



Management Accounts

Expenditure Report for the Period to 30 September 2018

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TRANSPORT FOCUS
COMMENTARY ON MONTHLY ACCOUNTS AS AT 30 SEPTEMBER 2018

CURRENT PERIOD KEY VARIANCES

GRANT IN AID

Income	Income is in line with forecast
Pay	Fixed pay costs are in line with forecast to date.
Operating costs	Operating costs are slightly lower than forecast due to slightly lower costs than accrued for at 31 March 2018. The forecasts will be updated in the next period.
Projects	Project costs are slightly higher than forecast due mainly to costs for a few 2017-18 projects being slightly higher than accrued for at 31 March 2018. The forecasts will be updated in the next period.

EXTERNAL PROJECTS

Income	External income is in line with forecast
Pay	Fixed pay costs are in line with forecast.
Operating costs	Operating costs are slightly lower than forecast as running costs for the Franchising programme and Great Western Rail have been slightly lower than anticipated to date.
Projects	Project costs are in line with forecast.

OUTTURN

GRANT IN AID

Income	Income is higher than budgeted as the forecasts have been updated to include joint funded projects approved in the year to date
Pay	Fixed pay outturn is higher than budgeted to reflect latest staffing assumptions for the year.
Operating costs	Operating costs outturn is higher than budget due mainly to assumed costs for lift maintenance costs in the London office, costs for regional workshops with bus stakeholders with the aim to improve the services and experiences of young bus passengers and the Euro Bus Expo which were not anticipated in the original budget.
Projects	Forecasts have been updated to reflect projects approved in the period. The outturn is in line with forecast

EXTERNAL PROJECTS

Income	Outturn is higher than budget as the forecasts have been updated to include projects approved in the year to date.
Pay	Fixed pay outturn is in line with forecast
Operating costs	Operating costs outturn is in line with forecast
Projects	Forecasts have been updated to reflect projects approved in the period. The outturn is in line with forecast

RISK AND UNCERTAINTIES

We are still awaiting formal agreement from Network Rail on the level of funds to be provided for our support work to their Route Supervisory Boards. The budgets assume £220,000 will be provided in 2018-19 and £14,000 was accrued in 2017-18 which also remains outstanding. We will continue communication with Network rail to ensure these funding agreements are formalised.	
Ensuring we have adequate levels of staff resource available to fulfil both our core grant in aid funding priorities and our externally funded commitments. The risk will be mitigated through regular reviews with managers.	
Ensuring the workplan commitments for the remainder of the year can be delivered within the agreed funding and that unallocated project budget is utilised for the most appropriate transport user priorities. This risk will be managed through regular reporting of expenditure and regular budget reviews to ensure any spending plans are affordable within the agreed funding for the year as well as reviewing priorities when projects are approved. A mid year budget review was completed in September and estimated budget pressures totalling £145,500 were identified offset by budget savings totalling £145,500, so no net change in the overall budgets.	
Costs for separately funded activities exceed the agreed funding for the year. We will continue to monitor this through the monthly financial reporting and regular budget reviews to ensure the forecast outturn will remain within the agreed funding.	
Cash balance	The cash balance at 30 September 2018 was £686,000.

LONGER TERM OUTLOOK

The Department are under increasing financial pressure, starting the current financial year with a £200 million deficit, which will likely make it increasingly more difficult to make a case for any additional funding. Furthermore a spending review is scheduled in 2019 which would determine grant in aid funding over the coming years.	
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TRANSPORT FOCUS
SUMMARY OF INCOME AND EXPENDITURE
PERIOD TO 30 SEPTEMBER 2018

