

REPORT TO: POLICY & RESOURCES COMMITTEE - 8 MARCH 2010

REPORT ON: REVENUE MONITORING 2009/2010

REPORT BY: DIRECTOR OF FINANCE

REPORT NO: 127-2010

1 PURPOSE OF REPORT

- 1.1 To provide Elected Members with an analysis of the 2009/2010 Projected Revenue Outturn as at 31 January 2010 monitored against the adjusted 2009/2010 Revenue Budget.

2 RECOMMENDATIONS

- 2.1 It is recommended that the Elected Members:
- a note that the overall General Fund 2009/2010 Projected Revenue Outturn as at 31 January 2010 shows an overspend of £168,000 against the adjusted 2009/2010 Revenue Budget.
 - b note that the Housing Revenue Account as at 31 January 2010 is projecting an underspend of £72,000 against the adjusted HRA 2009/2010 Revenue Budget.
 - c agree that the Director of Finance will take every reasonable action to ensure that the 2009/2010 Revenue expenditure is below or in line with the adjusted Revenue Budget.
 - d instruct the Director of Finance in conjunction with all Chief Officers of the Council to continue to monitor the Council's 2009/2010 Projected Revenue Outturn.

3 FINANCIAL IMPLICATIONS (see Appendix A)

- 3.1 The overall projected 2009/2010 General Fund Revenue outturn position for the City Council shows an overspend of £168,000 based on the financial information available at 31 January 2010. A system of perpetual detailed monitoring will continue to take place up to 31 March 2010 with the objective of the Council achieving a final outturn which is below or in line with the adjusted 2009/2010 Revenue Budget.
- 3.2 The Housing Revenue Account outturn position for 2009/2010 is currently projecting an underspend of £72,000 based on the financial information available for the period to 31 January 2010. A system of perpetual detailed monitoring will continue to take place up to 31 March 2010 with the objective of the HRA achieving a final outturn which is below or in line with the adjusted 2009/2010 HRA Revenue Budget.

4 BACKGROUND

- 4.1 Following approval of the Council's 2009/2010 Revenue Budget by the Special Policy and Resources Committee on 12 February 2009 this report is now submitted in order to monitor the 2009/2010 Projected Revenue Outturn position as at 31 January 2010, against the adjusted 2009/2010 Revenue Budget.
- 4.2 This report provides a detailed breakdown of departmental revenue monitoring information along with explanations of material variances against adjusted budgets. Where departments are projecting a significant under or overspend against adjusted budget, additional details have been provided. Where departmental expenditure is on target and no material variances are anticipated, additional information has not been provided.

5 RISK ASSESSMENT

- 5.1 In preparing the Council's 2009/2010 Revenue Budget, the Director of Finance considered the key strategic, operational and financial risks faced by the Council over this period (please refer to report 104-2009, approved by Special Policy & Resources Committee on 12 February 2009, for further details). In order to alleviate the impact these risks may have should they occur, a number of general risk mitigation factors are utilised by the Council. These include the:
- system of perpetual detailed monthly budget monitoring carried out by departments
 - general contingency provision set aside to meet any unforeseen expenditure
 - level of general fund balances available to meet any unforeseen expenditure
 - level of other cash backed reserves available to meet any unforeseen expenditure
 - possibility of identifying further budget savings and efficiencies during the year, if required.
- 5.2 The key risks in 2009/2010 have now been assessed both in terms of the probability of whether they will occur and the severity of their impact on the Council should they indeed happen. These risks have been ranked as either zero, low, medium or high. Details of this risk assessment, together with other relevant information including any proposed actions taken by the Council to mitigate these risks, are included in Appendix D to this report.

6 GENERAL FUND SERVICES - MONITORING POSITION AS AT 31 JANUARY 2010

- 6.1 The forecast position as at 31 January 2010 for General Fund services is summarised below:

	<u>Adjusted Budget 2009/10 £000</u>	<u>Forecast 2009/10 £000</u>	<u>Variance £000</u>
Total Expenditure	350,407	350,776	369
Total Income	<u>(350,407)</u>	<u>(350,608)</u>	<u>(201)</u>
Forecast Overspend	<u> -</u>	<u> 168</u>	<u> 168</u>

The forecast position as at 31 January 2010 is shown in more detail in the appendices to this report, as follows:

Appendix A shows the variances between budget and projected outturn for each department/service of the Council.

