

TAYSIDE AND CENTRAL SCOTLAND TRANSPORT PARTNERSHIP**16 MARCH 2010****2009/10 REVENUE MONITORING****JOINT REPORT BY DIRECTOR AND TREASURER**

This report provides a monitoring update on Revenue expenditure for 2009/10, as committed and projected at 31 January 2010. The report also seeks the Partnership's endorsement of re-profiling of expenditure to maximise spend by the end of the Financial Year.

1 RECOMMENDATIONS

1.1 That the Partnership:-

- (i) notes the projected Core Revenue Budget outturn position for financial year 2009/10, as detailed in Appendix A;
- (ii) notes the projected Travel Plan Budget outturn position for financial year 2009/10, as detailed in Appendix B;
- (iii) notes progress on the 2009/10 Revenue Programme projects as detailed within the report; and
- (iv) endorses the re-profiling of Revenue expenditure in 2009/10 as discussed within the report and detailed in Appendix C.

2 BACKGROUND

- 2.1 On 16 April 2009 the Scottish Government formally confirmed award of Grant in Aid up to £615,000 in 2009/10, which includes Government's £220,000 contribution towards Core running costs. The remaining £395,000 is available to support development and implementation of the RTS in 2009/10. In addition, a further £35,000 is available from a previously awarded Scottish Government Travel Plan Grant allocation.
- 2.2 At its meeting on 23 June 2009 the Partnership approved a 2-year Revenue Budget for 2009/10 and 2010/11 for RTS development and implementation utilising the allocated Scottish Government Grant in Aid funding (Report RTP/09/30 refers).
- 2.3 At its meetings on 22 September 2009 and 15 December 2009 the Partnership received quarterly Revenue Programme Monitoring reports, providing updates on projected expenditure during the current year and agreed various revisions and additions to the approved programme (Reports RTP/09/36 and RTP/09/45 refer). At its meeting on 15 December 2009 the Partnership also agreed to delegate authority to the Director and Treasurer to approve further expenditure to maximise commitment of the 2009/10 RTS Revenue Budget.

3 DISCUSSION

Core Revenue Budget Monitoring

- 3.1 The Core Revenue Budget expenditure to 31 January 2010 and projected expenditure to the financial year end is shown in Appendix A. At this time there is a projected underspend of £1,752. This takes account of reallocation of £12,300 efficiency savings to the Travel Plan Budget and reallocation of further savings projected at £29,000 towards the RTS Implementation Budget, as approved by the Partnership at its meeting on 15 December 2009 (Report RTP/09/47 refers). As was also agreed by the Partnership at that time, any underspend remaining at the year end will be returned to partner Council's.

Travel Plan Activity

- 3.2 The Partnership approved a proposed programme of Travel Plan activity during 2009/10 at its meeting on 23 June 2009 (Report RTP/09/23 refers). Of the available provision of £58,000 for projects and initiatives, £35,000 was allocated to the Sustainable Travel Grant Scheme (STGS) and £23,000 for Promotional and Media Campaigns/Smarter Measures. This funding was supplemented by an additional £12,300 from efficiency savings, which the Partnership agreed at its meeting on 15 December 2009 (Report RTP/09/47 refers). This additional funding was allocated between the STGS and Smarter Measures budgets.
- 3.3 Expenditure to 31 January 2010 and projected expenditure to the financial year end is shown in Appendix B. Approaching the end of the financial year, the Travel Plan budget shows a slight overspend of £203. The Travel Plan Officer continues to provide support to and engage with partner Councils, Health Boards, Further Education establishments and other public/private sector bodies on development and implementation of Active Travel Plans and associated measures.
- 3.4 The STGS has been well received in 2009/10, with a number of bids from Councils, Health Boards, and Further Education establishments. The budget of £32,207 has been committed to schemes across the region. In 2009/10 the Grant was opened to all public sector and not-for-profit organisations, providing a wider range of travel plan financial support across the region. Bids received in 2009/10 have included: personalised travel planning projects with employees; promotion of organisational travel plan measures and upgrading cycle lock-up facilities across the region.
- 3.5 The revised budget of £38,093 for Smarter Measures has also been fully utilised. Initiatives have included further promotion of Tactran's liftsharing website: www.tactranliftshare.com on both Tay and Central FM radio stations as well as raising awareness of Tactran's Travel Plan Toolkit among major employers.