	Year to date					Forecast outturn for year						
	Total	Passengers	Road users	External	Forecast Total	Variance	Total	Passengers	Road users	External	Budget Total	Variance
Income												
DfT income	2,415	1,615	700	100	2,424	- 9	6,658	4,670	1,735	253	6,386	272
Other income	702	156	27	519	688	14	1,438	231	178	1,029	664	774
Total income	3,117	1,771	727	619	3,112	5	8,096	4,901	1,913	1,282	7,050	1,046
Expenditure												
Staff costs	1,610	997	300	313	1,607	- 3	3,398	2,127	614	657	3,361	- 37
Operating costs	555	499	22	34	556	1	1,448	1,337	59	52	1,342	- 106
Project costs (gross)	709	337	252	120	714	5	3,200	1,706	1,098	396	2,339	- 861
Total expenditure	2,874	1,833	574	467	2,877	3	8,046	5,170	1,771	1,105	7,042	- 1,004
Income less expenditure	243	- 62	153	152	235	8	50	- 269	142	177	8	42
Internal transfers												
Overhead reallocation	- -	106	71	35	-	-	- -	205	142	63	-	-
Contribution from additional activities	- -	57	-	57	-	-	41 -	73	-	114	- -	41
Total internal transfers	- -	163	71	92	-	-	41 -	278	142	177	- -	41
Net surplus / deficit	243	101	82	60	235	8	9	9	-	-	8	1

Forecasts / Budgets	Forecast year to date				Budget for year			
	Total	Passengers	Road users	External	Total	Passengers	Road users	External
Total income	3,112	1,768	728	616	7,050	4,503	1,735	812
Total expenditure	2,877	1,824	582	471	7,042	4,738	1,592	712
Internal internal transfers	- -	163	71	92	- -	243	142	101
Variances								
Total income	5	3	- 1	3	1,046	398	178	470
Total expenditure	3	- 9	8	4	- 1,004	- 432	- 179	- 393
Internal internal transfers	-	-	-	-	- 41	35	-	- 76

	Total	One month or less	One to two months	Over two months	Notes
Debtors at period end	£	£	£	£	
Department for Transport	- 1	-	-	1	
Other	76,560	76,560	-	0	
Total	76,559	76,560	-	1	

