	-	0%	
Transport & Plant Costs	918	538	(379)	(70%)	1,000	1,000	-	0%	
Third Party Payments									
Other Third Party Payments	22,280	32,496	10,216	31%	60,351	60,351	-	0%	
Sub Total Third Party Payments	22,280	32,496	10,216	31%	60,351	60,351	-	0%	
TOTAL EXPENDITURE	689,554	735,471	45,917	6%	1,287,875	1,365,875	78,000	6%	
Net Total	689,554	735,471	45,917	6%	1,287,875	1,365,875	78,000	6%	

Notes

1. Current position due to vacancies within the establishment.



Committee Report by Directorate - Digital

For Year 16/17 Period 7 ending 15-Oct-2016

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Employee Costs									
Salaries	283,123	308,635	25,512	8%	513,180	573,180	60,000	10%	1
Overtime	2,224	1,077	(1,147)	(107%)	2,500	2,000	(500)	(25%)	1
Other Employee Costs	77,034	87,628	10,593	12%	144,737	162,737	18,000	11%	1
Sub Total Employee Costs	362,381	397,340	34,958	9%	660,417	737,917	77,500	11%	
Supplies & Services	421	1,077	656	61%	2,000	2,000	-	0%	
Transport & Plant Costs	168	1,077	909	84%	2,000	2,000	-	0%	
TOTAL EXPENDITURE	362,970	399,494	36,523	9%	664,417	741,917	77,500	10%	
Net Total	362,970	399,494	36,523	9%	664,417	741,917	77,500	10%	

Notes

1. Current position due to vacancies within the establishment and departmental restructure.



Committee Report by Directorate - Communications

For Year 16/17 Period 7 ending 15-Oct-2016

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Employee Costs									
Salaries	88,588	130,893	42,305	32%	183,087	243,087	60,000	25%	1
Other Employee Costs	26,254	34,617	8,363	24%	46,289	64,289	18,000	28%	1
Sub Total Employee Costs	114,842	165,510	50,668	31%	229,376	307,376	78,000	25%	
Supplies & Services	112	1,077	965	90%	2,000	2,000	-	0%	
Transport & Plant Costs	21	2,154	2,133	99%	4,000	4,000	-	0%	
Third Party Payments									
Communications	45,643	102,846	57,203	56%	191,000	191,000	-	0%	2
Other Third Party Payments	63,362	86,154	22,792	26%	160,000	160,000	-	0%	2
Sub Total Third Party Payments	109,005	189,000	79,995	42%	351,000	351,000	-	0%	
TOTAL EXPENDITURE	223,980	357,741	133,760	37%	586,375	664,375	78,000	12%	
Net Total	223,980	357,741	133,760	37%	586,375	664,375	78,000	12%	

Notes

1. Current position due to vacancies within the establishment.
2. Current position due to timing issues in respect of expenditure/budget phasing.



Committee Report by Directorate - Legal Services

For Year 16/17 Period 7 ending 15-Oct-2016

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Employee Costs									
Salaries	89,669	135,848	46,179	34%	192,289	252,289	60,000	24%	1
Other Employee Costs	29,166	42,263	13,097	31%	60,489	78,489	18,000	23%	1
Sub Total Employee Costs	118,835	178,111	59,276	33%	252,778	330,778	78,000	24%	
Supplies & Services	34	1,346	1,312	97%	2,500	2,500	-	0%	
Transport & Plant Costs	681	377	(304)	(81%)	700	700	-	0%	
TOTAL EXPENDITURE	119,550	179,834	60,284	34%	255,978	333,978	78,000	23%	
Net Total	119,550	179,834	60,284	34%	255,978	333,978	78,000	23%	

Notes

1. Current position due to vacancies within the establishment.



Committee Report by Directorate - Business Support

For Year 16/17 Period 7 ending 15-Oct-2016

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Employee Costs									
Salaries	115,229	123,607	8,378	7%	215,557	229,557	14,000	6%	1
Other Employee Costs	31,296	33,807	2,511	7%	58,784	62,784	4,000	6%	1
Sub Total Employee Costs	146,525	157,414	10,889	7%	274,340	292,340	18,000	6%	
Supplies & Services	1,645	3,231	1,586	49%	6,000	6,000	-	0%	
Transport & Plant Costs	240	269	29	11%	500	500	-	0%	
TOTAL EXPENDITURE	148,410	160,914	12,504	8%	280,840	298,840	18,000	6%	
Net Total	148,410	160,914	12,504	8%	280,840	298,840	18,000	6%	

