



Revenue Monitoring Report as at Period 7, ending 9 October 2021 and updated Financial Forecast for Financial Year 2021/22

Committee Strategy & Programmes

Date of meeting 26 November 2021

Date of report 16 November 2021

Report by Director of Finance

1. Object of report

To advise members of the net revenue position as at the end of period 7, 9 October 2021 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 last revenue monitoring report at the August 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 19 restrictions, customer behaviours and support to public transport.

In terms of COVID 19, Scotland moved from Level 0 in early August. The impact of this change on public behaviours and public transport usage has been in general positive 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; and with the easing of the majority of restrictions in August SPT Subway has seen an upturn in passenger numbers in comparison to 2020/21. However, although the current position is encouraging there remains a great deal of uncertainty in relation to the projected outturn position for the financial year. Detailed departmental revenue monitoring reports are at 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 of £3.2m and forecast year end positive variance of £5.3m in comparison to the budget for the financial year. However, members

are reminded that this Period 7 income level also reflects a very significant reduction of c. 40% against the pre COVID baseline. At this stage the forecast to the year end reflects the latest patronage figures which have increased to 60-65% of the pre COVID norm and a continuing positive trend throughout the year.

- It is unclear yet how current passenger numbers and trends will be affected by the upcoming winter period and any possible changes to COVID restrictions. The net impact of COP26 was a marginal increase in patronage and income compared to the previous two weeks with just over 17,000 delegate journeys being made during the conference.
- This forecast position also reflects an assumed reduction in subway income as a result of the implementation of the Young Persons' Free Bus Travel Scheme in Scotland from 31 January 2022. Whilst the uptake and impact of the scheme is unknown at this stage, SPT estimates c. 17% of subway journeys are undertaken by 'Under 22's' and estimate that modal shift will arise as a result of the provision of a 'free' bus scheme. At this stage SPT has assumed modal shift to bus of 50% in the financial projections for Under 22's in the current financial year, representing an estimated reduction in income of c. £150k.
- Since the start of the pandemic SPT has been supported by Transport Scotland via Covid Support Grant (CSG). It has been confirmed recently that Transport Scotland will provide further support until the end of the 2021/22 financial year. This provides comfort as we enter a challenging period of the financial year during the winter period. The CSG provides funding for reduced subway income arising from COVID and therefore, as subway passenger fare related income recovers, corresponding CSG reduces. As a consequence, the year end forecast includes a reduction of £5.3m in CSG against assumed support required of £9.481m for the financial year.
- Savings in employee costs are forecast to be £0.983m 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 being recruited at this point which will increase costs in the latter part of the financial year and into 2022/23.
- An underspend on bus operator payments of £1.0m is forecast at this stage reflecting the recent detailed report https://www.spt.co.uk/media/eb3h2umz/ops051121_agenda5.pdf to the Operations Committee. Caution remains with this forecast 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. As reported to the Operations Committee, if the overall financial position remains as forecast, it is anticipated that this underspend will be ringfenced in support of bus services beyond this financial year.
- Other third party payments are forecast to have an underspend of £0.706m 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 £0.113m. The main reason for these savings are as a result of saving achieved to date in supplies and services, travel and subsistence, communications expenditure and a property rates rebate.

The overall position, with subway income and CSG netting off, is a forecast year end underspend of £2.801m. 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 and usage during the winter period, it is proposed to continue to review all budget lines and projections and bring an updated forecast to the next committee in February in accordance with normal reporting processes.

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 in year, COVID related or otherwise. In addition, CSG from Transport Scotland remains a key element in supporting SPT's operations in the current financial year.

5. Committee action

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

- (i) the forecast outturn at this stage;
- (ii) that significant uncertainties remain in relation to the recovery of public transport;
- (iii) that Transport Scotland have confirmed they will continue to provide financial support (via CSG) until the end of the current financial year; and
- (iv) that an update on the financial forecast for 2021/22 will be presented to the next committee.