TRANSPORT FOCUS
SUMMARY OF GRANT IN AID FUNDED PASSENGER PROJECTS
PERIOD TO 30 SEPTEMBER 2018

Project		Year to date									Forecast Outturn					Budget for year					Forecast
		Income	Staff	Direct costs		Gross contribution / cost	Overhead allocation	Net contribution / cost	Forecast Net contribution / cost	Variance Net contribution / cost	Income	Total Direct costs	Gross contribution / cost	Overhead allocation	Net contribution / cost	Income	Total Direct costs	Gross contribution / cost	Overhead allocation	Net contribution / cost	Gross Contribution Variance
				Direct costs	Total Direct costs																
002	TPS Wave 6 Autumn 18	-	-	14,833	14,833	- 14,833	-	- 14,833	- 15,000	167	-	45,420	- 45,420	-	- 45,420	-	65,000	- 65,000	-	- 65,000	19,580
51R	BPS Autumn 2018	-	-	4,087	4,087	- 4,087	-	- 4,087	- 3,500	587	-	180,000	- 180,000	-	- 180,000	-	180,000	- 180,000	-	- 180,000	-
28R	GWR-Future ticketing	20,260	-	22,462	22,462	- 2,202	-	- 2,202	- 2,150	52	20,260	22,410	- 2,150	-	- 2,150	-	5,000	- 5,000	-	- 5,000	2,850
32X	ICT Migration	-	-	40,725	40,725	- 40,725	-	- 40,725	- 40,000	725	-	134,800	- 134,800	-	- 134,800	-	134,800	- 134,800	-	- 134,800	-
39X	Resolver VTEC implem	-	-	31,245	31,245	- 31,245	-	- 31,245	- 32,500	1,255	-	37,500	- 37,500	-	- 37,500	-	37,500	- 37,500	-	- 37,500	-
44R	Surface access-Coach	67,419	-	34,238	34,238	- 33,181	-	- 33,181	- 32,500	681	67,500	81,500	- 14,000	-	- 14,000	-	30,000	- 30,000	-	- 30,000	16,000
56R	Brighton Oct18	26,000	-	25,006	25,006	- 994	-	- 994	- 1,000	6	50,000	52,600	- 2,600	-	- 2,600	60,000	61,950	- 1,950	-	- 1,950	650
57R	Delays & Comp 2018	16,068	-	16,068	16,068	-	-	-	-	-	80,000	82,050	- 2,050	-	- 2,050	-	2,000	- 2,000	-	- 2,000	50
58R	Brighton Feb19	-	-	-	-	-	-	-	-	-	40,000	40,700	- 700	-	- 700	40,000	40,700	- 700	-	- 700	-
NPS	NAT PASS SURVEY	-	-	909	909	- 909	-	- 909	-	909	-	-	-	-	-	-	763,000	- 763,000	-	- 763,000	763,000
001	EMT-Timetable wave2	4,000	-	5	5	- 3,995	-	- 3,995	- 4,000	5	4,000	4,050	- 50	-	- 50	-	-	-	-	-	50
009	Staff Awayday Oct18	-	-	204	204	- 204	-	- 204	-	204	-	-	-	-	-	-	-	-	-	-	-
15R	TPS Wave 5-Autumn17	-	-	585	585	- 585	-	- 585	-	585	-	-	-	-	-	-	-	-	-	-	-
18R	Derby Engineering	8,000	-	19,989	19,989	- 11,989	-	- 11,989	- 11,900	89	16,000	22,900	- 6,900	-	- 6,900	-	-	-	-	-	6,900
34A	2018 MT Away day	-	-	5	5	- 5	-	- 5	-	5	-	-	-	-	-	-	-	-	-	-	-
36A	AwayDay March 2018	-	-	4,784	4,784	- 4,784	-	- 4,784	-	4,784	-	-	-	-	-	-	-	-	-	-	-
38A	Brd Member Recruit	-	-	1,733	1,733	- 1,733	-	- 1,733	-	1,733	-	-	-	-	-	-	-	-	-	-	-
45N	NRPS 2018-19 waves	-	-	-	-	-	-	-	-	-	-	767,800	- 767,800	-	- 767,800	-	-	-	-	-	767,800
49R	Staff on Railway	-	-	647	647	- 647	-	- 647	-	647	-	-	-	-	-	-	-	-	-	-	-
50R	BPS Spring 2018	-	-	10,219	10,219	- 10,219	-	- 10,219	- 10,225	6	-	10,225	- 10,225	-	- 10,225	-	-	-	-	-	10,225
52R	NRPS Mystery Shop EA	92,766	-	110,841	110,841	- 18,075	-	- 18,075	- 18,234	159	185,526	178,000	- 7,526	-	- 7,526	-	-	-	-	-	7,526
59R	EMT-Timetable Change	33,540	-	31,068	31,068	- 2,472	-	- 2,472	- 2,540	68	33,540	34,390	- 850	-	- 850	-	-	-	-	-	850
BPS	Bus Passenger Survey	-	-	-	0	- 0	-	- 0	-	0	-	-	-	-	-	-	-	-	-	-	-
N80	NRPS Mystery Shop EA	-	-	136	136	- 136	-	- 136	-	136	-	-	-	-	-	-	-	-	-	-	-
PXX	Unallocated budget	-	-	32,517	32,517	- 32,517	-	- 32,517	- 32,500	17	-	11,380	- 11,380	-	- 11,380	-	22,772	- 22,772	-	- 22,772	11,392
Total		268,053	-	337,261	337,261	- 69,208	-	- 69,208	- 60,969	8,239	496,826	1,705,725	- 1,208,899	-	- 1,208,899	100,000	1,342,722	- 1,242,722	-	- 1,242,722	33,823

