



Revenue Monitoring Report as at Period 4, ending 17 July 2021 and updated Financial Forecast for Financial Year 2021/22

Committee Strategy & Programmes

Date of meeting 27 August 2021

Date of report 17 August 2021

Report by Director of Finance

1. Object of report

To advise members of the net revenue position as at the end of period 4, 17 July 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 with the most significant being:

- Subway income levels were estimated using 2020/21 as a baseline, being c. 12% of prior year income levels and then increasing by 5% every two financial periods. This was based on best information available on potential COVID 19 restrictions, customer behaviours and support to public transport.
- Covid Support Grant (CSG) would continue up to a level of £9.480m, therefore providing a key support in lieu of lost subway income and in conjunction with other internal expenditure controls, enable the delivery of a balanced budget;
- Employee costs would reduce significantly by £0.9m to £23m. This included provision for the 2021 Scottish Local Government pay award and would be achieved by the continuation of the staff recruitment freeze, subject to the assessment of each individual vacancy.
- A reduction in the bus support contracts budget resulting in a final budget of £13.4m. The budget was based on the then current commitments only and with minimal scope to absorb the further pressures that may arise during the year.
- The Capital Budget general capital grant support remaining at a reduced level of £15.3 and no additional support from revenue being provided.

- A contribution to the Subway Fund, in accordance with the Long Term Financial Strategy, at a lesser sum of £5.2m (approx. £2.4m less than that presented to the Partnership in 2020 (pre-COVID) as part of the indicative budget for 2021/22).
- No planned increase in the levels of fares, fees & charges recognising the general uncertainties around public transport usage and challenges in attracting and recovering patronage.

In summary, a number of assumptions were made in a very challenging and unpredictable environment to ensure the provision of an achievable balanced budget for 2021/22.

In terms of COVID 19, Scotland moved from Level 0 on Monday 9 August 2021. The impact of this change on public behaviours and public transport usage remains unclear and is being assessed on an ongoing basis. These assessments are then, along with actual trends, the basis for any forecasts on patronage and income levels.

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; however, there remains a great deal of uncertainty in relation to income. Detailed departmental revenue monitoring reports are at Appendix 1.

The key projected variances to the financial year end are:

- Subway income for the first four periods of the year has seen better than planned recovery relative to the baseline of 2020/21, with a positive variance of £1.4m and forecast year end positive variance of £3.9m. However, members are reminded that this Period 4 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 50-55% of the pre COVID norm and a continuing positive trend throughout the year.
- 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 modal shift will arise as a result of the provision of a 'free' bus scheme.
- Since the approval of the revenue budget on 12 March 2021, positive discussions on the extension and value of Covid Support Grant (CSG) with Transport Scotland have continued. At the reporting date, support has been extended to 30 September 2021 up to a value of £6.7m for the current financial year. Discussions continue on support beyond 30 September.
- 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 £3.9m CSG against budget.
- Savings in employee costs are forecast to be £0.485m reflecting the ongoing vacancy freeze to date 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.
- An underspend on bus operator payments of £0.7m is forecast at this stage reflecting the recent detailed report

http://www.spt.co.uk/documents/latest/Ops200821_Agenda5.pdf to the Operations Committee. However, 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.

- Other third party payments are forecast to have an underspend of £0.6m this financial year 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.
- Other property costs are forecast to have a saving of £30k following receipt of a rates rebate.

The overall position, with subway income and CSG netting off, is a forecast year end underspend of £1.815m. Given the uncertainties that still exist around public transport provision and usage, it is proposed to continue to review all budget lines and projections and bring an updated forecast to the next committee in accordance with normal reporting processes.

4. Conclusion

Whilst subway income has recovered better than 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:

- (a) the forecast outturn at this stage;
- (b) that significant uncertainties remain in relation to the recovery of public transport;
- (c) that discussion continues with Transport Scotland over continued financial support for the current financial year; and
- (d) 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 4 ending 17-Jul-2021