Appendix B provides detailed explanations for the variances against budget that are shown in Appendix A.

Appendix C lists the budget adjustments that have been undertaken to date. These adjustments include funding transfers and the transfer of budgets between budget headings within the Revenue Budget, allocations from Contingencies and also unspent budgets that have been carried forward from the previous financial year.

Appendix D lists the key strategic, operational and financial risks being faced by the Council. These risks have been assessed and ranked accordingly both in terms of the probability of whether they will occur and the severity of their impact on the Council should they indeed happen. Any changes to the assessment from the previous reporting period, together with any additional comments included, are highlighted in bold type.

- 6.2 The following paragraphs summarise the main areas of variance by department along with appropriate explanations. It should be emphasised that this report identifies projections based on the first ten months of the financial year to 31 January 2010. The figures are therefore indicative at this stage and are used by the Chief Executive, Director of Finance and Chief Officers to identify variances against budget and enable corrective action to be taken as appropriate.

Departmental Commentary

City Development:

6.3 Planning & Transportation (£1,535,000 overspend)

In Building Quality, income for building warrants, planning applications and property enquiries continues to be significantly lower than budgeted, reflecting a reduction in these activities due to the current economic climate. In addition, the level of car parking income is projected to be lower than budgeted reflecting current usage of the Council's off street car parking facilities. The department are also projecting that payments for winter maintenance on roads will be significantly greater than budgeted due the level of activity undertaken during the recent extreme weather conditions. These variances are partly offset by various projected underspends including reduced subsidies being provided to bus operators and savings in electricity costs for street lighting following the renegotiation of this contract.

6.4 Economic Development (£159,000)

In Property Management, income from commercial rents is lower than budgeted due to the increase in vacant lets during the year caused by the current economic climate. The department are also projecting increased expenditure on property costs due to additional maintenance and security costs along with rates and maintenance costs for surplus properties. These variances are partly offset by various underspends and additional income projected by the department.

6.5 Social Work (£839,000 overspend)

The majority of this overspend reflects a number of cost pressures within Children Services. These include the department's share of the residential schools placement budget, together with an anticipated overspend for family placements. The department are also projecting that payments to external bodies for Adult Care and Free Personal Care services will be greater than budgeted reflecting the significant cost pressures surrounding this area including the implementation of new national criteria on waiting times and the current level of demand for this service. These overspends will be partly offset by projected savings in staff costs following a management restructuring exercise and also due to delays in filling staff vacancies.

6.6 Education (£283,000 overspend)

The department are facing a number of cost pressures across all sectors including staff costs and property costs. These overspends are partly being contained through a reduction in supplies and services expenditure (further details of these variances are detailed on Appendix B). Whilst individually these variances may seem large, they should be viewed in the context of the department's overall net controllable revenue budget i.e. £123m. The department will continue to monitor these cost pressures with the objective of achieving a final outturn which is in line with the budget.

6.7 Waste Management (£109,000 underspend)

This reflects lower than budgeted expenditure projected to be recharged from Cleansing Operational Services.

6.8 Finance General (£120,000 underspend)

The above variance reflects additional income that is projected from Joint Boards relating to the development of Resourcelink Human Resources system together with anticipated savings in staff costs due to non filling of vacant posts. These variances will be partly offset by an anticipated overspend in supplies and services expenditure.

6.9 Environmental Health & Trading Standards (£191,000 underspend)

These projected savings mainly relate to staff costs due the current level of unfilled vacancies within the department.

6.10 Finance Revenues (£550,000 underspend)

This mainly reflects additional grant income anticipated by the department together with a projected underspend in staff costs due mainly to unfilled vacancies.