TRANSPORT FOCUS
SUMMARY OF GRANT IN AID FUNDED ROAD USER PROJECTS
PERIOD TO 30 SEPTEMBER 2018

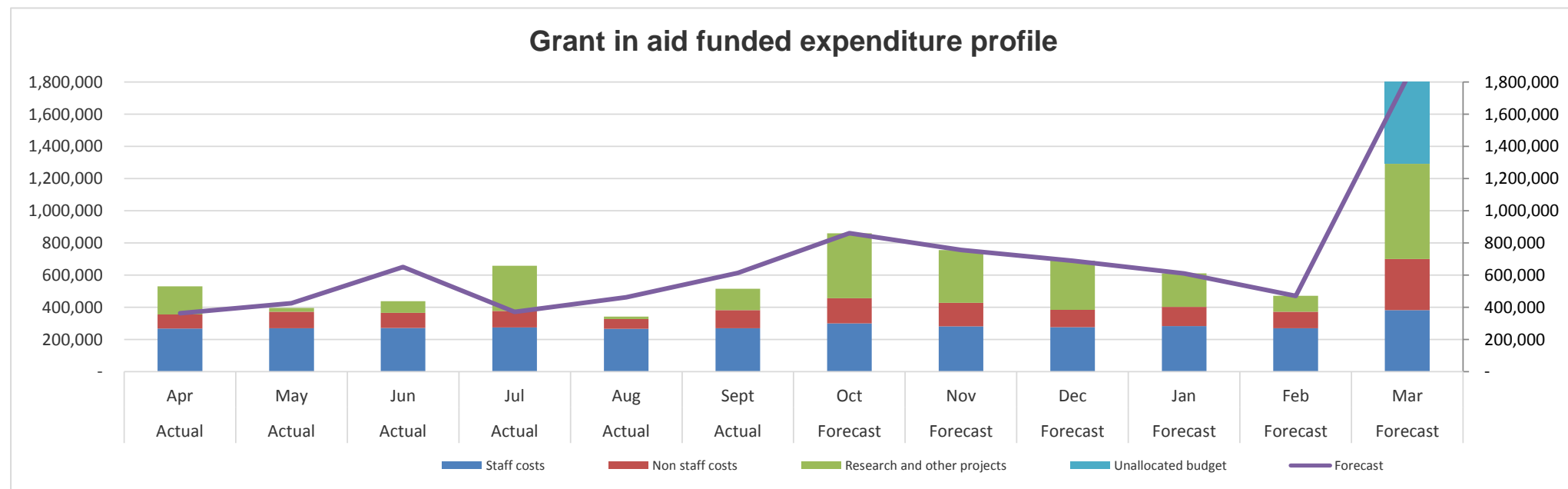
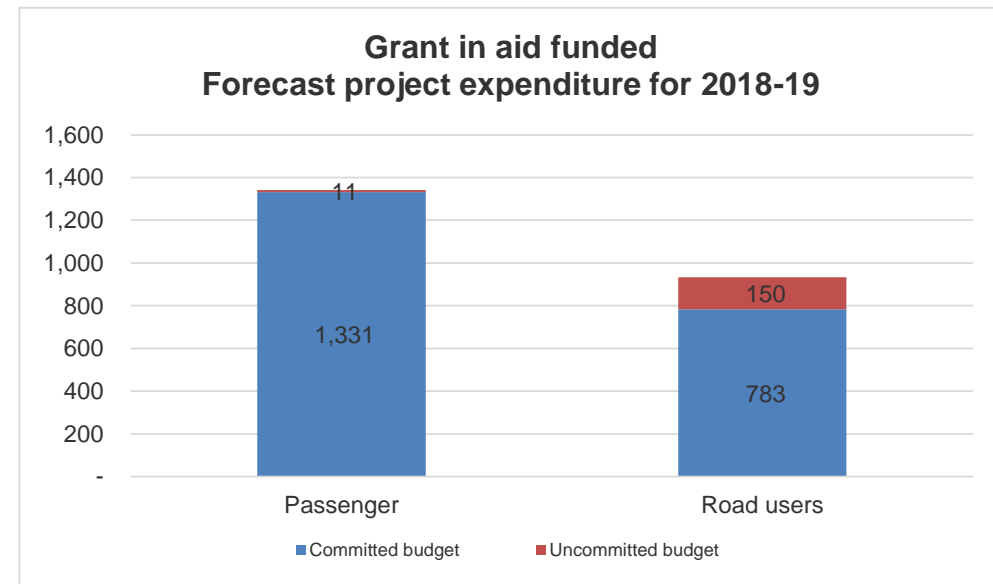
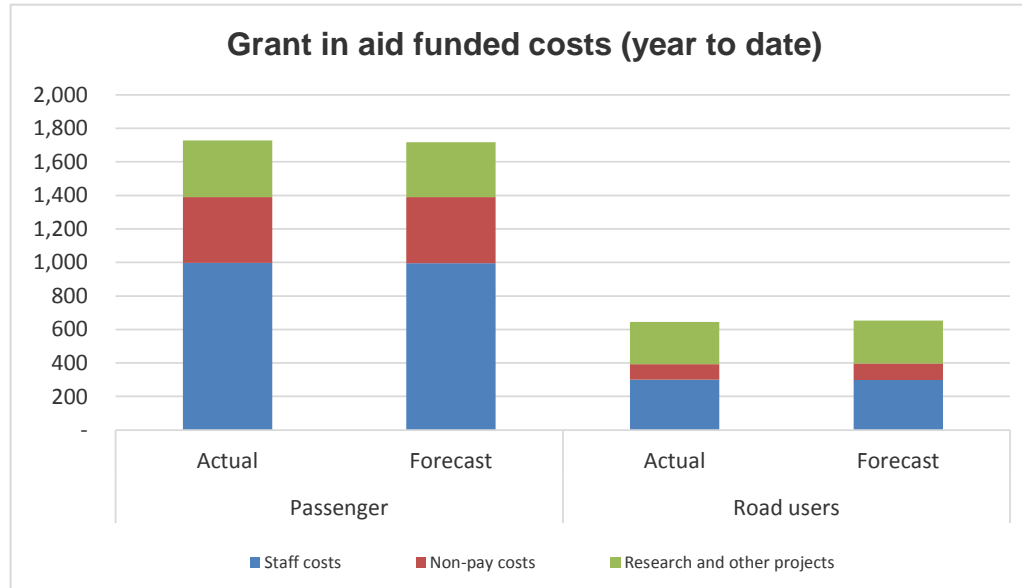
		Year to date									Forecast Outturn					Budget for year					Forecast
		Income	Staff	Direct costs		Gross contribution / cost	Overhead allocation	Net contribution / cost	Forecast Net contribution / cost	Variance Net contribution / cost	Income	Total Direct costs	Gross contribution / cost	Overhead allocation	Net contribution / cost	Income	Total Direct costs	Gross contribution / cost	Overhead allocation	Net contribution / cost	Gross Contribution Variance
Project				Direct costs	Total Direct costs																
30B	NRUSS (2018-19 wave)	-	-	126,635	126,635	-		126,635	-	126,667	32										
37B	SRUS Delivery	-	-	102,070	102,070	-		102,070	-	102,000	-	70									
29B	Road User srvc's surv	-	-	2,936	2,936	-		2,936	-		2,936										
43B	Tracker surveys data	-	5,791	1,200	6,992	-		6,992	-	6,000	-	992									
17B	Tunnel Vision	-	-	1,255	1,255	-		1,255	-	1,255	-										
24B	SRUS mobilisation	-	-	524	524	-		524	-		524										
27B	Disabled drivers	-	-	56	56	-		56	-	56	-										
31B	MSUS Wave 2	27,034	-	16,214	16,214	-		10,821	-	11,000	-	179									
35B	Pedest,Equest 2017	-	-	3,990	3,990	-		3,990	-	4,000	-	10									
B32	NRUSS	-	-	3,496	3,496	-		3,496	-	3,496	-										
D90	SRS-logistics&coach	-	-	743	743	-		743	-	743	-										
RXX	Unallocated budget	-	-	-	-	-		-	-	-	-										
Total		27,034	5,791	252,198	257,990	-		230,956	-	227,667	-	3,289									