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	<i>As detailed in the report</i>

Name Neil Wylie
Title **Director of Finance**

Name Valerie Davidson
Title **Acting Chief Executive**

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



Committee Report by Division

For Year 21/22 Period 7 ending 09-Oct-2021

	Year to Date				Annual Budget			
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %
Chief Executive								
Policy & Strategy Cabinet	231,469	234,765	3,296	1%	446,003	446,003	-	0%
	249,402	249,824	422	0%	414,784	474,784	60,000	13%
Total Chief Executive	480,871	484,589	3,719	1%	860,787	920,787	60,000	7%
Operations								
Subway	4,831,177	9,693,361	4,862,184	50%	9,774,577	16,334,577	6,560,000	40%
Bus Operations	7,667,392	8,944,091	1,276,699	14%	15,641,913	16,686,913	1,045,000	6%
Projects	226,735	177,303	(49,433)	(28%)	346,757	351,757	5,000	1%
Health and Safety	89,843	90,018	175	0%	171,109	171,109	-	0%
Customer Standards	291,953	300,290	8,337	3%	569,635	569,635	-	0%
Total Operations	13,107,100	19,205,063	6,097,963	32%	26,503,991	34,113,991	7,610,000	22%
Business Support								
Finance	650,885	679,060	28,175	4%	1,257,242	1,289,742	32,500	3%
Digital	555,680	623,536	67,857	11%	1,099,825	1,184,825	85,000	7%
Human Resources	137,423	138,031	608	0%	262,237	262,237	-	0%
Legal Services	147,056	153,635	6,579	4%	291,928	291,928	-	0%
Business Support	117,897	118,891	995	1%	225,958	225,958	-	0%
Elected Members	46,718	40,183	(6,535)	(16%)	83,626	74,626	(9,000)	(12%)
Contact Centre	111,787	126,240	14,453	11%	229,839	244,839	15,000	6%
Corporate	420,513	1,131,794	711,281	63%	1,795,793	2,103,293	307,500	15%
Total Business Support	2,187,959	3,011,370	823,412	27%	5,246,447	5,677,447	431,000	8%
Contribution to Subway Fund	2,800,000	2,800,000	-	0%	5,200,000	5,200,000	-	0%
Net Total	18,575,929	25,501,022	6,925,093	27%	37,811,226	45,912,226	8,101,000	18%
Covid Support Grant Claims	(3,372,515)	-	3,372,515		(4,180,835)	(9,480,835)	(5,300,000)	56%
Net Budget 2021/22 funded by Council requisition and RTP SG funding	15,203,414	25,501,022	10,297,608		33,630,390	36,431,390	2,801,000	