RTS Development and Implementation Programme

- 3.6 Regional Transport Strategy Implementation expenditure to 31 January 2010, and projected expenditure to the financial year end against the revised programme allocations approved by the Partnership on 15 December 2009, is shown in Appendix C. At this late stage in the financial year, and based on known commitments, the RTS Revenue Programme shows a potential underspend of just under £10,000. Progress on the individual elements of the Programme is outlined below.

Ordnance Survey Mapping Licence Fees

- 3.7 As reported at the Partnership meeting on 15 December 2009, an OS Mapping Licence Agreement has been entered into. For the first year a reduced fee of £4,431 will be paid, with licence fees of £8,900 per annum for each subsequent year. Final expenditure for 2009/10 is, therefore, £4,431.

Accessibility Planning

- 3.8 The Partnership previously purchased the Accession accessibility mapping software package to support initial and ongoing development of the RTS. The budgeted provision of £12,000 allows for the annual costs of software licences, ongoing development of the Accession model and 2-yearly updating of baseline information relating to public transport services and key facilities such as Post Offices, Hospitals and Health Centres, leisure facilities etc. It is expected that the allocated budget of £12,000 will be fully utilised.

RTS Monitoring Framework

- 3.9 The development of an RTS Monitoring Framework supports the statutory requirement to report annually on progress with implementation of the RTS. The Partnership approved the Monitoring Framework at its meeting on 23 June 2009 (Report RTP/09/27 refers). The MVA Consultancy has completed development of this framework, and production of indicators and short and long term targets, which will form the basis of annual reporting on RTS implementation. Discussions are being held with partner Councils with a view to incorporating relevant elements of the RTS Monitoring Framework within SOA monitoring arrangements. The final expenditure for 2009/10 is £20,970.

Regional Transport Model

- 3.10 As reported on 15 December 2009 work has commenced on a study into current regional modelling capability, the requirements for a possible regional model and the merits of developing such a model. At the time of writing work on identifying, generating, packaging and costing options for a potential regional model has been completed and a number of options for meeting the various stakeholder requirements identified. Further consultation will be undertaken with stakeholders at a meeting on 10 March 2010. It is intended to report on the outcome of this study to the Partnership's next meeting on 15 June 2010.

- 3.11 It is anticipated that £10,000 of the £20,000 allocated for 2009/10 will be utilised.

Tay Estuary Rail Study

- 3.12 Following endorsement of the conclusions of the Tay Estuary Rail Study (TERS) at the Partnership meeting on 23 June 2009 (Report RTP/09/25 refers), the study was formally submitted to Transport Scotland in late June. A response was received from Transport Scotland on 24 August 2009 welcoming the study and requesting further discussions. Subsequently, a meeting was held with Transport Scotland officers on 14 September 2009, when their officers agreed to provide views on the study within a few weeks. The Chief Executive of Transport Scotland agreed to arrange for a response to be provided by his officials when he attended the Partnership meeting on 15 December 2009.

- 3.13 No further expenditure has been incurred pending further discussion on the TERS study findings with Transport Scotland. It is, therefore, anticipated that £10,450 of the £20,000 allocated for 2009/10 will be utilised.

Park & Ride Strategy

- 3.14 Progress has been made on four Park and Ride proposals contained within the Regional Park & Ride Strategy. A separate report to this Partnership meeting provides greater detail on progress on these Park & Ride studies. It is anticipated that these studies will all be completed by end of this financial year with the finance allocated in 2009/10 to each Park and Ride study as follows:-

- A92 Tay South Park & Ride £20,000
- A90 Dundee West Park and Ride £44,550
- A90 East of Perth Park & Ride £34,192
- South of Stirling Park & Ride £62,862

- 3.15 Overall, it is projected that approximately £162,000 of the £170,000 allocated for 2009/10 will be utilised.

Demand Responsive Transport

- 3.16 The allocation of £25,000 in 2009/10 allows for further development of options for piloting DRT solutions in an urban and rural context and funding a part contribution to a SEStran led study into DRT options for Larbert Hospital. Progress on these is outlined in a separate report.

- 3.17 It is anticipated that £23,000 will be utilised this financial year, resulting in a projected overspend of £3,000 compared with the allocated budget of £20,000.