TRANSPORT FOCUS
SUMMARY OF EXTERNALLY FUNDED
ADDITIONAL ACTIVITIES
PERIOD TO 30 SEPTEMBER 2018

		Year to date									Forecast Outturn					Budget for year					Forecast	
				Direct costs				Forecast	Variance													
		Income	Staff	Direct costs	Total Direct costs	Gross contribution / cost	Overhead allocation	Net contribution / cost	Net contribution / cost	Net contribution / cost	Income	Total Direct costs	Gross contribution / cost	Overhead allocation	Net contribution / cost	Income	Total Direct costs	Gross contribution / cost	Overhead allocation	Net contribution / cost	Gross Contribution Variance	
003	C Sleeper GSS Wave2	10,167	-	-	-	10,167	-	10,167	10,168	- 1	25,420	4,050	21,370	-	21,370	-	-	-	-	-	-	21,370
13E	C Sleeper GSS	4,990	-	-	-	4,990	-	4,990	5,000	- 10	5,000	-	5,000	-	5,000	-	-	-	-	-	-	5,000
53E	NRPS Scotland 18-19	33,885	-	32,885	32,885	1,000	-	1,000	1,000	-	67,770	65,770	2,000	-	2,000	-	-	-	-	-	-	2,000
60E	Northern Pax Survey	24,730	-	23,730	23,730	1,000	-	1,000	994	6	49,460	47,472	1,988	-	1,988	-	-	-	-	-	-	1,988
E67	MerseyTravel	37,344	-	12,939	12,939	24,405	-	24,405	24,844	- 439	37,344	37,384	- 40	- - 40	- 40	-	-	-	-	-	-	- 40
EXT	Externally Funded	-	-	2,937	2,937	- 2,937	-	- 2,937	- 2,100	- 837	-	4,200	- 4,200	- - 4,200	- 4,200	-	4,200	- 4,200	- - 4,200	- 4,200	-	-
FRN	Franchising	100,000	69,469	4,313	73,782	26,218	22,090	4,128	- 769	4,897	200,000	159,266	40,734	37,302	3,432	200,000	157,620	42,380	44,180	- 1,800	- 1,646	
GAR	Greater Anglia Railw	19,032	15,339	1,379	16,718	2,314	-	2,314	1,481	833	36,000	34,367	1,633	-	1,633	36,000	36,400	- 400	- - 400	-	2,033	
GWR	Great Western Railwa	44,250	31,496	2,908	34,404	9,846	4,420	5,426	1,504	3,922	87,200	77,676	9,524	8,626	898	87,200	78,660	8,540	8,840	- 300	984	
HS2	HS2	61,419	22,550	23,491	46,042	15,377	8,840	6,537	6,900	- 363	109,200	82,063	27,137	17,558	9,579	91,200	73,000	18,200	17,670	530	8,937	
NP1	NPS-Network Rail	390	-	21,008	21,008	- 20,618	-	- 20,618	- 7,173	- 13,445	104,448	68,331	36,117	-	36,117	-	-	-	-	-	-	36,117
NP2	NPS-Grand Central	8,542	-	5,293	5,293	3,249	-	3,249	-	3,249	-	-	-	-	-	-	-	-	-	-	-	-
NP3	NPS-Heathrow Connect	8,542	-	5,293	5,293	3,249	-	3,249	-	3,249	-	-	-	-	-	-	-	-	-	-	-	-
NP4	NPS-Heathrow Express	8,542	-	5,293	5,293	3,249	-	3,249	-	3,249	-	-	-	-	-	-	-	-	-	-	-	-
NP5	NPS-Hull Trains	8,542	-	5,293	5,293	3,249	-	3,249	-	3,249	-	-	-	-	-	-	-	-	-	-	-	-
NP9	NPS - HS1	-	-	450	450	- 450	-	- 450	-	- 450	-	-	-	-	-	-	-	-	-	-	-	-
NTP	Nrthrn/Trans Pennine	22,525	20,044	2,048	22,092	433	-	433	- 44	478	44,000	43,657	343	-	343	44,000	43,900	100	-	100	243	
RED	Rail PAX Redress	40,000	43,905	2,856	46,761	- 6,761	-	- 6,761	- 5,906	- 855	93,000	99,985	- 6,985	- - 6,985	- 6,985	93,000	94,410	- 1,410	- - 1,410	- - 1,410	- 5,575	
RSB	Route Supervisory Br	134,180	53,356	-	53,356	80,824	-	80,824	80,644	180	244,000	228,121	15,879	-	15,879	220,000	182,400	37,600	-	37,600	- 21,721	
SEQ	South East Quadrant	21,114	22,690	1,077	23,767	- 2,653	-	- 2,653	- 2,800	147	40,760	44,046	- 3,286	- - 3,286	- 3,286	40,760	40,960	- 200	- - 200	- - 200	- 3,086	
SST	Sheffield Supertram	500	-	-	-	500	-	500	-	500	-	-	-	-	-	-	-	-	-	-	-	-
SWR	South Western Railwa	7,742	13,280	-	13,280	- 5,538	-	- 5,538	- 5,655	117	40,500	42,986	- 2,486	- - 2,486	- 2,486	-	-	-	-	-	-	- 2,486
WMT	West Midlands Trains	22,454	20,417	-	20,417	2,038	-	2,038	1,958	79	98,000	65,695	32,305	-	32,305	-	-	-	-	-	-	32,305
Total		618,889	312,546	153,194	465,740	153,149	35,350	117,799	110,046	7,753	1,282,102	1,105,070	177,032	63,486	113,546	812,160	711,550	100,610	70,690	29,920	76,422	