	Year to Date				Annual Budget			
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %
Chief Executive								
Policy & Strategy	130,334	132,116	1,782	1%	446,003	446,003	-	0%
Cabinet	138,955	140,555	1,600	1%	474,784	474,784	-	0%
Total Chief Executive	269,289	272,670	3,382	1%	920,787	920,787	-	0%
Operations								
Subway	3,458,510	5,829,586	2,371,076	41%	11,434,577	16,334,577	4,900,000	30%
Bus Operations	4,247,554	5,095,358	847,803	17%	15,986,913	16,686,913	700,000	4%
Projects	152,593	96,744	(55,849)	(58%)	351,757	351,757	-	0%
Health and Safety	50,395	50,639	244	0%	171,109	171,109	-	0%
Customer Standards	168,054	169,163	1,109	1%	569,635	569,635	-	0%
Total Operations	8,077,107	11,241,490	3,164,382	28%	28,513,991	34,113,991	5,600,000	16%
Business Support								
Finance	373,262	382,211	8,949	2%	1,289,742	1,289,742	-	0%
Digital	303,339	350,850	47,511	14%	1,099,825	1,184,825	85,000	7%
Human Resources	77,245	77,676	431	1%	262,237	262,237	-	0%
Legal Services	83,299	86,448	3,148	4%	291,928	291,928	-	0%
Business Support	66,038	66,888	850	1%	225,958	225,958	-	0%
Elected Members	24,825	22,962	(1,863)	(8%)	74,626	74,626	-	0%
Contact Centre	74,954	70,023	(4,931)	(7%)	244,839	244,839	-	0%
Corporate	163,241	646,457	483,216	75%	2,073,293	2,103,293	30,000	1%
Total Business Support	1,166,203	1,703,515	537,311	32%	5,562,447	5,677,447	115,000	2%
Contribution to Subway Fund	1,600,000	1,600,000	-	0%	5,200,000	5,200,000	-	0%
Net Total	11,112,599	14,817,675	3,705,076	25%	40,197,226	45,912,226	5,715,000	12%
Covid Support Grant Claims	(1,380,608)	-	1,380,608		(5,580,835)	(9,480,835)	(3,900,000)	41%
Net Budget 2021/22 funded by Council requisition and RTP SG funding	9,731,991	14,817,675	5,085,684		34,616,390	36,431,390	1,815,000	



Revenue Monitoring Report

For Year 21/22 Period 4 ending 17-Jul-2021

	Year to Date				Annual Budget				Note
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Employee Costs									
Salaries	4,738,900	4,967,080	228,180	5%	16,416,891	16,786,891	370,000	2%	1
Overtime	127,205	198,554	71,349	36%	671,040	671,040	-	0%	2
Other Employee Costs	1,567,756	1,642,872	75,117	5%	5,412,670	5,527,670	115,000	2%	1
Sub Total Employee Costs	6,433,861	6,808,507	374,646	6%	22,500,601	22,985,601	485,000	2%	
Property Costs									
Electricity	527,257	592,693	65,436	11%	1,926,251	1,926,251	-	0%	2
Repairs and Maintenance	78,395	134,769	56,374	42%	438,000	438,000	-	0%	2
Property Insurance	115,774	117,231	1,456	1%	381,000	381,000	-	0%	
Other Property Costs	957,236	1,130,706	173,469	15%	3,644,793	3,674,793	30,000	1%	3
Sub Total Property Costs	1,678,662	1,975,398	296,736	15%	6,390,045	6,420,045	30,000	0%	
Supplies & Services	431,607	588,617	157,010	27%	1,913,006	1,913,006	-	0%	2
Transport & Plant Costs	20,374	34,015	13,641	40%	110,550	110,550	-	0%	2
Third Party Payments									
Bus Operator Payments	3,467,696	4,111,304	643,607	16%	12,661,737	13,361,737	700,000	5%	4
Communications	28,094	113,539	85,445	75%	369,000	369,000	-	0%	2
Other Third Party Payments	1,285,785	2,011,384	725,599	36%	5,936,998	6,536,998	600,000	9%	5
Sub Total Third Party Payments	4,781,575	6,236,226	1,454,651	23%	18,967,735	20,267,735	1,300,000	6%	
Financing Costs									
Contribution to Subway Fund	1,600,000	1,600,000	-	0%	5,200,000	5,200,000	-	0%	6
Sub Total Financing Costs	1,600,000	1,600,000	-	0%	5,200,000	5,200,000	-	0%	
TOTAL EXPENDITURE	14,946,080	17,242,764	2,296,684	13%	55,081,937	56,896,937	1,815,000	3%	
INCOME									
Subway Income	(2,525,126)	(1,116,977)	1,408,149	(126%)	(10,633,346)	(6,733,346)	3,900,000	(58%)	7
Bus Operations Income	(655,610)	(625,695)	29,915	(5%)	(2,033,509)	(2,033,509)	-	0%	
Agency Fee Income - Councils	(406,883)	(456,725)	(49,842)	11%	(1,484,356)	(1,484,356)	-	0%	2
Interest Received	(129,281)	(123,077)	6,204	(5%)	(400,000)	(400,000)	-	0%	
Other Income	(116,581)	(102,615)	13,966	(14%)	(333,500)	(333,500)	-	0%	
TOTAL INCOME	(3,833,481)	(2,425,089)	1,408,392	(58%)	(14,884,711)	(10,984,711)	3,900,000	(36%)	
Net Total	11,112,599	14,817,675	3,705,076	25%	40,197,226	45,912,226	5,715,000	12%	
Covid Support Grant Claims	(1,380,608)	-	1,380,608		(5,580,835)	(9,480,835)	(3,900,000)	41%	8
Net Budget 2021/22 funded by Council requisition and RTP SG funding	9,731,991	14,817,675	5,085,684		34,616,390	36,431,390	1,815,000		