Travel Information Strategy

- 3.18 Progress has been made on two main areas of the Travel Information Strategy; (i) a Regional Bus Information Strategy; and (ii) a regional travel information database and journey planner, based on development of existing local and national systems such as dundeetravelinfo.com and Traveline Scotland. Other initiatives include employee promotional material to raise awareness of Tactran's Travel Planning Toolkit and the proposed Tactranconnect website, with an additional £3,000 having been allocated to this. A separate report provides greater detail on progress in implementing the Travel Information Strategy.

- 3.19 Overall, it is projected that £53,000 will be utilised, this financial year resulting in a projected overspend of £3,000 compared with the revised budget of £50,000. Further expenditure to promote, maintain and develop the proposed Tactranconnect website will also be required in 2010/11, as discussed in a separate report on the 2010/11 Revenue Budget.

National Cycle Network

- 3.20 The allocation of £10,000 in 2009/10 allows for completion of design work on a missing link in the National Cycle Network between Doune and Callander. It is anticipated that £12,000 will be utilised this financial year, resulting in a £2,000 overspend compared with the allocated budget of £10,000.

- 3.21 A further opportunity to support development of cycling links arose in relation to the upgrading of a section of the Millennium way in Stirling. This upgrade is close to Castleview Business Park and will provide an improved walking and cycling route for leisure and business travellers. The project is being undertaken by the Raploch Urban Regeneration Company and a contribution of £10,750 has been committed.
- 3.22 Overall it is projected that £22,750 will be utilised this year resulting in a projected overspend of £12,750 compared with the approved allocation of £10,000.

Freight Quality Partnership

- 3.23 A Draft Regional Freight Action Plan was approved by the Partnership on 15 December 2009 for further detailed development by the Freight Quality Partnership Steering Group. Early actions being funded from the allocation for 2009/10 are a consultants study into the feasibility of freight consolidation centres serving Perth and Dundee, which will be completed within the current financial year, at a total cost of £40,350, representing an underspend of £9,650 against the specific Air Quality Action Plan Grant awarded to Perth & Kinross for this purpose. As agreed at the Partnership's last meeting a contribution of £10,000 has also been made to Angus Council's Masterplan study for Montrose.
- 3.24 Subsequent to the last Partnership meeting discussions have been held with Highland Spring on progress with the proposed rail freight facility on their premises at Blackford. Members will recall that Tactran previously contributed joint funding to an initial study into the feasibility of providing a rail freight connection at Highland Spring. Arising from these discussions a further joint funding contribution has been made to enable detailed feasibility investigations, including ground investigations, to be completed.
- 3.25 Overall it is anticipated that £60,350 will be utilised resulting in a slight overspend compared to the revised allocation of £60,000.

Dundee Station Improvements

- 3.26 The Partnership has previously contributed towards ongoing studies into the potential for modernising Dundee Station, which is being led by Dundee City Council in conjunction with the Dundee Waterfront regeneration project.
- 3.27 A positive meeting involving all stakeholders, including Dundee City Council, Tactran, Transport Scotland, Network Rail and First ScotRail held during November 2009, concluded that there was benefit in progressing both the bridge infrastructure and station improvement work required in partnership.
- 3.28 Further meetings between stakeholders have identified three separate, but connected work streams. Firstly, engineering design work is required for the design and implementation of bridge and station infrastructure. Secondly, architectural services are required to achieve a high standard design for the proposed station concourse and associated commercial building. Finally, work is required to undertake an appraisal of the transport and economic benefits the proposed station improvements work will achieve.
- 3.29 Work commenced on the third strand outlined above in February for completion by the end of April 2010. Dundee City Council has commissioned Steer Davies Gleave to undertake this work at a cost of £29,900 (£22,400 in 2009/10 and £7,500 in 2010/11). It has been agreed that Tactran will provide a contribution of £20,000 towards the work in 2009/10.

- 3.30 It is anticipated that £20,000 will be utilised this financial year, resulting in a £10,000 overspend compared with the approved allocation of £10,000.

Communications

- 3.31 The revised allocation of £5,000 meets the costs of publishing the Annual Report, other publications, press and media campaigns and other external communications. It is anticipated that the allocation of £5,000 will be fully utilised.