TRANSPORT FOCUS

Expenditure for the Period to 30 September 2018

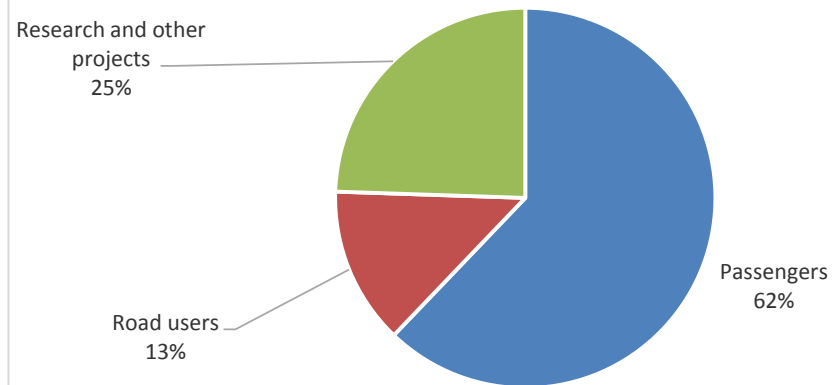


*A number of large research projects including the spring wave of NRPS are due to be completed in March resulting in a large spike in expenditure in the month.

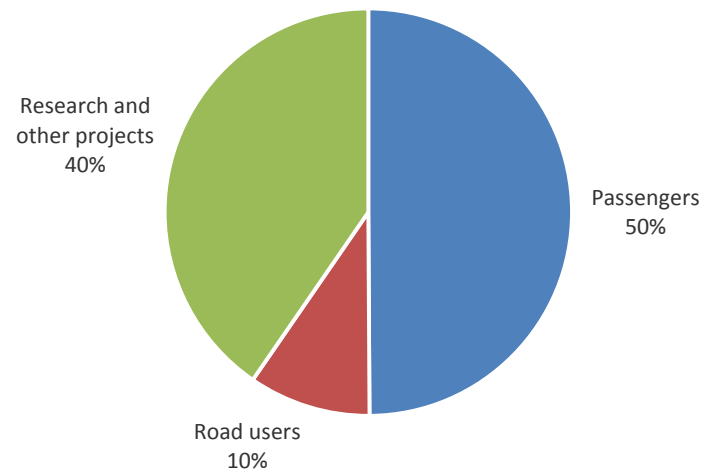
TRANSPORT FOCUS

Expenditure for the Period to 30 September 2018

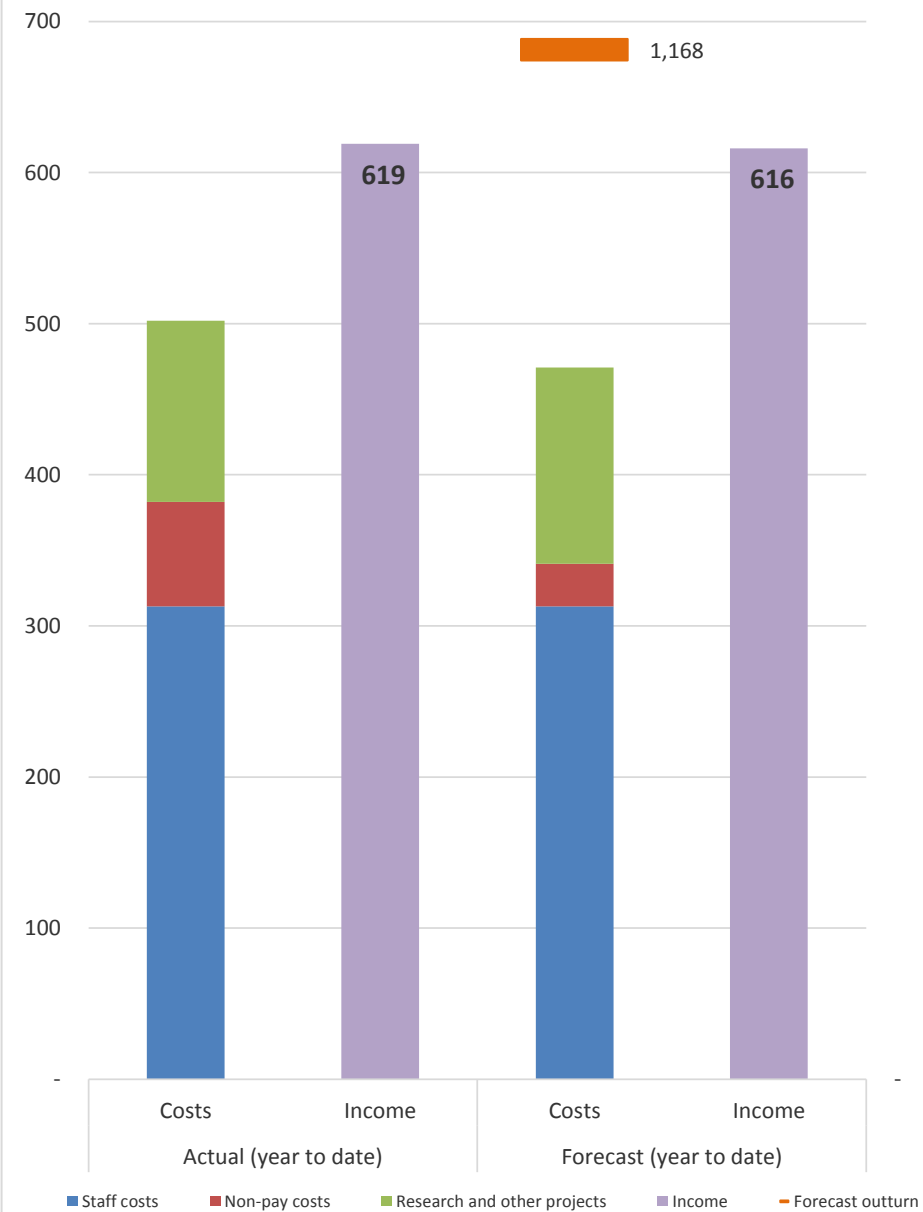
**Grant in aid Expenditure Summary
(Actual year to date)**



**Grant in aid Expenditure Summary
(Forecast outturn)**



Externally funded additional activities



TRANSPORT FOCUS

Management Accounts



Staff Numbers at 30 September 2018

Staff	Number of staff					Total	
	Permanent	Actual Fixed Term or Temporary	Total	Budget Total	Variance Total	End of year Forecast	Start of year
Corporate Governance	5	-	5	5	-	5	5
Transport User Team (Mike) ¹	6	-	6	6	-	6	6
Transport User Team (Guy) ²	5	-	5	5	-	5	5
Insight ³	8	1	9	10	1	10	10
Communications	2	1	3	4	1	4	4
Transport User Team (David) ⁴	8	-	8	8	-	8	8
Passenger Contact Team	5	4	9	9	-	5	9
Corporate Services	6	-	6	6	-	6	6
Total number of staff	<u>45</u>	<u>6</u>	<u>51</u>	<u>53</u>	<u>2</u>	<u>49</u>	<u>53</u>
Board Members	<u>8</u>	<u>-</u>	<u>8</u>	<u>8</u>	<u>-</u>	<u>8</u>	<u>6</u>
Total Transport Focus	<u>53</u>	<u>6</u>	<u>59</u>	<u>61</u>	<u>2</u>	<u>57</u>	<u>59</u>

¹ Includes posts for Franchising

² Includes posts for Great Western Railway and Govia Thameslink

³ Includes post for HS2

⁴ Includes post for Northern Transpennine