Notes

- Due to vacant posts in the establishment. Outturn adjusted for savings generated in the first 4 periods and includes projection until year end.
- Current position due to timing issues in respect of expenditure/budget phasing.
- Underspend to P4 includes a refund of property rates which has been incorporated into the projected outturn position.
- 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 August Operations Committee may be required for potential movements in the bus market.
- Due to reprofiling of TSSA cost profile for 2021/22. The value deducted will be allocated over future financial years.
- 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 four 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.
- 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 4 ending 17-Jul-2021

	Year to Date				Annual Budget			
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %
EXPENDITURE								
Employee Costs								
Salaries	98,640	98,258	(382)	(0%)	332,076	332,076	-	0%
Other Employee Costs	30,045	30,012	(34)	(0%)	101,428	101,428	-	0%
Sub Total Employee Costs	128,685	128,269	(415)	(0%)	433,503	433,503	-	0%
Supplies & Services	-	308	308	100%	1,000	1,000	-	0%
Transport & Plant Costs	-	462	462	100%	1,500	1,500	-	0%
Third Party Payments								
Communications	1,649	3,077	1,428	46%	10,000	10,000	-	0%
Sub Total Third Party Payments	1,649	3,077	1,428	46%	10,000	10,000	-	0%
TOTAL EXPENDITURE	130,334	132,116	1,782	1%	446,003	446,003	-	0%
Net Total	130,334	132,116	1,782	1%	446,003	446,003	-	0%



Committee Report by Directorate - Cabinet

For Year 21/22 Period 4 ending 17-Jul-2021

	Year to Date				Annual Budget			
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %
EXPENDITURE								
Employee Costs								
Salaries	105,504	105,292	(212)	(0%)	355,849	355,849	-	0%
Other Employee Costs	33,450	33,416	(34)	(0%)	112,935	112,935	-	0%
Sub Total Employee Costs	138,955	138,709	(246)	(0%)	468,784	468,784	-	0%
Supplies & Services	-	923	923	100%	3,000	3,000	-	0%
Transport & Plant Costs	-	923	923	100%	3,000	3,000	-	0%
TOTAL EXPENDITURE	138,955	140,555	1,600	1%	474,784	474,784	-	0%
Net Total	138,955	140,555	1,600	1%	474,784	474,784	-	0%



