

TAYSIDE AND CENTRAL SCOTLAND TRANSPORT PARTNERSHIP

14 MARCH 2023

2022/23 BUDGET AND MONITORING

JOINT REPORT BY DIRECTOR AND TREASURER

Purpose

This report provides a monitoring update on the Partnership's Revenue and Capital expenditure and asks the Partnership to carry forward £12,875 projected underspend variance from Core Revenue and any final year end RTS Revenue Programme underspend to the next financial year.

Summary

The estimated reserve in the Core budget is anticipated to increase to £45,875 and it is proposed to transfer £12,875 to the RTS programme in 2023/24 and earmark £7,000 relocation expenses. This results in £26,000 unearmarked reserves, equating to approximately 5% of Core budgeted expenditure.

An underspend in RTS Revenue budget of £38,679 is anticipated, due to underspend on RTS support consultancy work, Climate Change, Travel Information and contingency allowance not being utilised. It is proposed to carry this forward to supplement the 2023/24 RTS revenue budget.

As discussed in a separate report to this meeting the 2022/23 Capital programme has seen a reallocation of funding from one project to two projects.

1 RECOMMENDATIONS

1.1 That the Partnership:

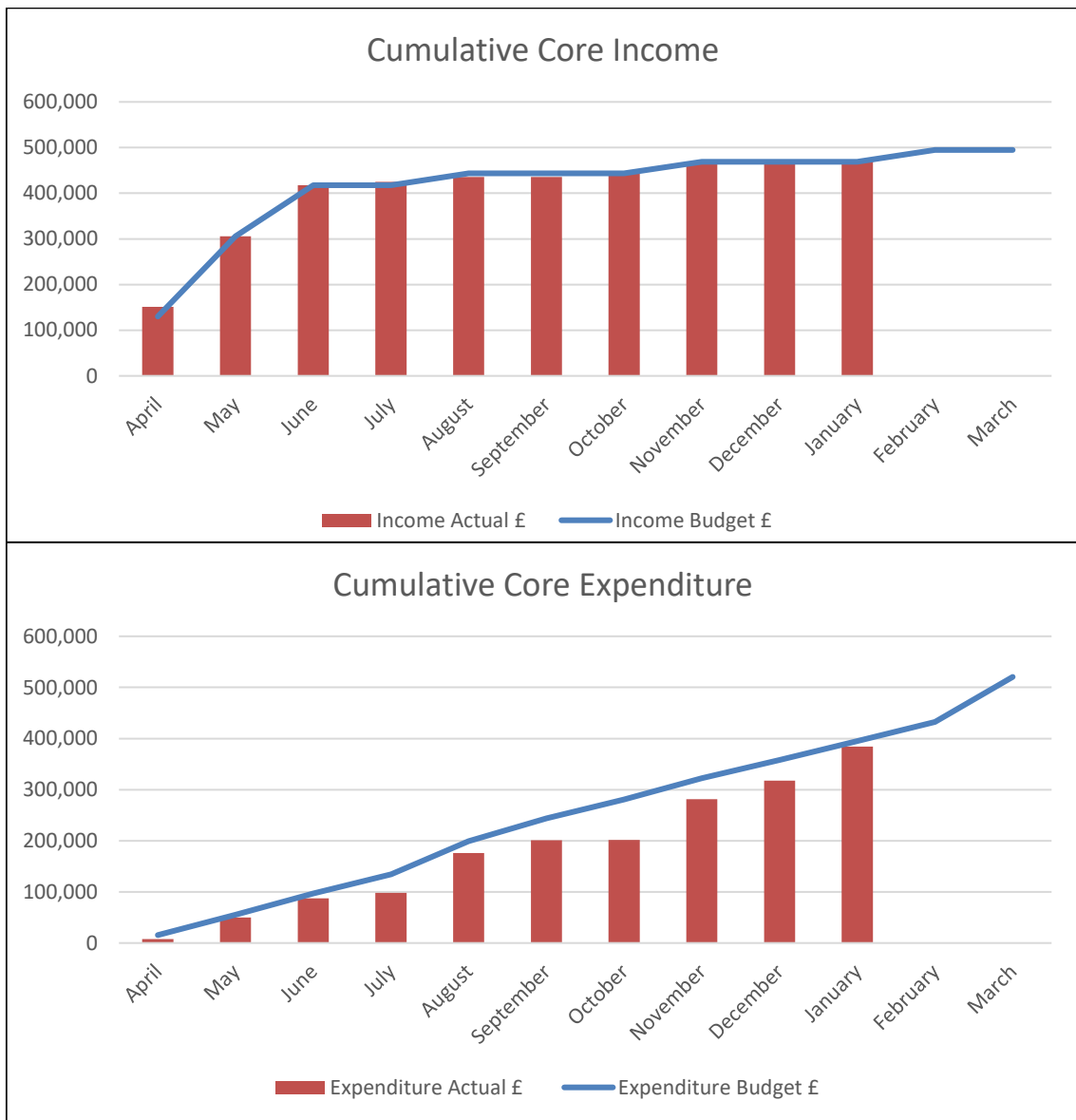
- (i) notes the position regarding Core Revenue expenditure as at 31 January 2023 as detailed in Appendix A;
- (ii) agrees that £12,875 of the projected underspend variance from Core Revenue is transferred to augment the RTS Programme in 2023/24, and any further underspend in the Core Revenue Budget is transferred to the RTS Programme in 2023/24;
- (iii) agrees that £7,000 of earmarked reserve for relocation allowance is earmarked at the year-end for use next year;
- (iv) notes progress on the 2022/23 RTS Revenue Programme and related expenditure as discussed within the report and detailed in Appendices B and C;
- (v) agrees that any final year end underspend in the RTS Revenue Programme funding is carried forward to supplement the 2023/24 Revenue Budget and Programme; and
- (vi) notes progress on the 2022/23 Capital Programme and related expenditure as discussed within the report and detailed in Appendix D.