Revenue Monitoring Report

For Year 21/22 Period 7 ending 09-Oct-2021

	Year to Date				Annual Budget				Note
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Employee Costs									
Salaries	8,384,856	8,830,365	445,509	5%	16,036,891	16,786,891	750,000	4%	1
Overtime	249,331	352,985	103,654	29%	671,040	671,040	-	0%	2
Other Employee Costs	2,769,678	2,915,384	145,706	5%	5,295,170	5,527,670	232,500	4%	1
Sub Total Employee Costs	11,403,865	12,098,734	694,869	6%	22,003,101	22,985,601	982,500	4%	
Property Costs									
Electricity	896,428	1,037,212	140,784	14%	1,926,251	1,926,251	-	0%	2
Repairs and Maintenance	142,599	235,846	93,248	40%	438,000	438,000	-	0%	2
Property Insurance	182,812	205,154	22,342	11%	381,000	381,000	-	0%	
Other Property Costs	1,741,020	1,978,735	237,715	12%	3,644,793	3,674,793	30,000	1%	3
Sub Total Property Costs	2,962,858	3,456,947	494,089	14%	6,390,045	6,420,045	30,000	0%	
Supplies & Services	700,663	1,030,080	329,417	32%	1,863,006	1,913,006	50,000	3%	4
Transport & Plant Costs	44,679	59,527	14,848	25%	100,550	110,550	10,000	9%	2
Third Party Payments									
Bus Operator Payments	6,260,074	7,194,782	934,707	13%	12,361,737	13,361,737	1,000,000	7%	5
Communications	56,410	198,692	142,283	72%	319,000	369,000	50,000	14%	6
Other Third Party Payments	2,486,547	3,519,922	1,033,375	29%	5,830,998	6,536,998	706,000	11%	7
Sub Total Third Party Payments	8,803,031	10,913,396	2,110,365	19%	18,511,735	20,267,735	1,756,000	9%	
Financing Costs									
Contribution to Subway Fund	2,800,000	2,800,000	-	0%	5,200,000	5,200,000	-	0%	8
Sub Total Financing Costs	2,800,000	2,800,000	-	0%	5,200,000	5,200,000	-	0%	
TOTAL EXPENDITURE	26,715,096	30,358,684	3,643,588	12%	54,068,437	56,896,937	2,828,500	5%	
INCOME									
Subway Income	(5,732,737)	(2,568,465)	3,164,272	(123%)	(12,033,346)	(6,733,346)	5,300,000	(79%)	9
Bus Operations Income	(1,198,861)	(1,094,967)	103,895	(9%)	(2,033,509)	(2,033,509)	-	0%	10
Agency Fee Income - Councils	(763,040)	(799,269)	(36,229)	5%	(1,456,856)	(1,484,356)	(27,500)	2%	11
Interest Received	(223,639)	(215,385)	8,254	(4%)	(400,000)	(400,000)	-	0%	
Other Income	(220,891)	(179,577)	41,314	(23%)	(333,500)	(333,500)	-	0%	
TOTAL INCOME	(8,139,167)	(4,857,662)	3,281,505	(68%)	(16,257,211)	(10,984,711)	5,272,500	(48%)	
Net Total	18,575,929	25,501,022	6,925,093	27%	37,811,226	45,912,226	8,101,000	18%	
Covid Support Grant Claims	(3,372,515)	-	3,372,515		(4,180,835)	(9,480,835)	(5,300,000)	56%	12
Net Budget 2021/22 funded by Council requisition and RTP SG funding	15,203,414	25,501,022	10,297,608		33,630,390	36,431,390	2,801,000		

Notes

- Due to vacant posts in the establishment. Outturn adjusted for savings generated in the first 7 periods and includes projection until year end.
- Current position due to timing issues in respect of expenditure/budget phasing.
- Underspend to P7 includes a refund of property rates which has been incorporated into the projected outturn position.
- Reduced capitalisation projected for the Projects team offset by saving anticipated in corporate supplies.
- 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 November Operations Committee may be required for potential movements in the bus market.
- Projected underspend anticipated based on current position at P7 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 corporate supplies, postage and telephone 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.
- Income generated from Subway ticket sales is exceeding budget projections in the first 7 periods of the financial year. It is unclear if this trend will be fully sustainable due to the ongoing pandemic however the outturn position has been updated based on current trends and projections. Others income areas such as advertising, zonedcard and concessionary travel are slightly slower to recover in the financial year to date.
- Current position due to receiving more rental income than anticipated. This is not reflected in the to outturn position until it is clear it is sustainable trend.
- Decreased Travel Card Unit projected costs are offset equally by an decrease in the recovery from the Strathclyde Concessionary Travel Scheme.
- The Covid Support grant outturn has been reduced in line with the increased Subway income projected.