6.11 Capital Financing Costs/Interest on Revenue Balances (£1,500,000 underspend)

Expenditure on capital financing costs is anticipated to be lower than budgeted following the restructuring of loan debt and also due to slippage in the 2009/10 capital programme.

6.12 General Revenue Funding (£201,000 additional income)

Reflects an anticipated increase in General Revenue Funding received from Scottish Government following recent changes to previously notified amounts.

6.13 Other Balances (£475,000 overspend)

Reflects use of balances to fund additional staffing resources for Social Work Child Protection Team and Access Team to address the issues raised in the recent Child Protection Report. Balances have also been utilised to fund additional expenditure incurred due to increase in the number of children that are being accommodated as a result of child protection concerns.

7 HOUSING REVENUE ACCOUNT - MONITORING POSITION AS AT 31 JANUARY 2010

7.1 The forecast position as at 31 January 2010 for the HRA is summarised below:

	<u>Adjusted Budget 2009/10 £000</u>	<u>Forecast 2009/10 £000</u>	<u>Variance £000</u>
Total Expenditure	49,756	49,901	145
Total Income	<u>(49,756)</u>	<u>(49,973)</u>	<u>(217)</u>
Forecast Underspend	_____ -	_____ (72)	_____ (72)

7.2 Expenditure on repairs and relets have increased due to the level of repairs that have been required on properties along with higher than anticipated relet expenditure following an increase in the number of void properties. In addition, the department are also projecting greater than budgeted lost rents and bad debts due to this increase in voids together with various other overspends that are anticipated. This will be partly offset by an underspend in the planned maintenance programme due to some of this work being funded by the department's capital programme together with slippage in a number of projects. In terms of income, rental income is expected to be greater than budgeted following a reduction in the

number of council house sales anticipated. This is partly offset by a projected shortfall in interest on revenue balances due to lower than anticipated interest rates being received on cash balances held. The overall impact is a net underspend of £72,000 against the adjusted HRA 2009/2010 Revenue Budget.

8 CONCLUSION

As in previous years, the Director of Finance will work with all Chief Officers of the Council to monitor the Council's 2009/2010 Revenue Budget and, through prudent budget management, take every reasonable action to achieve an outturn position below or in line with the approved 2009/2010 Revenue Budget.

9 POLICY IMPLICATIONS

This report has been screened for any policy implications in respect of Sustainability, Strategic Environmental Assessment, Anti-Poverty, Equality Impact Assessment and Risk Management.

There are no major issues.

10 CONSULTATIONS

The Chief Executive, Depute Chief Executive (Support Services) and all other Chief Officers have been consulted in the calculation of projected outturns included in this report, insofar as they apply to their own individual department.

11 BACKGROUND PAPERS

None.

MARJORY M STEWART
DIRECTOR OF FINANCE

26 FEBRUARY 2010

DUNDEE CITY COUNCIL

2009/2010 REVENUE OUTTURN MONITORING

PERIOD 1 APRIL 2009 - 31 JANUARY 2010

Appendix A

Statement analysing 2009/2010 Projected Revenue Outturn to Budget (Capital Charges, Central Support & Central Buildings Recharges have been excluded from Departments as these costs are outwith their control).