Notes

1. Current position due to vacancies within the establishment.



Committee Report by Directorate - Elected Members

For Year 16/17 Period 7 ending 15-Oct-2016

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Supplies & Services	19,491	32,809	13,318	41%	50,930	60,930	10,000	16%	1
Transport & Plant Costs	438	3,769	3,332	88%	7,000	7,000	-	0%	
Third Party Payments									
Other Third Party Payments	2,249	6,462	4,213	65%	12,000	12,000	-	0%	
Sub Total Third Party Payments	2,249	6,462	4,213	65%	12,000	12,000	-	0%	
TOTAL EXPENDITURE	22,177	43,039	20,862	48%	69,930	79,930	10,000	13%	
Net Total	22,177	43,039	20,862	48%	69,930	79,930	10,000	13%	

Notes

1. Based on the current responsibility allowance rates.



Committee Report by Directorate - Corporate

For Year 16/17 Period 7 ending 15-Oct-2016

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Employee Costs									
Salaries	74,715	150,508	75,793	50%	169,515	279,515	110,000	39%	1
Other Employee Costs	328,303	165,135	(163,168)	(99%)	481,679	306,679	(175,000)	(57%)	2
Sub Total Employee Costs	403,018	315,643	(87,374)	(28%)	651,195	586,195	(65,000)	(11%)	
Property Costs									
Electricity	11,730	43,292	31,563	73%	80,400	80,400	-	0%	
Repairs and Maintenance	80,287	49,229	(31,058)	(63%)	91,425	91,425	-	0%	3
Other Property Costs	235,045	215,471	(19,574)	(9%)	400,160	400,160	-	0%	
Sub Total Property Costs	327,061	307,992	(19,070)	(6%)	571,985	571,985	-	0%	
Supplies & Services	236,793	282,692	45,900	16%	525,000	525,000	-	0%	3
Third Party Payments									
Bus Operator Payments	-	80,769	80,769	100%	150,000	150,000	-	0%	3
Other Third Party Payments	493,198	673,615	180,418	27%	1,251,000	1,251,000	-	0%	3
Sub Total Third Party Payments	493,198	754,385	261,187	35%	1,401,000	1,401,000	-	0%	
Financing Costs									
Contribution to Subway Fund	4,470,846	4,470,846	-	0%	8,303,000	8,303,000	-	0%	
Contribution to Capital Funded from Revenue	969,231	969,231	-	0%	1,800,000	1,800,000	-	0%	
Sub Total Financing Costs	5,440,077	5,440,077	-	0%	10,103,000	10,103,000	-	0%	
		WARNING							
TOTAL EXPENDITURE	6,900,146	7,100,789	200,643	3%	13,252,180	13,187,180	(65,000)	(0%)	
INCOME									
Agency Fee Income - Councils	(538,462)	(538,462)	(0)	0%	(1,000,000)	(1,000,000)	-	0%	
Interest Received	(399,599)	(323,077)	76,522	(24%)	(600,000)	(600,000)	-	0%	4
Other Income	(359,807)	(257,207)	102,600	(40%)	(567,670)	(477,670)	90,000	(19%)	5
TOTAL INCOME	(1,297,867)	(1,118,745)	179,122	(16%)	(2,167,670)	(2,077,670)	90,000	(4%)	
Net Total	5,602,279	5,982,044	379,765	6%	11,084,510	11,109,510	25,000	0%	

Notes

1. Current position due to consolidation of the business development team within the new Digital department, which is partially offset with the reallocation of displaced staff.
2. The corporate employee costs budget includes a reduction in respect of staff turnover.
3. Current position due to timing issues in respect of expenditure/budget phasing.
4. Current position due to close management of cash balances. However outturn remains unchanged due to potential negative impact to SPT's current rates from the recent interest rate change.
5. Additional rental income due for the Gartcraig Road site following a recent rent review.