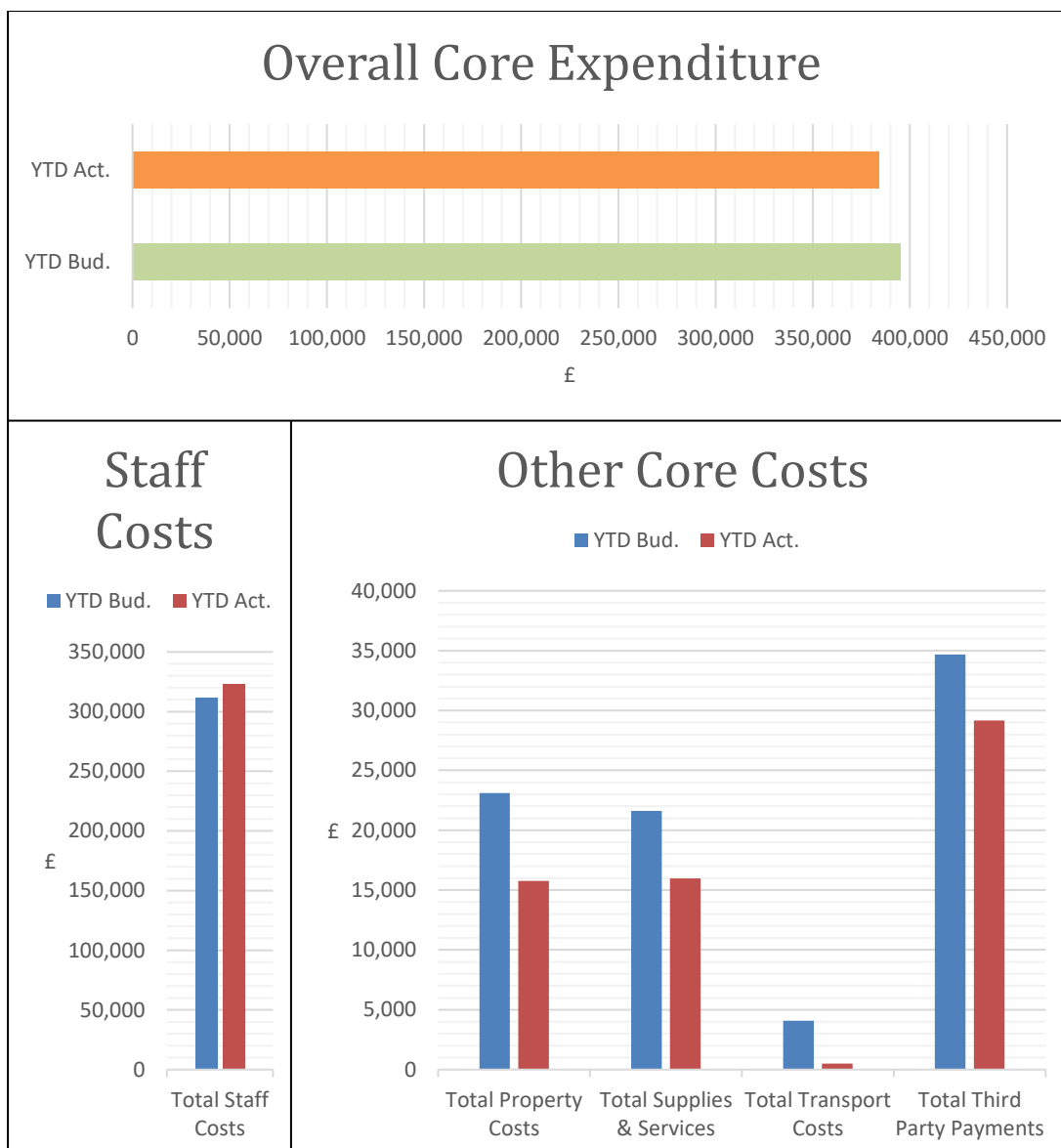
2 BACKGROUND

- 2.1 At its meeting on 14 December 2021 the Partnership approved a Core Revenue Budget for financial year 2022/23 and agreed to request that constituent Councils make provision for their respective funding contributions within their 2022/23 Revenue Budgets (Report RTP/21/29 refers). At that time the Partnership also noted an anticipated Scottish Government Grant in Aid award of £522,750 in 2022/23, maintaining the current annual level of Grant in Aid funding.
- 2.2 At its meeting on 15 March 2022 the Partnership noted the Partner Councils' approval of requested Revenue contributions towards the approved 2022/23 Core Budget and confirmed award of Scottish Government Grant in Aid of up to £522,750 in 2022/23. At the same meeting the Partnership approved an initial 2022/23 Regional Transport Strategy (RTS) Revenue Programme and agreed to receive a report on a finalised 2022/23 RTS Programme at its next meeting (Report RTP/22/06 refers).
- 2.3 Also, at its March 2022 meeting the Partnership was informed that it was anticipated that Capital funding will be available to Tactran for Active Travel projects in the 2022/23 financial year from Sustrans and Scottish Government (Report RTP/22/06 refers).
- 2.4 At its meeting on 14 June 2022 the Partnership approved the use of £11,800 unearmarked Reserves to progress the office refurbishment and the renewal of essential IT equipment. The Partnership also approved a finalised 2022/23 RTS Revenue Programme and received a monitoring update on general Revenue expenditure and Capital expenditure (Report RTP/22/15 refers).