	Approved Budget £000	Budget Adjustments £000	Adjusted Budget £000	Forecast £000	Worse Than Budget £000	Better Than Budget £000	Net Variance £000	Notes
General Fund Departments								
City Development:								
Planning & Transportation	7,458	102	7,560	9,095	1,535		1,535	1
Economic Development	4,341	(52)	4,289	4,448	159		159	2
Social Work	80,953	965	81,918	82,757	839		839	3
Education	121,649	881	122,530	122,813	283		283	4
Other Housing	2,025		2,025	2,044	19		19	5
Leisure & Communities	22,787	219	23,006	23,006				
Supporting People	12,389		12,389	12,389				
DCS - Land Services Client	2,103		2,103	2,103				
Central Support Services:								
Chief Executive	1,145	139	1,284	1,284				
Personnel	1,427	2	1,429	1,429				
Information Technology	5,175	43	5,218	5,218				
Support Services - Admin/Legal	3,345	7	3,352	3,352				
- Architects	(561)	(7)	(568)	(568)				
Waste Management	15,423	1,106	16,529	16,420		(109)	(109)	6
Finance General	3,433	(24)	3,409	3,289		(120)	(120)	7
Environmental Health & Trading Stds	3,136	124	3,260	3,069		(191)	(191)	8
Miscellaneous Services:								
Chief Executive	409	175	584	584				
Support Services	123		123	123				
Finance Revenues	3,818	11	3,829	3,279		(550)	(550)	9
Dundee CAB	110		110	110				
Contribution to Employment Unit	94		94	94				
	290,782	3,691	294,473	296,338	2,835	(970)	1,865	
Miscellaneous Income	(2,618)		(2,618)	(2,618)				
DCS - Contracting Activities and Land Services	(562)	(3)	(565)	(565)				
Capital Financing Costs /								
Interest on Revenue Balances	23,451		23,451	21,951		(1,500)	(1,500)	10
Contingencies								
General	200	(188)	12	12				
Corporate Savings & Efficiencies	(267)	265	(2)	(2)				
Discretionary NDR Relief	147		147	147				
Supplementary Superannuation Costs	1,678	18	1,696	1,696				
Resources t/f from Capital Programme	(1,600)		(1,600)	(1,600)				
	311,211	3,783	314,994	315,359	2,835	(2,470)	365	
Joint Boards								
Tayside Joint Police Board	18,934		18,934	18,934				
Tayside Fire & Rescue Board	15,115	334	15,449	15,449				
Tayside Valuation Joint Board	1,030		1,030	1,034	4		4	11
Total Expenditure	346,290	4,117	350,407	350,776	2,839	(2,470)	369	
Sources of Income								
General Revenue Funding /								
Contribution from NNDR Pool	(289,074)	(2,393)	(291,467)	(291,668)		(201)	(201)	12
Council Tax	(55,916)		(55,916)	(55,916)				
Use of Balances -								
Committed Balances c/f	(1,300)	(1,033)	(2,333)	(2,333)				
Other Balances		(475)	(475)	(475)				13
Renewal & Repair Fund	0	(216)	(216)	(216)				
(Surplus)/Deficit for the year	0	0	0	168	2,839	(2,671)	168	
Housing Revenue Account	0	0	0	(72)		(72)	(72)	14

REASONS FOR 2009/2010 CONTROLLABLE PROJECTED REVENUE OUTFURN VARIANCES
(Excludes Capital Charges, Central Support Services & Office Recharges)

Appendix B

AT 31 JANUARY 2010

<u>Department</u>	<u>Note</u>	<u>Total Variance £000</u>	<u>Cost Centre</u>	<u>Subjective Analysis</u>	<u>Breakdown of Variance £000</u>	<u>Reason / Basis of Over/(Under)spend</u>
<u>City Development:</u>						
Planning & Transportation	1	1,535	Directorate & Administration	Income	34	Reflects underachievement of budgeted income from external rents.
			Building Quality	Income	669	Income for building warrants, planning applications and property enquiries is lower than budgeted, reflecting a reduction in these activities due to the current economic climate. This is partly offset additional income recharged for public safety.
			Policy & Regeneration	Staff	74	Reflects saving that was assumed in approved budget that has not materialised.
			Sustainable Transport	Third Party Payments	(58)	Reflects reduction in bus route development grants being paid to bus operators.
				Income	43	Reduction in level of income achieved from advertising on bus shelters.
			Winter Maintenance	Third Party Payments	830	Reflects increased activities due to recent weather conditions.
				Income	(92)	Increased recharge for winter maintenance activities to On Street Car Parking.
			Street Lighting	Supplies & Services	(63)	Reflects renegotiation of electricity contract for street lighting.
				Third Party Payments	(26)	Projected saving due to maintenance painting of street lighting columns being deferred.
				Income	(28)	Reflects additional miscellaneous income.
Economic Development	2	159	Off Street Car Parks	Income	146	Reflects shortfall in level of budgeted income for car parking charges.
			City Square	Property Costs	73	Mainly reflects projected overspend on responsive maintenance and health and safety costs.
			Mainstream	Various	(38)	Reflects various cost overheads projected to be lower than budgeted.
				Income	(83)	Additional income projected from various grants and contributions.
			Property Management	Staff Costs	(154)	Staff costs are projected to be underspent mainly due to various unfilled vacancies.
				Property Costs	91	Reflects projected overspend on property maintenance and security costs.
				Income	165	Due to the current economic climate, there are a increased number of vacant lets. This has resulted in lower than budgeted rental income being achieved by the department.
			Surplus Properties	Property	102	Reflects unrecoverable costs e.g. rates and maintenance incurred on surplus properties.