Committee Report by Directorate - Subway

For Year 21/22 Period 4 ending 17-Jul-2021

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Employee Costs									
Salaries	2,638,336	2,794,255	155,919	6%	9,143,548	9,443,548	300,000	3%	1
Overtime	125,526	179,913	54,387	30%	608,040	608,040	-	0%	2
Other Employee Costs	768,792	818,131	49,339	6%	2,664,980	2,764,980	100,000	4%	1
Sub Total Employee Costs	3,532,655	3,792,300	259,645	7%	12,416,568	12,816,568	400,000	3%	
Property Costs									
Electricity	463,099	512,065	48,966	10%	1,664,213	1,664,213	-	0%	2
Property Insurance	111,740	107,692	(4,048)	(4%)	350,000	350,000	-	0%	
Other Property Costs	558,299	647,208	88,909	14%	2,103,426	2,103,426	-	0%	2
Sub Total Property Costs	1,133,138	1,266,966	133,828	11%	4,117,639	4,117,639	-	0%	
Supplies & Services	422,676	523,675	100,999	19%	1,701,945	1,701,945	-	0%	2
Transport & Plant Costs	30	6,923	6,893	100%	22,500	22,500	-	0%	
Third Party Payments									
Bus Operator Payments	6,688	7,815	1,127	14%	25,400	25,400	-	0%	
Other Third Party Payments	888,449	1,348,883	460,434	34%	3,783,871	4,383,871	600,000	14%	3
Sub Total Third Party Payments	895,137	1,356,699	461,561	34%	3,809,271	4,409,271	600,000	14%	
TOTAL EXPENDITURE	5,983,636	6,946,563	962,926	14%	22,067,923	23,067,923	1,000,000	4%	
INCOME									
Subway Income	(2,525,126)	(1,116,977)	1,408,149	(126%)	(10,633,346)	(6,733,346)	3,900,000	(58%)	4
TOTAL INCOME	(2,525,126)	(1,116,977)	1,408,149	(126%)	(10,633,346)	(6,733,346)	3,900,000	(58%)	
Net Total	3,458,510	5,829,586	2,371,076	41%	11,434,577	16,334,577	4,900,000	30%	

Notes

1. Due to vacant posts in the establishment. Outturn adjusted for savings generated in the first 4 periods and includes projection until year end.
2. Current position due to timing issues in respect of expenditure/budget phasing.
3. Due to reprofiling of TSSSA cost profile for 2021/22. The value deducted will be allocated over future financial years.
4. Income generated from Subway ticket sales is exceeding budget projections in the first four 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, zonocard 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 4 ending 17-Jul-2021

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Employee Costs									
Salaries	740,996	750,364	9,368	1%	2,535,952	2,535,952	-	0%	
Overtime	435	11,984	11,549	96%	40,500	40,500	-	0%	
Other Employee Costs	209,482	217,366	7,884	4%	734,618	734,618	-	0%	
Sub Total Employee Costs	950,913	979,714	28,801	3%	3,311,070	3,311,070	-	0%	
Property Costs									
Electricity	50,051	66,781	16,730	25%	217,039	217,039	-	0%	
Repairs and Maintenance	69,197	125,539	56,342	45%	408,000	408,000	-	0%	1
Property Insurance	4,034	5,846	1,812	31%	19,000	19,000	-	0%	
Other Property Costs	336,915	385,654	48,739	13%	1,253,377	1,253,377	-	0%	1
Sub Total Property Costs	460,197	583,820	123,623	21%	1,897,416	1,897,416	-	0%	
Supplies & Services	7,109	14,154	7,045	50%	46,000	46,000	-	0%	
Transport & Plant Costs	20,231	20,492	261	1%	66,600	66,600	-	0%	
Third Party Payments									
Bus Operator Payments	3,461,008	4,103,488	642,480	16%	12,636,337	13,336,337	700,000	5%	2
Communications	-	1,231	1,231	100%	4,000	4,000	-	0%	
Other Third Party Payments	54,264	72,000	17,736	25%	234,000	234,000	-	0%	
Sub Total Third Party Payments	3,515,273	4,176,719	661,446	16%	12,874,337	13,574,337	700,000	5%	
TOTAL EXPENDITURE	4,953,723	5,774,899	821,176	14%	18,195,423	18,895,423	700,000	4%	
INCOME									
Bus Operations Income	(655,610)	(625,695)	29,915	(5%)	(2,033,509)	(2,033,509)	-	0%	
Agency Fee Income - Councils	(50,558)	(53,846)	(3,288)	6%	(175,000)	(175,000)	-	0%	
TOTAL INCOME	(706,168)	(679,541)	26,627	(4%)	(2,208,509)	(2,208,509)	-	0%	
Net Total	4,247,554	5,095,358	847,803	17%	15,986,913	16,686,913	700,000	4%	

Notes

1. Current position due to timing issues in respect of expenditure/budget phasing.
2. 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 August Operations Committee may be required for potential movements in the bus market.