Committee Report by Directorate - Policy & Strategy

For Year 21/22 Period 7 ending 09-Oct-2021

	Year to Date				Annual Budget			
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %
EXPENDITURE								
Employee Costs								
Salaries	175,301	174,681	(620)	(0%)	332,076	332,076	-	0%
Other Employee Costs	53,386	53,354	(32)	(0%)	101,428	101,428	-	0%
Sub Total Employee Costs	228,687	228,035	(653)	(0%)	433,503	433,503	-	0%
Supplies & Services	-	538	538	100%	1,000	1,000	-	0%
Transport & Plant Costs	-	808	808	100%	1,500	1,500	-	0%
Third Party Payments								
Communications	2,782	5,385	2,603	48%	10,000	10,000	-	0%
Sub Total Third Party Payments	2,782	5,385	2,603	48%	10,000	10,000	-	0%
TOTAL EXPENDITURE	231,469	234,765	3,296	1%	446,003	446,003	-	0%
Net Total	231,469	234,765	3,296	1%	446,003	446,003	-	0%



Committee Report by Directorate - Cabinet

For Year 21/22 Period 7 ending 09-Oct-2021

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Employee Costs									
Salaries	193,740	187,186	(6,554)	(4%)	310,849	355,849	45,000	13%	1
Other Employee Costs	55,626	59,407	3,781	6%	97,935	112,935	15,000	13%	1
Sub Total Employee Costs	249,367	246,593	(2,773)	(1%)	408,784	468,784	60,000	13%	
Supplies & Services	35	1,615	1,580	98%	3,000	3,000	-	0%	
Transport & Plant Costs	-	1,615	1,615	100%	3,000	3,000	-	0%	
TOTAL EXPENDITURE	249,402	249,824	422	0%	414,784	474,784	60,000	13%	
Net Total	249,402	249,824	422	0%	414,784	474,784	60,000	13%	

Notes

1. Savings are projected due to the recent retirement of the Chief Executive.



Committee Report by Directorate - Subway

For Year 21/22 Period 7 ending 09-Oct-2021

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Employee Costs									
Salaries	4,651,290	4,967,565	316,275	6%	8,943,548	9,443,548	500,000	5%	1
Overtime	242,015	319,846	77,831	24%	608,040	608,040	-	0%	2
Other Employee Costs	1,361,812	1,454,455	92,644	6%	2,614,980	2,764,980	150,000	5%	1
Sub Total Employee Costs	6,255,116	6,741,866	486,749	7%	12,166,568	12,816,568	650,000	5%	
Property Costs									
Electricity	780,231	896,115	115,884	13%	1,664,213	1,664,213	-	0%	2
Property Insurance	182,117	188,462	6,344	3%	350,000	350,000	-	0%	
Other Property Costs	1,007,860	1,132,614	124,754	11%	2,103,426	2,103,426	-	0%	2
Sub Total Property Costs	1,970,208	2,217,190	246,982	11%	4,117,639	4,117,639	-	0%	
Supplies & Services	707,521	916,432	208,911	23%	1,701,945	1,701,945	-	0%	2
Transport & Plant Costs	107	12,115	12,009	99%	12,500	22,500	10,000	44%	3
Third Party Payments									
Bus Operator Payments	12,000	13,677	1,677	12%	25,400	25,400	-	0%	
Other Third Party Payments	1,618,961	2,360,546	741,585	31%	3,783,871	4,383,871	600,000	14%	4
Sub Total Third Party Payments	1,630,961	2,374,223	743,262	31%	3,809,271	4,409,271	600,000	14%	
TOTAL EXPENDITURE	10,563,914	12,261,826	1,697,913	14%	21,807,923	23,067,923	1,260,000	5%	
INCOME									
Subway Income	(5,732,737)	(2,568,465)	3,164,272	(123%)	(12,033,346)	(6,733,346)	5,300,000	(79%)	5
TOTAL INCOME	(5,732,737)	(2,568,465)	3,164,272	(123%)	(12,033,346)	(6,733,346)	5,300,000	(79%)	
Net Total	4,831,177	9,693,361	4,862,184	50%	9,774,577	16,334,577	6,560,000	40%	

Notes

1. Due to vacant posts in the establishment. Outturn adjusted for savings generated in the first 7 periods and includes projection until year end.
2. Current position due to timing issues in respect of expenditure/budget phasing.
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.
5. Income generated from Subway ticket sales is exceeding budget projections in the first 7 periods of the financial year. It is unclear if this trend will be fully sustainable due to the ongoing pandemic however the outturn position has been updated based 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.