REASONS FOR 2009/2010 CONTROLLABLE PROJECTED REVENUE OUTTURN VARIANCES
(Excludes Capital Charges, Central Support Services & Office Recharges)

Appendix B

AT 31 JANUARY 2010

<u>Department</u>	<u>Note</u>	<u>Total Variance £000</u>	<u>Cost Centre</u>	<u>Subjective Analysis</u>	<u>Breakdown of Variance £000</u>	<u>Reason / Basis of Over/(Under)spend</u>
<u>Social Work</u>	3	839	Departmental	Staff Costs	(740)	Reflects projected savings following management restructuring exercise and delays in filling staff vacancies.
				Third Party Payments	460	Reflects continued significant pressures around adult care and free personal care. In addition, this includes the additional costs anticipated following the implementation of new Scottish Government guidance on national eligibility criteria and waiting times for personal and nursing care.
				Income	(95)	Non-recurring additional income generated through repayment of cash reserves and balances from Social Work funded voluntary bodies.
			Children	Third Party Payments	518	Continued pressure of increase in numbers of placements made to avoid inappropriate care settings for children and also due to effect of fee increases being greater than budgeted
					727	Increased number of looked after children and also increase in the numbers of children requiring permanent substitute care away from their birth parents.
					113	Higher spend anticipated on Community Enabler Scheme and individual care packages for children with disabilities
			Older People	Third Party Payments	(28)	Reduction in payments for external residential placements as demand is being met internally through Craigie House residential home.
				Income	(162)	Mainly due to non-recurring contributions from clients towards residential accommodation in local authority homes.
			Adults		171	Greater demand for respite care.
				Income	(125)	This is mainly due to increased charges for day care services partly offset by withdrawal of service/contribution from Perth & Kinross Council at Whitelap and from Angus Council at Mackinnon Centre.
<u>Education</u>	4	283	Departmental	Staff Costs	350	Staff costs are projected to be greater than budget due to surplus secondary teaching staff.
					200	Reflects salary increments paid to Local Government Employees across all sectors not met within budget.
					354	Mainly due to the increase in the number of care assistants that are required to work with children with additional support needs.
					(250)	Staff training & development costs are projected to be underspent due to a reduction in externally provided training courses.
				Property Costs	170	Reflects net projected overspend on cleaning contract across all sectors.
				Supplies & Services	(685)	Anticipated underspend in various supplies and services expenditure across all sectors.
			Education other than School	Third Party Payments	144	Education Department share of projected overspend on residential and secure placements budget.

REASONS FOR 2009/2010 CONTROLLABLE PROJECTED REVENUE OUTFURN VARIANCES
(Excludes Capital Charges, Central Support Services & Office Recharges)