- 2.5 At its meeting on 20 September the Partnership received a monitoring update on Revenue and Capital Expenditure and approved a revised 2022/23 Revenue Programme (Report RTP/22/22 refers).
- 2.6 A further monitoring update was provided at the Partnership Meeting on 13 December 2022 and a revised 2022/23 RTS Revenue Programme was approved (Report RTP/22/29 refers).

3 DISCUSSION

2022/23 Core Revenue Budget



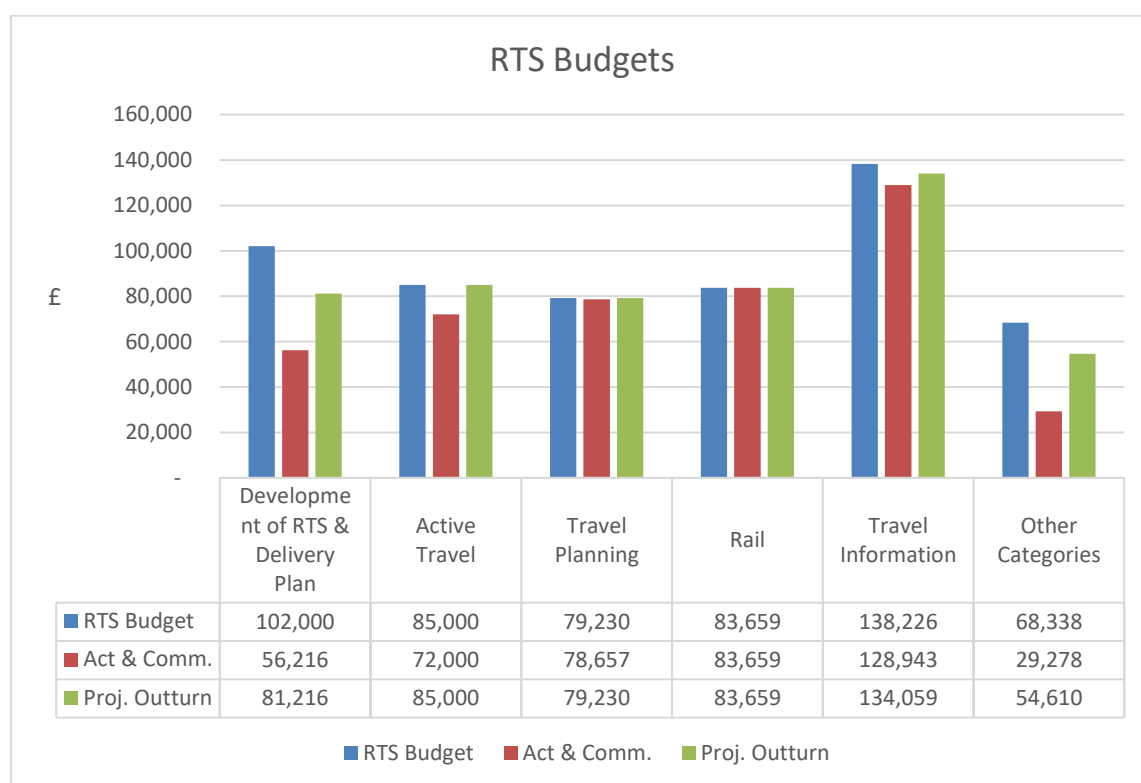


3.1 The approved Core Budget and expenditure to 31 January 2023 and projected expenditure to the financial year end are shown in Appendix A. It had previously been reported that the Core Revenue net expenditure projection was £30,435 (Report RTP/22/29 refers). The latest estimate projects net expenditure of £2,920 with details of the £27,515 movement set out below.

3.2 Income has been increased by £8,000 due to an anticipated increase in Interest Received. With historically low interest rates, Tactran has received little interest income over the past few years (£134 in 2019/20; £345 in 2020/21 and £331 in 2021/22). Interest is not relied upon for budgeting as it based primarily on uncontrollable and unknown factors. Interest for the first six months of 2022/23 totalled £224, which is broadly in line with low values from previous years. Following increases to the Bank of England Base Rate, the interest rate offered by Perth & Kinross Council on deposits held from other bodies including Tactran has steadily increased. The projection for the estimated interest to be received by Tactran for the year, based upon anticipated balances and cashflow requirements, has therefore been updated to £8,000 in Appendix A.