Committee Report by Directorate - Bus Operations

For Year 21/22 Period 7 ending 09-Oct-2021

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Employee Costs									
Salaries	1,316,617	1,333,980	17,364	1%	2,505,952	2,535,952	30,000	1%	1
Overtime	4,872	21,304	16,432	77%	40,500	40,500	-	0%	2
Other Employee Costs	374,954	386,429	11,475	3%	719,618	734,618	15,000	2%	1
Sub Total Employee Costs	1,696,443	1,741,713	45,270	3%	3,266,070	3,311,070	45,000	1%	
Property Costs									
Electricity	88,734	116,867	28,133	24%	217,039	217,039	-	0%	2
Repairs and Maintenance	132,139	219,692	87,553	40%	408,000	408,000	-	0%	2
Property Insurance	(4,835)	10,231	15,066	147%	19,000	19,000	-	0%	2
Other Property Costs	611,959	674,895	62,936	9%	1,253,377	1,253,377	-	0%	2
Sub Total Property Costs	827,997	1,021,685	193,688	19%	1,897,416	1,897,416	-	0%	
Supplies & Services	10,815	24,769	13,954	56%	46,000	46,000	-	0%	
Transport & Plant Costs	44,459	35,862	(8,598)	(24%)	66,600	66,600	-	0%	
Third Party Payments									
Bus Operator Payments	6,248,074	7,181,105	933,030	13%	12,336,337	13,336,337	1,000,000	7%	3
Communications	-	2,154	2,154	100%	4,000	4,000	-	0%	
Other Third Party Payments	128,713	126,000	(2,713)	(2%)	234,000	234,000	-	0%	
Sub Total Third Party Payments	6,376,787	7,309,258	932,471	13%	12,574,337	13,574,337	1,000,000	7%	
TOTAL EXPENDITURE	8,956,501	10,133,288	1,176,787	12%	17,850,423	18,895,423	1,045,000	6%	
INCOME									
Bus Operations Income	(1,198,861)	(1,094,967)	103,895	(9%)	(2,033,509)	(2,033,509)	-	0%	4
Agency Fee Income - Councils	(90,248)	(94,231)	(3,982)	4%	(175,000)	(175,000)	-	0%	
TOTAL INCOME	(1,289,110)	(1,189,197)	99,912	(8%)	(2,208,509)	(2,208,509)	-	0%	
Net Total	7,667,392	8,944,091	1,276,699	14%	15,641,913	16,686,913	1,045,000	6%	

Notes

1. Due to vacant posts in the establishment. Outturn adjusted for savings generated in the first 7 periods and includes projection until year end.
2. Current position due to timing issues in respect of expenditure/budget phasing.
3. 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 November Operations Committee may be required for potential movements in the bus market.
4. Current position due to receiving more rental income than anticipated. This is not reflected in the to outturn position until it is clear it is sustainable trend.



Committee Report by Directorate - Projects

For Year 21/22 Period 7 ending 09-Oct-2021

	Year to Date				Annual Budget				Note
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Employee Costs									
Salaries	366,570	391,937	25,367	6%	705,089	745,089	40,000	5%	1
Other Employee Costs	111,966	120,162	8,196	7%	213,433	228,433	15,000	7%	1
Sub Total Employee Costs	478,536	512,099	33,563	7%	918,522	973,522	55,000	6%	
Supplies & Services	(251,801)	(337,489)	(85,688)	25%	(576,765)	(626,765)	(50,000)	8%	2
Transport & Plant Costs	-	2,692	2,692	100%	5,000	5,000	-	0%	
TOTAL EXPENDITURE	226,735	177,303	(49,433)	(28%)	346,757	351,757	5,000	1%	
Net Total	226,735	177,303	(49,433)	(28%)	346,757	351,757	5,000	1%	

Notes

1. Due to vacant posts in the establishment. Outturn adjusted for savings generated in the first 7 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 7 ending 09-Oct-2021