Stakeholder Fora

- 3.32 The revised allocation of £3,500 meets the ongoing costs of operating the various Stakeholder Fora the Partnership has established to help inform the ongoing development and delivery of the RTS in consultation with key stakeholders. It is anticipated that the allocation of £3,500 will be fully utilised.

Car Clubs Research

- 3.33 The previously approved allocation of £3,000 is the Partnership's contribution to a research project by Transform Scotland, examining the potential Car Clubs can offer in improving accessibility for those without access to private transport or adequate public transport options in both rural and urban areas. The outcomes of this study are due to be reported in March 2010 and will be reported to a future meeting. The budgeted allocation of £3,000 has been fully utilised.

Health and Transport Action Plan

- 3.34 The previously approved allocation of £18,000 allows for the development of a Regional Health and Transport Action Plan, as agreed at the Partnership meeting on 22 September 2009. JMP Consultants have produced an initial Draft Action Plan which is currently the subject of consideration with NHS officials and other interests. It is intended to report in detail on the Draft Action Plan to the Partnership's next meeting on 15 June 2010.
- 3.35 It is anticipated that the financial allocation of £18,000 will be fully utilised.

Road Safety Campaign

- 3.36 One of the Regional Transport Strategy's six overarching objectives is "to improve the real and perceived safety and security of the transport network". Tactran is a member of the Tayside Road Safety Forum that also comprises representatives from Tayside Police; Dundee, Angus, Perth & Kinross Councils; NHS Tayside; Tayside Safety Camera Partnership and Tayside Fire and Rescue.
- 3.37 In response to ongoing concerns about poor public awareness of child car seat fitting, Tayside Police has undertaken regular campaigns aimed at increasing awareness and providing advice on buying and correctly fitting child car seats. One of the main ways of disseminating advice to prospective parents is through a "Fact File" distributed at ante natal clinics, combined with in-car safety presentations delivered by Tayside Police Road Safety Officers at parent craft classes. The total cost of printing the Fact File is £6,000.
- 3.38 Tayside Police requested contributions towards the cost of producing the Fact File and a contribution of £2,500 has been made.

Contingency

- 3.39 Allowing for the programme revisions and reallocations agreed on 15 December 2009, a contingency of £40,800 remained available to accommodate variances to programmed project costs, or to fund other emerging opportunities to develop RTS proposals in 2009/10. Allocation of this funding towards variances outlined above and a number of further measures, as discussed below, has been approved by the Director and Treasurer.
- 3.40 As discussed in sections 3.2 – 3.5 above and Appendix B, the approved budget allocations for Travel Planning have been fully utilised. A further initiative to produce regional DVDs promoting the benefits of lift-sharing to employers and the general public, in collaboration with other Regional Transport Partnerships, has arisen. Tactran's contribution towards this work has been £4,000.
- 3.41 Computer equipment in the Tactran office is due to be renewed every 4 years in line with the Perth & Kinross Council IT maintenance and renewals programme. The current equipment used by officers would normally be due for replacement in November 2010. However, in light of the more constrained Revenue funding situation facing the Partnership in 2010/11, the opportunity has been taken to fund early replacement of 6 workstations at a cost of £4,000.
- 3.42 As discussed in a separate report, it will be necessary to advertise for replacement of a non-Councillor Member to the Partnership through the normal Public Appointments process, which requires advertisement in newspapers circulating within the region and nationally, at a cost of approximately £12,000.
- 3.43 The above measures result in a further £20,000 being met from Contingencies.

Summary

- 3.44 Projected expenditure across the Partnership's 3 Revenue Budgets shows an overall projected underspend of just under £11,000 at the financial year end, which would be returned to Councils in accordance with the agreed funding formula.

4 CONSULTATIONS

- 4.1 This Report and the various 2009/10 Revenue Programmes have been developed in consultation with partner Councils through the Transportation Officers Liaison Group, the Public Transport Officers Liaison Group and the Chief Officers Liaison Group.
- 4.2 Proposals for additional expenditure aimed at ensuring maximum utilisation of the 2009/10 Revenue Programme budgets, as discussed in the report, have been agreed by the Director and Treasurer, in accordance with the delegation of authority approved by the Partnership at its meeting on 15 December 2009.

5 RESOURCE IMPLICATIONS

- 5.1 The costs of implementing the 2009/10 Core Revenue Budget, Travel Plan Programme and RTS Revenue Programme have been met from Scottish Government Grant in Aid and partner Council requisitions, as detailed within the report and accompanying Appendices.