- 3.3 Staff costs have decreased by £8,468 primarily due to an underspend on staff relocation of £8,538 offset by a slight increase in Subscriptions of £70. The approved budget includes an estimate of £12,661 of expenditure towards the relocation costs of two Tactran employees. The relocation of one employee has concluded and an unused allowance of £1,538 remains resulting in an underspend. In addition, one employee has not yet utilised their relocation allowance and it is proposed that £7,000 is removed from the projection in the current year and earmarked in reserves for use in the next financial year.
- 3.4 Supplies and Services projections have decreased by £5,000 from the previously reported position, in line with anticipated expenditure for the year. With Tactran employees continuing to adopt hybrid working the projected expenditure for Office Consumables has been reduced by a further £500. The cost of Insurance was lower than expected which has resulted in an underspend of £500. It was previously agreed by the Board to increase the budget for Information Technology to fund the renewal of IT equipment (Report RTP/22/15 refers). Management have taken the decision to not procure specialised hybrid meeting kit which has resulted in reduced expenditure of £3,500. It is anticipated that there will be a £500 underspend on Board Expenses as no meeting costs are anticipated for the remainder of the year.
- 3.5 Transport costs have been further reduced by £1,000 from the previously reported position, in line with the anticipated spend on Public Transport for the remainder of the year.
- 3.6 Third party payments expenditure is expected to reduce by £5,047. Following a change to the auditor of Tactran from 2022/23, there has been a reduction in the expected fee of £4,490. This is combined with a rebate from Audit Scotland for some audit fees that were incurred in 2019/20 and 2020/21 of £757 which results in an underspend on Audit Fees of £5,247. This has been slightly offset by an increase in Other Third Party Payments of £200.
- 3.7 The estimated Reserves balance at 31 March 2023 will increase to £45,875. It is proposed to transfer £12,875 to the RTS Programme for use in 2023/24 and to earmark £7,000 for relocation allowance. This results in an unearmarked reserve of £26,000 which equates to 5% of the core budgeted expenditure and provides contingency for future pay awards.

2022/23 RTS Revenue Programme



- 3.8 The 2022/23 RTS Revenue budget of £182,838 comprises Scottish Government Grant in Aid totalling £131,009 plus £50,907 from Reserves, and £922 income from sale of GoToo website domain.
- 3.9 In addition, other income of £422,168 as outlined in Appendix B has been secured to supplement the RTS Revenue budget, providing total resources of £605,006. However, it is anticipated that LRDF grant award for Tay Cities Park & Choose Strategy will continue into next financial year and it is anticipated that in total £373,615 grant award expenditure will be utilised in 2022/23 and up to £48,553 being utilised in 2023/24.
- 3.10 Regarding the RTS Budgets graph above, the Other Categories includes Strategic Connectivity, Climate Change and Contingency budgets. The Strategic Connectivity budget includes a provision for updating and maintaining the Tay Cities Regional Transport Model, and as described below, Tactran is awaiting the outcome of a Transport Scotland procurement exercise, prior to committing finance this financial year. The Climate Change budget is not being utilised this financial year, due to related work being funded by Transport Scotland directly to Tactran's constituent Councils.
- 3.11 RTS programme expenditure to 31 January 2023 and projected expenditure to the financial year end is shown in Appendix C. Progress on individual elements of the RTS Revenue programme are outlined below.

Development of RTS and Delivery Plan (£102,000)

- 3.12 This provision allows for annually recurring costs associated with statutory monitoring and reporting on the Regional Transport Strategy and Tactran's Digital Marketing Strategy and Website.
- 3.13 This allowance provides for work being undertaken to develop a new Regional Transport Strategy and includes the completion of 20% reduction in car km analysis, Story Map work commenced in 2021/22 and Market Research to support the engagement plan for the RTS.
- 3.14 Further work includes modelling of different RTS scenarios and options, consultancy support such as for graphic works required and for target setting within the RTS. There remains approximately £46,000 in the budget heading for this additional work, however, it is anticipated that only £25,000 will be utilised this financial year, with the remaining £21,000 to be utilised next financial year. A more detailed update on progress with the Regional Transport Strategy is provided in a separate report to this meeting.
- 3.15 To date £32,777 expenditure has been incurred with a further £23,439 committed under this budget heading. It projected that the final outturn expenditure under this budget heading will be £81,216.

Strategic Connectivity (£25,000)

- 3.16 Tactran officers continue to support Regional Transport Working Groups and City Deals for the Tay Cities and Stirling & Clackmannanshire city-regions, which it is envisaged the Partnership will have a key role in supporting during the months and years ahead.
- 3.17 The budget of £25,000 makes provision for the Tay Cities Regional Transport Model. The Partnership has previously contributed a total of £155,000 towards the costs of developing the Tay Cities Regional Transport Model in partnership with the Tay Cities Deal Councils and Transport Scotland.
- 3.18 An annual sum of £50,000 is required to maintain the model, with Transport Scotland providing 50%, Tactran 25 % and Tay Cities Councils 25% annually. Therefore, this provision provides for Tactran's contribution of £12,500 plus the Tay Cities contribution of £12,500 in 2022/23 to maintain the model.
- 3.19 In addition to Tay Cities there are 4 other regional transport models in Scotland, plus a national transport model. For all of these models much of the data was collected prior to the Covid-19 pandemic. During the pandemic utilising funding from Spaces for People further travel data was gathered to ascertain the impact of the pandemic and adjustments have also been made to the models' future Land Use data to take account of travel changes.