Committee Report by Directorate - Projects

For Year 21/22 Period 4 ending 17-Jul-2021

	Year to Date				Annual Budget				Note
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Employee Costs									
Salaries	214,575	220,465	5,890	3%	745,089	745,089	-	0%	
Other Employee Costs	65,452	67,591	2,139	3%	228,433	228,433	-	0%	
Sub Total Employee Costs	280,027	288,056	8,029	3%	973,522	973,522	-	0%	
Supplies & Services	(127,434)	(192,851)	(65,417)	34%	(626,765)	(626,765)	-	0%	1
Transport & Plant Costs	-	1,538	1,538	100%	5,000	5,000	-	0%	
TOTAL EXPENDITURE	152,593	96,744	(55,849)	(58%)	351,757	351,757	-	0%	
Net Total	152,593	96,744	(55,849)	(58%)	351,757	351,757	-	0%	

Notes

1. Current position due to timing issues in respect of expenditure/budget phasing and timesheet posting. However it will be assessed whether the budgeted level of capitalisation will be achieved based on planned work on capital projects by the Projects team in the financial year.



Committee Report by Directorate - Health and Safety

For Year 21/22 Period 4 ending 17-Jul-2021

EXPENDITURE

Employee Costs

Salaries

Other Employee Costs

Sub Total Employee Costs

Supplies & Services

Transport & Plant Costs

TOTAL EXPENDITURE

Net Total

	Year to Date				Annual Budget			
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %
Salaries	38,707	38,684	(23)	(0%)	130,737	130,737	-	0%
Other Employee Costs	11,689	11,709	20	0%	39,572	39,572	-	0%
Sub Total Employee Costs	50,395	50,393	(3)	(0%)	170,309	170,309	-	0%
Supplies & Services	-	185	185	100%	600	600	-	0%
Transport & Plant Costs	-	62	62	100%	200	200	-	0%
TOTAL EXPENDITURE	50,395	50,639	244	0%	171,109	171,109	-	0%
Net Total	50,395	50,639	244	0%	171,109	171,109	-	0%



Committee Report by Directorate - Customer Standards

For Year 21/22 Period 4 ending 17-Jul-2021

	Year to Date				Annual Budget			
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %
EXPENDITURE								
Employee Costs								
Salaries	114,926	114,380	(546)	(0%)	386,564	386,564	-	0%
Overtime	1,244	4,438	3,194	72%	15,000	15,000	-	0%
Other Employee Costs	34,099	34,344	246	1%	116,071	116,071	-	0%
Sub Total Employee Costs	150,269	153,163	2,894	2%	517,635	517,635	-	0%
Supplies & Services	17,785	15,692	(2,093)	(13%)	51,000	51,000	-	0%
Transport & Plant Costs	-	308	308	100%	1,000	1,000	-	0%
TOTAL EXPENDITURE	168,054	169,163	1,109	1%	569,635	569,635	-	0%
Net Total	168,054	169,163	1,109	1%	569,635	569,635	-	0%



Committee Report by Directorate - Finance

For Year 21/22 Period 4 ending 17-Jul-2021

	Year to Date				Annual Budget			
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %
EXPENDITURE								
Employee Costs								
Salaries	278,255	283,425	5,171	2%	957,872	957,872	-	0%
Other Employee Costs	82,400	83,432	1,032	1%	281,970	281,970	-	0%
Sub Total Employee Costs	360,655	366,857	6,202	2%	1,239,842	1,239,842	-	0%
Supplies & Services	397	6,923	6,526	94%	22,500	22,500	-	0%
Transport & Plant Costs	113	123	10	8%	400	400	-	0%
Third Party Payments								
Other Third Party Payments	12,097	8,308	(3,790)	(46%)	27,000	27,000	-	0%
Sub Total Third Party Payments	12,097	8,308	(3,790)	(46%)	27,000	27,000	-	0%
TOTAL EXPENDITURE	373,262	382,211	8,949	2%	1,289,742	1,289,742	-	0%
Net Total	373,262	382,211	8,949	2%	1,289,742	1,289,742	-	0%