	Year to Date				Annual Budget			
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %
EXPENDITURE								
Employee Costs								
Salaries	68,999	68,771	(228)	(0%)	130,737	130,737	-	0%
Other Employee Costs	20,844	20,816	(28)	(0%)	39,572	39,572	-	0%
Sub Total Employee Costs	89,843	89,587	(255)	(0%)	170,309	170,309	-	0%
Supplies & Services	-	323	323	100%	600	600	-	0%
Transport & Plant Costs	-	108	108	100%	200	200	-	0%
TOTAL EXPENDITURE	89,843	90,018	175	0%	171,109	171,109	-	0%
Net Total	89,843	90,018	175	0%	171,109	171,109	-	0%



Committee Report by Directorate - Customer Standards

For Year 21/22 Period 7 ending 09-Oct-2021

	Year to Date				Annual Budget			
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %
EXPENDITURE								
Employee Costs								
Salaries	204,307	203,343	(964)	(0%)	386,564	386,564	-	0%
Overtime	2,444	7,890	5,447	69%	15,000	15,000	-	0%
Other Employee Costs	60,627	61,057	430	1%	116,071	116,071	-	0%
Sub Total Employee Costs	267,378	272,290	4,912	2%	517,635	517,635	-	0%
Supplies & Services	24,575	27,462	2,886	11%	51,000	51,000	-	0%
Transport & Plant Costs	-	538	538	100%	1,000	1,000	-	0%
TOTAL EXPENDITURE	291,953	300,290	8,337	3%	569,635	569,635	-	0%
Net Total	291,953	300,290	8,337	3%	569,635	569,635	-	0%



Committee Report by Directorate - Finance

For Year 21/22 Period 7 ending 09-Oct-2021

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Employee Costs									
Salaries	488,325	503,867	15,542	3%	932,872	957,872	25,000	3%	1
Other Employee Costs	145,376	148,324	2,948	2%	274,470	281,970	7,500	3%	1
Sub Total Employee Costs	633,701	652,191	18,490	3%	1,207,342	1,239,842	32,500	3%	
Supplies & Services	3,091	12,115	9,024	74%	22,500	22,500	-	0%	2
Transport & Plant Costs	113	215	102	48%	400	400	-	0%	
Third Party Payments									
Other Third Party Payments	13,980	14,538	559	4%	27,000	27,000	-	0%	
Sub Total Third Party Payments	13,980	14,538	559	4%	27,000	27,000	-	0%	
TOTAL EXPENDITURE	650,885	679,060	28,175	4%	1,257,242	1,289,742	32,500	3%	
Net Total	650,885	679,060	28,175	4%	1,257,242	1,289,742	32,500	3%	

Notes

1. Due to vacant posts in the establishment. Outturn adjusted for savings generated in the first 7 periods and includes projection until year end.
2. Current position due to timing issues in respect of expenditure/budget phasing.



Committee Report by Directorate - Digital

For Year 21/22 Period 7 ending 09-Oct-2021

	Year to Date				Annual Budget				Note
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Employee Costs									
Salaries	421,469	473,924	52,454	11%	830,949	900,949	70,000	8%	1
Overtime	-	1,578	1,578	100%	3,000	3,000	-	0%	
Other Employee Costs	122,677	135,650	12,973	10%	242,876	257,876	15,000	6%	1
Sub Total Employee Costs	544,146	611,152	67,006	11%	1,076,825	1,161,825	85,000	7%	
Supplies & Services	625	1,615	990	61%	3,000	3,000	-	0%	
Transport & Plant Costs	-	2,692	2,692	100%	5,000	5,000	-	0%	
Third Party Payments									
Other Third Party Payments	10,909	8,077	(2,832)	(35%)	15,000	15,000	-	0%	
Sub Total Third Party Payments	10,909	8,077	(2,832)	(35%)	15,000	15,000	-	0%	
TOTAL EXPENDITURE	555,680	623,536	67,857	11%	1,099,825	1,184,825	85,000	7%	
Net Total	555,680	623,536	67,857	11%	1,099,825	1,184,825	85,000	7%	

Notes

1. Due to vacant posts in the establishment. Outturn adjusted for savings generated in the first 7 periods and includes projection until year end.