- 3.20 Following discussions with Transport Scotland and other regional model owners a joint data gap analysis and data collection exercise is currently going through Transport Scotland's procurement process and it is anticipated the Tay Cities Regional Transport Model maintenance budget for 2022/23 will be utilised for this purpose.
- 3.21 To date there has been no finance committed under this budget heading. However, it is anticipated that the final outturn expenditure under this budget heading will be £25,000.

Health & Transport (£12,000)

- 3.22 The allocation of £12,000 provides for a recurring allocation towards the annual Safe Drive/Stay Alive road safety campaign. The Stirling area are undertaking Safe Drive/Stay Alive again during 2022/23. In addition, as previously reported the Tayside Road Safety Forum are developing an alternative educational resource for young and new drivers.
- 3.23 The Tayside approach is to develop a long-term strategy to deliver a co-ordinated and flexible programme and suite of measures across Tayside with initial delivery focusing on Perth & Kinross area and delivering the below products:
- Police New Driver Initiative
 - Scottish Fire and Rescue Services personnel delivering Virtual Reality via the Ice Hub, a cutting-edge tech company producing high quality VR films in all aspect of Road Safety. This will give the learner in the car the feel and experience of the incident, from the casualty position
 - Very Local Pop-Up Projects such as Project EDWARD (Every Day Without A Road Death)
 - Communications Plan
 - Cycle Awareness Training for Young Drivers
 - Parking Training for Young drivers
 - Pre and Post Implementation Evaluation
- 3.24 Funding has been awarded from Transport Scotland's Road Safety Framework Fund to take forward this initiative with Tayside Road Safety Forum partners, including Tactran, also providing match funding.
- 3.25 There has been a soft launch of this new approach using real life dashcam road safety crash video footage as well as trials of virtual reality headsets to give new drivers bad and good driving experiences. In January, the New Driver Scheme was trialled at St John's Academy in Perth and was well received. A further 10 schools have confirmed for further New Driver Scheme presentations, with more expected thereafter.
- 3.26 To date £3,000 expenditure has been incurred with a further £9,000 committed under this budget heading. It is expected that the final outturn expenditure under this heading will be £12,000.

Active Travel (£85,000)

- 3.27 This allocation consists of £85,000 awarded by Sustrans to undertake a review of the Regional Active Travel Network including for digital mapping and dashboard facility.
- 3.28 As noted in a separate Active Travel Update report to this meeting consultants Arup have been procured and are progressing this work.
- 3.29 To date £72,000 has been committed under this budget heading and it is anticipated the final outturn will be £85,000.

Travel Planning (£79,230)

- 3.30 This allocation allows for recurring costs of approximately £10,000 for development and maintenance of regional and local Liftshare websites.
- 3.31 A full review of Liftshare in Scotland is being considered amongst the Regional Transport Partnerships with the formation of an officer working group. This working group is considering collective procurement and a best value approach to managing and promoting Liftshare in Scotland. However, it is anticipated that an additional year is required to complete the collective procurement process, with Nestrans leading discussions to determine the best approach.
- 3.32 As shown in Appendix B, this budget heading is supplemented by additional Paths for All, Smarter Choices Smarter Places grant of up to £69,230 to support continued maintenance and development of the Travelknowhow Scotland travel planning website. Discussions are underway with Transport Scotland regarding funding of proposals for 2023/24 delivery.
- 3.33 To date £69,592 expenditure has been incurred with a further £9,065 committed under this budget heading. It is projected that the final outturn expenditure under this budget heading will be £79,230.

Buses (Proposed Budget £13,000)

- 3.34 This allocation provides for maintenance and potential development of the regional Thistle Assistance Card.
- 3.35 The Thistle Assistance [website](#) and app was developed and launched during financial year 2019/20 with Sustran leading on this joint RTP initiative.
- 3.36 A further £10,000 is allocated to this budget heading to gather more information on bus users and non-bus users that will help inform the Tayside Bus Alliance and assist in developing a Bus Service Improvement Partnership (BSIPs) that is customer focussed.

- 3.37 Market research specialists Taylor Mackenzie have been procured to undertake a public survey that, as well as including existing passenger use and choice information, will further include choice and behaviour variables from non-users and occasional users. To establish:
- role and comparability of priority measures in mode choice users / non-users
 - sensitivity to network and service improvements to choice of bus
 - sensitivity to collaborative and innovative measures to choice of bus
 - key barriers to use
 - role of network identity and coordination in mode choice
- 3.38 The Forth Valley Bus Alliance was approached to consider a similar survey in their area but were content that they had already enough information through surveys undertaken as part of their Bus Partnership Fund work already undertaken.
- 3.39 To date £14,928 expenditure has been committed under this budget heading with a final outturn of £15,260 anticipated. Therefore, an overspend of £2,260 is projected, due to cost the bus and non-bus user market research being £12,260.