Appendix B

AT 31 JANUARY 2010

<u>Department</u>	<u>Note</u>	<u>Total Variance £000</u>	<u>Cost Centre</u>	<u>Subjective Analysis</u>	<u>Breakdown of Variance £000</u>	<u>Reason / Basis of Over/(Under)spend</u>
<u>Other Housing</u>	5	19	Miscellaneous	Income	19	Reflects reduction in the number of property enquiries being received due to current economic climate.
<u>Waste Management</u>	6	(109)	Departmental	Third Party Payments	(109)	Reflected lower than budgeted payments made to Cleansing Operational Services.
<u>Finance General</u>	7	(120)	General	Staff	(43)	Staff costs are projected to be underspent mainly due to various unfilled vacancies.
				Supplies & Services	51	Reflects projected overspends on various supplies & services costs including consultancy costs, sales ledger accounts commission and computer licences.
				Income	(132)	Mainly increased recharges to Joint Boards relating to development of ResourceLink HR system.
<u>Env Health & Trading Standards</u>	8	(191)	Regulation	Staff	(174)	Staff costs are projected to be underspent mainly due to various unfilled vacancies.
				Income	(35)	Reflects additional miscellaneous income.
			Pest and Animal Control	Income	18	Reflected shortfall in chargeable income from bird proofing and pest control activities.
<u>Finance Revenues</u>	9	(550)	Revenues	Staff	(148)	Projected underspend due to unfilled vacancies, long-term sick leave and maternity leave, partly offset by increased overtime.
				Supplies & Services	(63)	Reflects projected underspends on various supplies & services costs including printing, stationery and computing costs.
				Income	(336)	Mainly reflects additional administration grant from Department of Works & Pensions together with various other additional income projected to be received.
<u>Capital Financing Costs/ORB</u>	10	(1,500)	Capital Financing Costs/ORB		(1,500)	Reflects lower than anticipated expenditure on capital financing costs following restructuring of loan debt and also slippage in the 2009/10 capital programme.
<u>Tayside Valuation Joint Board</u>	11	4	Requisition	Staff	4	Mainly reflects DCC's share of TVJB projected overspend for financial year 2009/10.
<u>General Revenue Funding</u>	12	(268)	General Revenue Funding		(268)	Reflects anticipated increase in GRF following recent changes to previously notified amounts.
<u>Other Balances</u>	13	475	Other Balances		475	Reflects use of other balances to fund additional staffing resources for Social Work Child Protection Team and Access Team to address the issues raised in the recent Child Protection Report. Expenditure also reflects the increased number of children being accommodated as a result of child protection concerns.

REASONS FOR 2009/2010 CONTROLLABLE PROJECTED REVENUE OUTTURN VARIANCES
(Excludes Capital Charges, Central Support Services & Office Recharges)

Appendix B

AT 31 JANUARY 2010

<u>Department</u>	<u>Note</u>	<u>Total Variance £000</u>	<u>Cost Centre</u>	<u>Subjective Analysis</u>	<u>Breakdown of Variance £000</u>	<u>Reason / Basis of Over/(Under)spend</u>
<u>Housing Revenue Account</u>	14	(72)	Repairs & Relets		500	Reflects increase in the level of repairs and maintenance that are currently required to be carried out through the DCS/Housing Partnership, along with higher than anticipated relet expenditure due to increased number of voids.
			Planned Maintenance		(976)	Anticipated saving in planned maintenance costs following slippage in certain projects and some works being transferred to capital programme.
			Lost Rents and Bad Debts		421	Mainly increase in the lost rents due to greater than anticipated number of void properties (e.g. properties awaiting repairs prior to being relet).
			Rent of Houses		(492)	Additional income collected from rents due to a lower number of council house sales than was anticipated.
			Land Rents		(24)	Increased income due to rent reviews.
			Open Space Maintenance		(85)	Expenditure on open space maintenance is less than anticipated due to a reduction in the number of one off orders.
			Caretaking Services		36	Mainly due to holiday pay arrears payments.
			Loan Charges		94	Overspend reflects higher than budgeted loan repayments.
			IORB		240	Shortfall in income due to the actual level of interest received on balances being lower than the level assumed in the agreed HRA budget.
			Mainstream Furnished		59	Reflects shortfall in rental income for this type of accommodation.
			Star lighting		83	Mainly reflects increased electricity charges.
			Housing Administration		90	Increased expenditure expected on energy costs, car allowances, training and information strategy.
			Grants to Housing Organisations		(18)	Projected savings on grants/contributions to Women's Aid and Energy Advice Team.