Eric Guthrie
Director

John Symon
Treasurer

Report prepared by Niall Gardiner, Michael Cairns, Merry Scott and Jim Cockburn. For further information contact email niallgardiner@tactran.gov.uk or telephone 01738 475771.

NOTE

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 the above Report:

Report to Partnership RTP/08/34, 2009/10 and 2010/11 Core Revenue Budget, 9 December 2008

Report to Partnership RTP/08/09, Revenue Budget 2007/8 and 2008/09, 29 April 2008

Report to Partnership RTP/09//23, Travel Plan Strategy and Action Plan, 23 June 2009

Report to Partnership RTP/09//24, Park and Ride Strategy, 23 June 2009

Report to Partnership RTP/09/25, Tay Estuary Rail Study, 23 June 2009

Report to Partnership RTP/09/27, RTS Monitoring Framework, 23 June 2009

Report to Partnership RTP/09/30, 2009/10 and 2010/11 Revenue Programme, 23 June 2009

Report to Partnership RTP/09/36, Revenue Budget Monitoring 2009/10, 22 September 2009

Report to Partnership RTP/09/45, Revenue Programme Monitoring 2009/10, 15 December 2009

Tactran Income and Expenditure Account
Revenue
2009/2010
Detailed Statement - Core

Appendix A

Income	Budget	Actual Expenditure to 31 January 2010	Projected Outturn 2009/2010	Variance to Budget
	£	£	£	£
Scottish Executive Grant Revenue Received	220,000	220,000	220,000	-
Deferred Income	-	48,270	48,000	48,000
Council Req's Revenue Rec'd	220,000	115,005	172,000	(48,000)
Interest Received	-	0	-	-
Other Income	-	1,683	1,683	1,683
	440,000	384,958	441,683	1,683
Expenditure				
<u>Staff Costs</u>				
Salary GP	218,700	164,074	217,774	(926)
Salary Supn	46,000	34,224	45,624	(376)
Salary NI	21,000	15,721	21,121	121
Advertising	-	0	-	0
Interview Expenses	-	0	-	0
Relocation Expenses	-	0	1,800	1,800
Training/Conferences	2,000	1,897	1,897	(103)
Subscriptions	500	330	330	(170)
	288,200	216,246	288,546	346
<u>Property Costs</u>				
Energy	4,500	1,996	3,331	(1,169)
Cleaning	2,500	1,818	2,276	(224)
Maintenance	1,000	480	480	(520)
Rent	12,000	9,000	12,000	0
Rates	7,000	7,407	7,407	407
	27,000	20,702	25,495	(1,505)
<u>Supplies and Services</u>				
Office Consumables	4,000	5,915	6,109	2,109
Communications	6,500	1,511	5,848	(652)
Insurance	6,500	6,203	6,203	(297)
Information Technology	2,000	1,266	1,281	(719)
Hospitality	1,000	627	627	(374)
Board Expenses - misc.	2,000	2,519	2,519	519
	22,000	18,041	22,587	587
<u>Transport Costs</u>				
Travel and Subsistence	2,000	1,868	2,268	268
Public Transport	2,000	1,695	2,095	95
Parking	2,000	2,075	2,575	575
Expenses - Board Members	1,000	45	565	(435)
	7,000	5,683	7,503	503
<u>Third Party Payments</u>				
Audit Fees External	11,000	3,500	11,000	0
PKC Finance Service	14,000	14,000	14,000	0
PKC Secretariat Service	14,000	14,000	14,000	0
Other Third Party Payments	15,500	11,908	15,500	0
	54,500	43,408	54,500	0
Gross Expenditure	398,700	304,080	398,631	(69)
Net Expenditure	(41,300)	(80,878)	(43,052)	(1,752)

Tactran Income and Expenditure Account
Revenue
2009/2010
Detailed Statement - Travel Plan