Park & Ride (£Nil)

- 3.40 There are a number of initiatives that are considering how to best advance Park & Ride facilities in the Tactran region.
- 3.41 Tactran is continuing to progress Local Rail Development Fund (LRDF) appraisals which include consideration of Park & Ride: Strategic Park & Ride at Stirling, Bridge of Earn Transport Appraisal and Tay Cities Park & Choose Strategy which is considering Park & Choose opportunities along the Montrose – Perth Corridor for both rail and bus (see Rail section below).
- 3.42 In addition, Tactran is continuing to play a significant role in the Tayside and Forth Valley Bus Alliances Bus Partnership Fund projects, both of which include an element of developing Park & Ride.
- 3.43 To date there has been no expenditure and it is anticipated that no further expenditure will be incurred under this budget heading, as outlined above Park & Ride projects and proposals are being delivered from other budgets.

Rail (£132,212)

- 3.44 This allocation provides for ongoing membership by Tactran and partner Councils of the East Coast Mainline Authorities (ECMA) consortium and also includes external grant funding secured from Transport Scotland's Local Rail Development Fund (LRDF) for three projects: Stirling Strategic Park & Ride; Bridge of Earn Transport Appraisal and Tay Cities Park & Choose Strategy. Up

to £22,063, £35,869 and £71,280 is available respectively in 2022/23 to continue the three appraisals, aiming for all to be completed during 2022/23.

- 3.45 Both Stirling Strategic Park & Ride Strategy and Bridge of Earn Transport Appraisal have completed draft Detailed Appraisals. These have been submitted to Transport Scotland's Transport Strategy and Appraisal division in February and June 2022 respectively, for comment, prior to completing the final Detailed Appraisal in consultation with the respective Councils.
- 3.46 At the time of writing, comments on the Stirling Park & Ride Strategy draft Detailed Appraisal have been received from Transport Scotland and responded to and the final Detailed Appraisal has been completed. Further discussions are ongoing with Stirling Council prior to formally submitting to Transport Scotland.
- 3.47 Transport Scotland have yet to provide comments on the Bridge of Earn Transport Appraisal draft Detailed Appraisal.
- 3.48 The Tay Cities Park & Choose Strategy has completed the draft Preliminary Options Appraisal and it was submitted to Transport Scotland for comment at the beginning of July 2022. Transport Scotland provided comments on the draft Preliminary Appraisal at the end of November 2022. These are being reviewed and responded to in conjunction with consultants Stantec. At the time of writing, we have requested a meeting with Transport Scotland and are awaiting a response. Given that once approval of the draft Preliminary Appraisal has been achieved, the next STAG stage is to then undertake Detailed Appraisal. It is not feasible to complete a Detailed Appraisal by end of this financial year.
- 3.49 Tactran officers are seeking advice from Transport Scotland regarding extending grant awards into 2023/24, with Tay Cities Park & Choose Strategy Detailed Appraisal requiring £48,553 grant award to be carried forward into next financial year. It should be noted that this situation is not unique to Tactran as other RTPs are having similar issues in completing their LRDF projects.
- 3.50 To date £35,383 expenditure has been incurred and a further £48,276 committed under this budget heading. It is projected that the final outturn expenditure under this budget heading will be £83,659.

Freight (£2,350)

- 3.51 The allocation provides for continuing support for Stirling and Tayside Timber Transport Group and other freight initiatives in consultation with the Regional Freight Quality Partnership.
- 3.52 To date £2,350 expenditure has been incurred under this budget heading with no further expenditure anticipated. Therefore, the final outturn expenditure under this budget heading will be £2,350

Travel Information Strategy (£138,226)

- 3.53 This allocation provides an allowance of £8,000 in support for the Get on the Go Tayside social media campaign in partnership with the Tayside Local Authorities who are also providing a contribution.
- 3.54 Flourish Marketing Limited have been procured to support the Tactran Digital Marketing Strategy including the Get on the Go social media campaign and they commenced work in October. An additional exercise in 'social listening' to gain insight into what people within the Tactran region think about their travel options and their reasons for travelling as they do has commenced this financial year and will continue into next financial year.
- 3.55 In addition, external grant funding from Transport Scotland is available for the ENABLE Mobility as a Service (MaaS) project.
- 3.56 The MaaS enable project includes three pilot projects in partnership with NHS Tayside, Loch Lomond and the Trossachs National Park and Dundee and Angus College.
- 3.57 The MaaS ENABLE pilot commenced during 2019/20 following Transport Scotland awarding Tactran £550,112 from the Mobility Innovation Fund (MIF). Transport Scotland subsequently awarded Tactran with an additional £12,000. Further external funding of £90,000 was also provided by Paths for All during 2020/21 and 2021/22, with Loch Lomond and the Trossachs National Park also contributing £9,000 in 2020/21. Over the three-year period between 2019/20 and 2021/22 Tactran has contributed £136,151 to the pilot project.
- 3.58 External grant funding of £121,147 from Transport Scotland remains available during 2022/23 for the ENABLE Mobility as a Service (MaaS) project.
- 3.59 To date £100,229 expenditure has been incurred with a further £28,714 committed under this budget heading. It is anticipated that that the final projected outturn under this budget heading will be £134,059, leaving an underspend of £4,167 mainly due to the social listening exercise continuing into next financial year.