	<u>Alloc</u>	<u>2008/09</u>			<u>Transfers</u>	<u>Appendix C</u>	
<u>General Fund Departments</u>	<u>From</u>	<u>Under</u>	<u>Funding</u>	<u>Alloc from</u>	<u>Between</u>	<u>Other</u>	<u>Dept</u>
	<u>Conts</u>	<u>b/fwd</u>	<u>T/Fs</u>	<u>R&R Fund</u>	<u>Depts</u>	<u>Transfers</u>	<u>Totals</u>
	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>
<u>Education</u>							
1. DSM Balances		364					
2. T/f to L&C for physical activities for children					(106)		
3. T/f Staff Costs to Chief Executive					(51)		
4. T/f from Corp Savings & Efficiencies Contingency						(30)	
5. 100 Extra Teachers			90				
6. Teachers Induction Scheme			610				
7. T/f from Gen Cont (Princes Trust)	4						
							881
<u>Social Work</u>							
1. Child Trust Fund Top Up		7					
2. Child Protection Team and Access Team						150	
3. Nethergate Centre Dilapidation Works				103			
4. Adult Support & Protection Implementation Framework			438				
5. T/f from Corp Savings & Efficiencies Contingency						(9)	
6. Additional resources for Child Protection placements / Direct Assistance						325	
7. T/f of Changing Childrens Services Budget to Chief Exec					(72)		
8. T/f Staff Costs to Personnel						(2)	
9. Youth Justice Monies			25				
							965
<u>City Development: Planning & Transportation</u>							
1. T/f from Corp Savings & Efficiencies Contingency						(3)	
2. T/f Staff Costs to Admin & Legal					(12)		
3. SE Regeneration			117				
							102
<u>City Development: Economic Development</u>							
1. Ordnance survey fee					(43)		
2. T/f from Corp Savings & Efficiencies Contingency						(1)	
3. T/f additional superannuation costs to General Fund					(8)		
							(52)
<u>Leisure & Communities</u>							
1. T/f from Education for physical activities for children					106		
2. Maintenance costs payable for Dundee Ice Arena				85			
3. T/f from Corp Savings & Efficiencies Contingency						(4)	
4. Algae reduction (Clatto Reservoir/Stobswell Ponds)				16			
5. T/f from Finance General (Elected Members Remuneration)					1		
6. T/f from Chief Executive re promotional activities					3		
7. Central Library repairs & alterations				8			
8. Grove Academy Equipment				4			
							219
<u>Waste Management</u>							
1. Zero Waste Fund 2008/09 C/Fwd		462					
2. Zero Waste Fund 2009/10			575				
3. Additional share of Zero Waste Fund 2009/10			193				
4. Litter Enforcement Team					(124)		
							1,106
<u>Env Health & Trading Standards</u>							
1. Litter Enforcement Team					124		
							124
<u>CSS - Chief Executive</u>							
1. Community Planning Partnership		21					
2. T/f Staff Costs from Education					51		
3. T/f from Corp Savings & Efficiencies Contingency						(2)	
4. T/f of Changing Childrens Services Budget from Social Work					72		
5. T/f to Leisure & Communities re promotional activities					(3)		
							139
<u>CSS - Personnel</u>							
1. Transfer staff costs from Social Work						2	
							2
<u>CSS - Information Technology</u>							
1. Ordnance survey fee					43		
							43