Committee Report by Directorate - Human Resources

For Year 21/22 Period 7 ending 09-Oct-2021

	Year to Date				Annual Budget			
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %
EXPENDITURE								
Employee Costs								
Salaries	103,693	103,294	(399)	(0%)	196,367	196,367	-	0%
Other Employee Costs	31,020	30,967	(53)	(0%)	58,870	58,870	-	0%
Sub Total Employee Costs	134,714	134,262	(452)	(0%)	255,237	255,237	-	0%
Supplies & Services	2,710	3,769	1,059	28%	7,000	7,000	-	0%
TOTAL EXPENDITURE	137,423	138,031	608	0%	262,237	262,237	-	0%
Net Total	137,423	138,031	608	0%	262,237	262,237	-	0%



Committee Report by Directorate - Legal Services

For Year 21/22 Period 7 ending 09-Oct-2021

	Year to Date				Annual Budget			
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %
EXPENDITURE								
Employee Costs								
Salaries	113,104	115,325	2,221	2%	219,237	219,237	-	0%
Other Employee Costs	33,927	36,776	2,849	8%	69,841	69,841	-	0%
Sub Total Employee Costs	147,031	152,100	5,070	3%	289,078	289,078	-	0%
Supplies & Services	25	1,077	1,052	98%	2,000	2,000	-	0%
Transport & Plant Costs	-	458	458	100%	850	850	-	0%
TOTAL EXPENDITURE	147,056	153,635	6,579	4%	291,928	291,928	-	0%
Net Total	147,056	153,635	6,579	4%	291,928	291,928	-	0%



Committee Report by Directorate - Business Support

For Year 21/22 Period 7 ending 09-Oct-2021

	Year to Date				Annual Budget			
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %
EXPENDITURE								
Employee Costs								
Salaries	89,555	89,667	112	0%	170,460	170,460	-	0%
Other Employee Costs	27,648	27,878	230	1%	52,997	52,997	-	0%
Sub Total Employee Costs	117,203	117,545	342	0%	223,458	223,458	-	0%
Supplies & Services	694	1,077	383	36%	2,000	2,000	-	0%
Transport & Plant Costs	-	269	269	100%	500	500	-	0%
TOTAL EXPENDITURE	117,897	118,891	995	1%	225,958	225,958	-	0%
Net Total	117,897	118,891	995	1%	225,958	225,958	-	0%



Committee Report by Directorate - Elected Members

For Year 21/22 Period 7 ending 09-Oct-2021

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Supplies & Services	25,118	26,991	1,873	7%	50,126	50,126	-	0%	
Transport & Plant Costs	-	1,885	1,885	100%	3,500	3,500	-	0%	
Third Party Payments									
Other Third Party Payments	21,600	11,308	(10,292)	(91%)	30,000	21,000	(9,000)	(43%)	1
Sub Total Third Party Payments	21,600	11,308	(10,292)	(91%)	30,000	21,000	(9,000)	(43%)	
TOTAL EXPENDITURE	46,718	40,183	(6,535)	(16%)	83,626	74,626	(9,000)	(12%)	
Net Total	46,718	40,183	(6,535)	(16%)	83,626	74,626	(9,000)	(12%)	