Climate Change (£5,000)

- 3.60 This allocation provides for the further development and implementation of the Regional Electric Vehicle Strategy and Delivery Plan, in partnership with all 4 constituent Councils.
- 3.61 In June 2022, Transport Scotland announced an Electric Vehicle Infrastructure Fund (EVIF) aiming to at least double Scotland's public electric charging network over the next 4 years and help achieve the Scottish Government's Draft Vision. All 4 Tactran Local Authorities received grants to develop EV strategies and expansion plans and are currently working through this. A more detailed update on this and the Regional EV Strategy is provided in the Director's report

to this meeting. However, due to the ongoing EVIF funded work, it is anticipated that that there will be no expenditure under this budget heading.

- 3.62 Tactran is also taking forward a regional Hydrogen project in partnership with Transport Scotland, University of St Andrews Hydrogen Accelerator, our constituent Local Authorities and other stakeholders (again, see Director's Report to this meeting for an update).
- 3.63 It is anticipated that there will be no expenditure under this budget heading resulting in a £5,000 underspend.

Contingency (£10,988)

- 3.64 A contingency of £10,988 is available, which together with other expenditure incurred and committed under the various headings in the RTS Revenue programme provides an anticipated overall underspend of £38,679 in the RTS Revenue Budget.
- 3.65 It is proposed that any final year end underspend in RTS Revenue Programme funding is carried forward to supplement the 2023/24 Revenue Budget and Programme.
- 3.66 The Partnership is asked to note progress on the 2022/23 RTS Revenue Programme, as outlined above and detailed in Appendices B and C.

2022/23 Capital Programme

- 3.67 As discussed in a separate Active Travel Update report to this meeting £600,000 Capital Funding is available to Tactran for Active Travel projects in 2022/23 and the Partnership agreed to award funding to 12 Active Travel projects.
- 3.68 In late January 2023, Angus Council officers notified Tactran that the Montrose to Brechin Caledonian Railway line feasibility study was being taken forward utilising their CWSR funding. As a result, Tactran officers in consultation with Transport Scotland and Local Authority officers sought to reallocate the £30,000 assigned to that project. The reallocation of funding to two projects was subsequently approved by the Executive Committee as follows:
- Dundee City Council Arbroath Road Active Freeway route identification and concept design (£15,000)
 - Perth & Kinross Council additional contribution to Pittenzie Road construction of shared-use path from Broich Road to Community Campus in Crieff (£15,000)
- 3.69 The Partnership is asked to note progress on the 2022/23 Capital Programme, as outlined above and detailed in Appendix D.

4 CONSULTATIONS

- 4.1 The report has been prepared in consultation with the Regional Transport Liaison Group.

5 RESOURCE IMPLICATIONS

- 5.1 The main resource implications are addressed within the report.

6 EQUALITIES IMPLICATIONS

- 6.1 This report has been screened for any policy implications in respect of Equality Impact Assessment and no major issues have been identified.

Mark Speed
Director

Scott Walker
Treasurer

Report prepared by Niall Gardiner. For further information contact email niallgardiner@tactran.gov.uk or telephone 07919990370.

NOTE

The following background papers, as defined by Section 50D of the Local Government (Scotland) Act 1973 (and not containing confidential or exempt information) were relied on to a material extent in preparing this Report:

Report to Partnership RTP/21/29, 2022/23 Core Revenue Budget, 14 December 2021

Report to Partnership RTP/22/06, 2022/23 Budget and Programme, 15 March 2022

Reports to Partnership RTP/22/15, 2022/23 Budget and Monitoring and RTP/22/16, Active Travel Progress Report 14 June 2022

Report to Partnership RTP/22/22, 2022/23 Budget and Monitoring, 20 September 2022