Committee Report by Directorate - Digital

For Year 21/22 Period 4 ending 17-Jul-2021

	Year to Date				Annual Budget				Note
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Employee Costs									
Salaries	227,414	266,582	39,168	15%	830,949	900,949	70,000	8%	1
Overtime	-	888	888	100%	3,000	3,000	-	0%	
Other Employee Costs	66,266	76,303	10,037	13%	242,876	257,876	15,000	6%	1
Sub Total Employee Costs	293,680	343,773	50,093	15%	1,076,825	1,161,825	85,000	7%	
Supplies & Services	615	923	308	33%	3,000	3,000	-	0%	
Transport & Plant Costs	-	1,538	1,538	100%	5,000	5,000	-	0%	
Third Party Payments									
Other Third Party Payments	9,044	4,615	(4,428)	(96%)	15,000	15,000	-	0%	
Sub Total Third Party Payments	9,044	4,615	(4,428)	(96%)	15,000	15,000	-	0%	
TOTAL EXPENDITURE	303,339	350,850	47,511	14%	1,099,825	1,184,825	85,000	7%	
Net Total	303,339	350,850	47,511	14%	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 4 periods and includes projection until year end.



Committee Report by Directorate - Human Resources

For Year 21/22 Period 4 ending 17-Jul-2021

EXPENDITURE

Employee Costs

Salaries
Other Employee Costs

Sub Total Employee Costs

Supplies & Services

TOTAL EXPENDITURE

Net Total

	Year to Date				Annual Budget			
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %
Salaries	58,246	58,103	(143)	(0%)	196,367	196,367	-	0%
Other Employee Costs	17,420	17,419	(1)	(0%)	58,870	58,870	-	0%
Sub Total Employee Costs	75,666	75,522	(144)	(0%)	255,237	255,237	-	0%
Supplies & Services	1,579	2,154	575	27%	7,000	7,000	-	0%
TOTAL EXPENDITURE	77,245	77,676	431	1%	262,237	262,237	-	0%
Net Total	77,245	77,676	431	1%	262,237	262,237	-	0%



Committee Report by Directorate - Legal Services

For Year 21/22 Period 4 ending 17-Jul-2021

	Year to Date				Annual Budget			
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %
EXPENDITURE								
Employee Costs								
Salaries	64,129	64,870	741	1%	219,237	219,237	-	0%
Other Employee Costs	19,145	20,701	1,556	8%	69,841	69,841	-	0%
Sub Total Employee Costs	83,274	85,571	2,297	3%	289,078	289,078	-	0%
Supplies & Services	25	615	590	96%	2,000	2,000	-	0%
Transport & Plant Costs	-	262	262	100%	850	850	-	0%
TOTAL EXPENDITURE	83,299	86,448	3,148	4%	291,928	291,928	-	0%
Net Total	83,299	86,448	3,148	4%	291,928	291,928	-	0%



Committee Report by Directorate - Business Support

For Year 21/22 Period 4 ending 17-Jul-2021

EXPENDITURE

Employee Costs

Salaries
Other Employee Costs

Sub Total Employee Costs

Supplies & Services

Transport & Plant Costs

TOTAL EXPENDITURE

Net Total

	Year to Date				Annual Budget			
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %
Salaries	50,387	50,438	51	0%	170,460	170,460	-	0%
Other Employee Costs	15,555	15,681	126	1%	52,997	52,997	-	0%
Sub Total Employee Costs	65,942	66,119	177	0%	223,458	223,458	-	0%
Supplies & Services	96	615	519	84%	2,000	2,000	-	0%
Transport & Plant Costs	-	154	154	100%	500	500	-	0%
TOTAL EXPENDITURE	66,038	66,888	850	1%	225,958	225,958	-	0%
Net Total	66,038	66,888	850	1%	225,958	225,958	-	0%



Committee Report by Directorate - Elected Members

For Year 21/22 Period 4 ending 17-Jul-2021

	Year to Date				Annual Budget			
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %
EXPENDITURE								
Supplies & Services	14,025	15,423	1,398	9%	50,126	50,126	-	0%
Transport & Plant Costs	-	1,077	1,077	100%	3,500	3,500	-	0%
Third Party Payments								
Other Third Party Payments	10,800	6,462	(4,338)	(67%)	21,000	21,000	-	0%
Sub Total Third Party Payments	10,800	6,462	(4,338)	(67%)	21,000	21,000	-	0%
TOTAL EXPENDITURE	24,825	22,962	(1,863)	(8%)	74,626	74,626	-	0%
Net Total	24,825	22,962	(1,863)	(8%)	74,626	74,626	-	0%