Appendix B

Income	Budget	Actual Expenditure to 31 January 2010	Projected Outturn 2009/2010	Variance to Budget
	£	£	£	£
Scottish Executive Grant Revenue Received	39,000	-	39,000	0
Deferred Income	49,000	53,940	49,000	0
Council Req's Revenue Rec'd	-	-	-	-
Interest Received	-	-	-	-
Revenue Accrued	-	-	-	-
	88,000	53,940	88,000	0
Expenditure				
<u>Salary GP</u>	<u>30,000</u>	<u>22,500</u>	<u>30,000</u>	<u>0</u>
<u>Promotional & Advertising & Smarter Measures</u>				
Tay FM Liftshare Promotion	5,200	5,200	5,200	0
Bike Way	150	150	150	0
Tactranliftshare URL	18	18	18	0
Travel Plan Merchandise	3,738	3,714	3,714	(24)
Liftshare Leaflets	409	409	409	0
Liftshare Advertising	-	750	750	750
Liftshare Banners for all Organisations	372	-	372	0
Radio Tay New Year ad	5,980	3,028	5,980	0
Central Fm New Year ad	4,912	1,022	4,912	0
Cycle to Work Books	4,608	-	4,608	0
Liftstshare Upgrade	5,000	-	5,000	0
Liftshare License	5,511	-	5,511	0
Marketing Materials	2,196	-	1,896	(300)
2008/2009 Accruals	-	-	-	0
	38,093	14,291	38,520	427
<u>Sustainable Travel Grant Scheme</u>				
Dundee University Bike Lockers	5,000	4,376	4,376	(624)
Stirling Council City Cycle Map	5,000	-	5,000	0
Angus Council cycle training	1,000	-	1,000	0
Perth and Kinross Promo Day	1,000	-	1,000	0
Dundee Univeristy Bike Compound	1,350	-	1,350	0
NHS Tayside MR Travel Survey	1,000	-	1,000	0
Stirling Council Springkerse improvements	5,000	-	5,000	0
Angus Council Bike Lockers	2,357	-	2,357	0
Dundee University Electric bike	1,000	-	1,000	0
Solar Cities	1,000	-	1,000	0
NHS Tayside PRI - Promotional Mateials	1,000	-	1,000	0
Community Hospital - Bike Lockers	2,500	-	2,500	0
PKC Schools - bike Facilities	5,000	-	5,000	0
2008/2009 Accruals	-	400	400	400
	32,207	4,776	31,983	(224)
Gross Expenditure	100,300	41,567	100,503	203
Net Expenditure	12,300	(12,373)	12,503	203

Tactran Income and Expenditure Account
Revenue
2009/2010
Detailed Statement - RTS

Appendix C

Income	Budget £	Actual Expenditure to 31 January 2010 £	Committed Expenditure 2009/2010	Projected Outturn 2009/2010 £	Variance to Budget £
Scottish Executive Grant Revenue Received	391,000	138,000	253,000	391,000	0
Deferred Income	-	-	-	0	0
Council Req's Revenue Rec'd	-	-	-	-	-
Interest Received	-	-	-	0	0
Perth & Kinross Air Quality Grant	50,000	-	-	40,350	(9,650)
	441,000	138,000	253,000	431,350	(9,650)
Expenditure on Projects					
2008/2009 Accruals	-	(8,105)	8,105	-	0
OS Mapping	4,500	4,431	-	4,431	(69)
Accessibility Planning	12,000	8,450	3,550	12,000	0
RTS Monitoring Framework	20,700	20,970	-	20,970	270
Regional Transport Model	20,000	7,311	2,689	10,000	(10,000)
Tay Estuary Rail Service	20,000	10,450	-	10,450	(9,550)
Park and Ride Strategy	170,000	24,692	137,308	162,000	(8,000)
Demand Responsive Transport	20,000	-	23,000	23,000	3,000
Travel Information Strategy	50,000	1,990	51,010	53,000	3,000
National Cycle Network	10,000	-	22,750	22,750	12,750
Freight Quality Partnership	60,000	24,420	35,930	60,350	350
Dundee Station	10,000	-	20,000	20,000	10,000
Communications	5,000	1,081	3,919	5,000	0
Stakeholder Fora	3,500	1,807	1,693	3,500	0
Car Club	3,000	3,000	-	3,000	0
Health & Transport Action Plan	18,000	9,000	9,000	18,000	0
Road Safety Campaign	2,500	-	2,500	2,500	0
Contingency	40,800	-	20,000	20,000	(20,800)
Gross Expenditure	470,000	109,497	341,454	450,951	(19,049)
Net Expenditure	29,000	(28,503)	88,454	19,601	(9,399)