Report to Partnership RTP/22/29, 2022/23 Budget and Monitoring, 13 December 2022

Tactran Income and Expenditure Account
Revenue
2022/23
Detailed Statement - Core

Appendix A

	Approved Budget (June 2022) £	Actuals to 31 January 2023 £	Projected Outturn 2022/23 £	Actual Variance to Budget £
Income				
Scottish Government Grant Revenue Received	391,741	391,741	391,741	0
Council Req's Revenue Rec'd	103,020	77,265	103,020	0
Interest Received	0	224	8,000	8,000
	494,761	469,230	502,761	8,000
Expenditure				
<u>Staff Costs</u>				
Salary GP	323,792	249,634	320,245	(3,547)
Salary Supn	52,892	40,444	53,741	849
Salary NI	35,613	31,076	39,362	3,749
Training/Conferences	1,200	1,734	2,000	800
Subscriptions	330	0	400	70
	413,827	322,888	415,748	1,921
<u>Property Costs</u>				
Energy	4,290	2,324	3,500	(790)
Cleaning	2,000	298	2,000	0
Maintenance	5,500	0	5,500	0
Rent	13,490	13,134	13,490	0
	25,280	15,756	24,490	(790)
<u>Supplies and Services</u>				
Office Consumables	4,125	1,055	2,000	(2,125)
Communications	2,500	1,004	2,000	(500)
Insurance	7,100	6,398	6,600	(500)
Information Technology	9,000	5,358	5,500	(3,500)
Hospitality	700	2,069	1,000	300
Board Expenses - misc.	500	0	0	(500)
	23,925	15,884	17,100	(6,825)
<u>Transport Costs</u>				
Travel and Subsistence	1,500	305	1,000	(500)
Public Transport	2,800	125	500	(2,300)
Expenses - Board Members	500	83	500	0
	4,800	513	2,000	(2,800)
<u>Third Party Payments</u>				
Audit Fees External	16,340	3,193	11,093	(5,247)
PKC Finance Service	14,000	14,000	14,000	0
PKC Secretariat Service	8,000	8,000	8,000	0
PKC Legal Services	3,000	3,000	3,000	0
PKC IT Services	8,250	0	8,250	0
Other Third Party Payments	1,800	866	2,000	200
	51,390	29,059	46,343	(5,047)
Gross Expenditure	519,222	384,100	505,681	(13,541)
Net Income/(Expenditure)	(24,461)	85,130	(2,920)	21,541
Opening Core Reserves	48,795		48,795	
Funding to/(from) Earmarked Reserves	(12,661)		(4,123)	
Funding to/(from) Unearmarked Reserves	(11,800)		1,203	
Closing Core Reserves	24,334		45,875	

**Tactran Income and Expenditure Account
Revenue
2022/2023
Detailed Statement - RTS**

Income	Approved Budget (Dec 2022) £	Other Income £	Total Budget £	Actuals to 31 January 2023 £	Committed 2022/2023 £	Projected Outturn 2022/2023 £	Variance to Budget £
Scottish Executive Grant Revenue Received	131,009		131,009	131,009	-	131,009	0
Other Income - See Appendix B for detail		373,615	373,615	181,165	192,450	373,615	0
Other Income	922		922	922	-	922	0
	131,931	373,615	505,546	313,096	192,450	505,546	0

Expenditure on Projects

Development of RTS & Delivery Plan	102,000	-	102,000	32,777	23,439	81,216	(20,784)
Strategic Connectivity	12,500	12,500	25,000	-	-	25,000	0
Health and Transport	12,000	-	12,000	3,000	9,000	12,000	0
Active Travel	-	85,000	85,000	-	72,000	85,000	0
Travel Planning	10,000	69,230	79,230	69,592	9,065	79,230	0
Buses	13,000	-	13,000	-	14,928	15,260	2,260
Park & Ride	-	-	-	-	-	0	0
Rail	3,000	80,659	83,659	35,383	48,276	83,659	0
Freight	2,350	-	2,350	2,350	-	2,350	0
Travel Information	12,000	126,226	138,226	100,229	28,714	134,059	(4,167)
Climate Change	5,000	-	5,000	-	-	0	(5,000)
Contingency	10,988	-	10,988	-	-	0	(10,988)
Gross Expenditure	182,838	373,615	556,453	243,331	205,422	517,774	(38,679)
Net Expenditure	50,907	0	50,907	(69,765)	12,972	12,228	(38,679)

(Financed by) / Contribution to Reserves

(50,907)	(12,228)
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Reserves Statement:

Opening Reserves	50,907	50,907
Reserves (Used) / Returned	(50,907)	(12,228)
Closing Reserves	0	38,679

Tactran Income and Expenditure Account**2022/23****Detailed Statement - Capital Grants**

	Budget	Actuals to 31	Committed	Projected	Variance to
	£	Jan 2023	2022/23	Outturn	Budget
<u>Income</u>	£	£		£	£
Transport Scotland - Regional Active Travel Development Fund	500,000	500,000	-	500,000	-
Sustrans - Tactran Active Travel Grant	100,000	-	100,000	100,000	-
	600,000	500,000	100,000	600,000	-
<u>Capital Grant Expenditure</u>					
AC - Friockheim to Arbroath feasibility	30,000	-	30,000	30,000	-
AC- Sidlaw Path Network (Newtyle to Dundee) Design	30,000	-	30,000	30,000	-
AC - Arbroath to East Haven NCN1 feasibility and design	30,000	-	30,000	30,000	-
DCC - Perth Road - Hawkhill feasibility and prelim design	65,000	-	65,000	65,000	-
DCC - Pitkerro Road feasibility and prelim design	65,000	-	65,000	65,000	-
DCC - Harefield Road - Strathmore Avenue feasibility and prelim design	65,000	-	65,000	65,000	-
DCC - Strathmartine Road feasibility and prelim design	65,000	-	65,000	65,000	-
PKC - Shared use path Pittenzie Rd, Crieff, construction	50,000	-	50,000	50,000	-
PKC - Station Road Errol, construction	25,000	-	25,000	25,000	-
SC - Kings Highway, Stirling to Drymen	65,000	-	65,000	65,000	-
SC - Kildean/Craigforth Active Travel Masterplan	80,000	-	80,000	80,000	-
DCC - Arbroath Road Active Freeway feasibility and prelim design	15,000	-	15,000	15,000	-
PKC - additional contribution to shared use path Pittenzie Road, Crieff	15,000	-	15,000	15,000	-
Gross Expenditure	600,000	-	600,000	600,000	-
Net Expenditure	-	(500,000)	500,000	-	-

Capital Grants