Committee Report by Directorate - Contact Centre

For Year 21/22 Period 4 ending 17-Jul-2021

	Year to Date				Annual Budget				Notes
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Employee Costs									
Salaries	97,880	104,157	6,277	6%	352,011	352,011	-	0%	
Overtime	-	1,331	1,331	100%	4,500	4,500	-	0%	
Other Employee Costs	25,826	27,691	1,865	7%	93,584	93,584	-	0%	
Sub Total Employee Costs	123,706	133,179	9,473	7%	450,095	450,095	-	0%	
Supplies & Services	17,315	17,415	100	1%	56,600	56,600	-	0%	
Transport & Plant Costs	-	154	154	100%	500	500	-	0%	
Third Party Payments									
Other Third Party Payments	(10,025)	14,462	24,486	169%	47,000	47,000	-	0%	1
Sub Total Third Party Payments	(10,025)	14,462	24,486	169%	47,000	47,000	-	0%	
TOTAL EXPENDITURE	130,996	165,210	34,214	21%	554,195	554,195	-	0%	
INCOME									
Agency Fee Income - Councils	(56,042)	(95,186)	(39,145)	41%	(309,356)	(309,356)	-	0%	2
TOTAL INCOME	(56,042)	(95,186)	(39,145)	41%	(309,356)	(309,356)	-	0%	
Net Total	74,954	70,023	(4,931)	(7%)	244,839	244,839	-	0%	

Notes

1. Current position due to timing issues in respect of expenditure/budget phasing.
2. 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 4 ending 17-Jul-2021

	Year to Date				Annual Budget				Note
	Actual	Budget	Variance	Variance %	Projected Outturn	Annual Budget	Variance	Variance %	
EXPENDITURE									
Employee Costs									
Salaries	10,907	17,807	6,900	39%	60,181	60,181	-	0%	
Other Employee Costs	188,133	189,075	942	0%	614,495	614,495	-	0%	
Sub Total Employee Costs	199,040	206,882	7,842	4%	674,676	674,676	-	0%	
Property Costs									
Electricity	14,107	13,846	(261)	(2%)	45,000	45,000	-	0%	
Repairs and Maintenance	9,198	9,231	32	0%	30,000	30,000	-	0%	
Property Insurance	-	3,692	3,692	100%	12,000	12,000	-	0%	
Other Property Costs	62,022	97,843	35,821	37%	287,990	317,990	30,000	9%	1
Sub Total Property Costs	85,327	124,612	39,285	32%	374,990	404,990	30,000	7%	
Supplies & Services	77,419	182,462	105,043	58%	593,000	593,000	-	0%	2
Third Party Payments									
Communications	26,445	109,231	82,786	76%	355,000	355,000	-	0%	2
Other Third Party Payments	321,155	556,654	235,499	42%	1,809,127	1,809,127	-	0%	2
Sub Total Third Party Payments	347,600	665,885	318,285	48%	2,164,127	2,164,127	-	0%	
Financing Costs									
Contribution to Subway Fund	1,600,000	1,600,000	-	0%	5,200,000	5,200,000	-	0%	3
Sub Total Financing Costs	1,600,000	1,600,000	-	0%	5,200,000	5,200,000	-	0%	
TOTAL EXPENDITURE	2,309,386	2,779,841	470,455	17%	9,006,793	9,036,793	30,000	0%	
INCOME									
Agency Fee Income - Councils	(300,283)	(307,692)	(7,409)	2%	(1,000,000)	(1,000,000)	-	0%	
Interest Received	(129,281)	(123,077)	6,204	(5%)	(400,000)	(400,000)	-	0%	
Other Income	(116,581)	(102,615)	13,966	(14%)	(333,500)	(333,500)	-	0%	
TOTAL INCOME	(546,145)	(533,385)	12,761	(2%)	(1,733,500)	(1,733,500)	-	0%	
Net Total	1,763,241	2,246,457	483,216	22%	7,273,293	7,303,293	30,000	0%	

Notes

- Underspend to P4 includes a refund of property rates which has been incorporated into the projected outturn position.
- Current position due to timing issues in respect of expenditure/budget phasing.
- 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.