Notes

1. Costs associated with consultancy support.



Committee Report by Directorate - Contact Centre

For Year 21/22 Period 7 ending 09-Oct-2021

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Employee Costs									
Salaries	171,969	185,168	13,199	7%	332,011	352,011	20,000	6%	1
Overtime	-	2,367	2,367	100%	4,500	4,500	-	0%	
Other Employee Costs	45,489	49,228	3,738	8%	86,084	93,584	7,500	8%	1
Sub Total Employee Costs	217,458	236,762	19,304	8%	422,595	450,095	27,500	6%	
Supplies & Services	31,608	30,477	(1,131)	(4%)	56,600	56,600	-	0%	
Transport & Plant Costs	-	269	269	100%	500	500	-	0%	
Third Party Payments									
Other Third Party Payments	3,824	25,308	21,483	85%	32,000	47,000	15,000	32%	2
Sub Total Third Party Payments	3,824	25,308	21,483	85%	32,000	47,000	15,000	32%	
TOTAL EXPENDITURE	252,891	292,816	39,926	14%	511,695	554,195	42,500	8%	
INCOME									
Agency Fee Income - Councils	(141,103)	(166,576)	(25,473)	15%	(281,856)	(309,356)	(27,500)	9%	3
TOTAL INCOME	(141,103)	(166,576)	(25,473)	15%	(281,856)	(309,356)	(27,500)	9%	
Net Total	111,787	126,240	14,453	11%	229,839	244,839	15,000	6%	

Notes

1. Due to vacant posts in the establishment. Outturn adjusted for savings generated in the first 7 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.



Committee Report by Directorate - Corporate

For Year 21/22 Period 7 ending 09-Oct-2021

	Year to Date				Annual Budget				Note
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Employee Costs									
Salaries	19,915	31,657	11,743	37%	40,181	60,181	20,000	33%	1
Other Employee Costs	324,328	330,882	6,554	2%	606,995	614,495	7,500	1%	1
Sub Total Employee Costs	344,242	362,539	18,296	5%	647,176	674,676	27,500	4%	
Property Costs									
Electricity	27,464	24,231	(3,233)	(13%)	45,000	45,000	-	0%	
Repairs and Maintenance	10,459	16,154	5,694	35%	30,000	30,000	-	0%	
Property Insurance	5,530	6,462	932	14%	12,000	12,000	-	0%	
Other Property Costs	121,200	171,225	50,025	29%	287,990	317,990	30,000	9%	2
Sub Total Property Costs	164,653	218,072	53,419	24%	374,990	404,990	30,000	7%	
Supplies & Services	145,648	319,308	173,660	54%	493,000	593,000	100,000	17%	3
Third Party Payments									
Communications	53,628	191,154	137,526	72%	305,000	355,000	50,000	14%	4
Other Third Party Payments	688,560	974,145	285,585	29%	1,709,127	1,809,127	100,000	6%	5
Sub Total Third Party Payments	742,188	1,165,299	423,111	36%	2,014,127	2,164,127	150,000	7%	
Financing Costs									
Contribution to Subway Fund	2,800,000	2,800,000	-	0%	5,200,000	5,200,000	-	0%	6
Sub Total Financing Costs	2,800,000	2,800,000	-	0%	5,200,000	5,200,000	-	0%	
TOTAL EXPENDITURE	4,196,731	4,865,217	668,486	14%	8,729,293	9,036,793	307,500	3%	
INCOME									
Agency Fee Income - Councils	(531,688)	(538,462)	(6,774)	1%	(1,000,000)	(1,000,000)	-	0%	
Interest Received	(223,639)	(215,385)	8,254	(4%)	(400,000)	(400,000)	-	0%	
Other Income	(220,891)	(179,577)	41,314	(23%)	(333,500)	(333,500)	-	0%	7
TOTAL INCOME	(976,218)	(933,423)	42,795	(5%)	(1,733,500)	(1,733,500)	-	0%	
Net Total	3,220,513	3,931,794	711,281	18%	6,995,793	7,303,293	307,500	4%	

Notes

1. Reduced expenditure due to displaced employee being charged to Bus Operations.
2. Underspend to P7 includes a refund of property rates which has been incorporated into the projected outturn position.
3. Based on a review of all corporate supplies and services expenditure budgets at P7. This includes projected savings in general supplies, postages and telephone costs.
4. Projected underspend anticipated based on current position at P7 and planned communications expenditure until year end.
5. Projected savings anticipated in consultancy and legal fee costs for the financial year.
6. 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.
7. Current position due to timing issues in respect of expenditure/budget phasing.