<u>General Fund Departments</u>	<u>2008/09</u>		<u>Funding</u> <u>T/Fs</u> <u>£000</u>	<u>Alloc from</u> <u>R&R Fund</u> <u>£000</u>	<u>Transfers</u> <u>Between</u> <u>Depts</u> <u>£000</u>	<u>Appendix C</u>	
	<u>Alloc</u> <u>From</u> <u>Conts</u> <u>£000</u>	<u>Under</u> <u>spends</u> <u>b/fwd</u> <u>£000</u>				<u>Other</u> <u>Transfers</u> <u>£000</u>	<u>Dept</u> <u>Totals</u> <u>£000</u>
<u>CSS - Admin & Legal</u>							
1. T/f from Corp Savings & Efficiencies Contingency						(5)	
2. T/f Staff Costs from City Development: Planning & Transportation					12		7
<u>CSS - Architectural Services</u>							
1. T/f additional superannuation costs to General Fund					(7)		(7)
<u>CSS - Finance General</u>							
1. Computer Audit		4					
2. T/f from Corp Savings & Efficiencies Contingency						(26)	
3. T/f to L&C / Gen Cont (Elected Members Remuneration)					(2)		(24)
<u>MS - Chief Executive</u>							
1. Ext Funded Projects (Integrated Child Services)		89					
2. Employment Unit		86					175
<u>MS - Finance Revenues</u>							
1. Non-Domestic Rates Deferral Scheme			11				11
<u>DCS - Contracting Activities and Land Services</u>							
1. T/f additional superannuation costs to General Fund					(3)		(3)
<u>Tayside Fire & Rescue Board</u>							
1. Fire Commutations			334				334
<u>General Contingency</u>							
1. T/f to Corp Savings & Efficiencies						(67)	
2. T/f to Corp Savings & Efficiencies						(118)	
3. T/f from Finance General (Elected Members Remuneration)					1		
4. T/f to Education (Princes Trust)		(4)					(188)
<u>Corporate Savings & Efficiencies Contingency</u>							
1. T/f from General Contingency						67	
2. T/f to various departments						80	
3. T/f from General Contingency						118	265
<u>Supplementary Superannuation Costs</u>							
1. T/f additional superannuation costs from City Development (Ec Dev)					8		
2. T/f additional superannuation costs from CSS - Architectural Services					7		
3. T/f additional superannuation costs from DCS - Contracting Activities and Land Services					3		18
Total Adjustments (General Fund)	0	1,033	2,393	216	0	475	4,117

Risks - Revenue	Assessment		Risk Management / Comment
	Original	Revised	
<u>General Inflation</u> General price inflation may be greater than anticipated.	Low	Low	Corporate Procurement strategy in place, including access to nationally tendered contracts for goods and services. In addition, fixed price contracts agreed for major commodities i.e. gas and electricity.
<u>Pay Awards</u> Pay awards settlements may be greater than anticipated.	Zero	Zero	Existing LG Employees pay award agreed to 31 March 2010 (Teachers to 31 March 2011) therefore not considered as risk for the current financial year.
<u>Single Status</u> The provision for the costs associated with implementing Single Status may be insufficient.	Low	Low	Departmental budgets increased to cover incremental progression through the new grades.
<u>Equal Pay Claims</u> A provision may be required for the cost of equal pay claims.	Low	Low	Relatively few cases being taken through the Employment Tribunal process.
<u>Capital Financing Costs</u> Level of interest rates paid will be greater than anticipated.	Low/ Med	Low/ Med	Treasury Mgmt Strategy. Limited exposure to variable rate funding.
<u>Interest on Revenue Balances</u> Level of interest rates will be lower than anticipated.	Med/ High	Med/ High	Treasury Mgmt Strategy. Reduction in income will be offset by lower temporary borrowing costs.
<u>Savings</u> Failure to achieve agreed level of savings & efficiencies.	Low/ Med	Low/ Med	General risk mitigation factors (ref para 5.1), in particular, regular monitoring by departments to ensure savings targets are met.
<u>Emerging Cost Pressures</u> The possibility of new cost pressures or responsibilities emerging during the course of the financial year.	Low/ Med	Low/ Med	General risk mitigation factors (ref para 5.1), in particular, regular monitoring by departments to ensure cost pressures are identified early and corrective action can be taken as necessary.
<u>Chargeable income</u> The uncertainty that the level of chargeable income budgeted will be received.	Med/ High	Med/ High	General risk mitigation factors (ref para 5.1), in particular, regular monitoring by departments to ensure any shortfalls are identified as early as possible and corrective action can be taken as necessary.
<u>Council Tax Collection</u> Provision for non-collection of Council Tax (3.2%) may not be adequate.	Low	Low	Provision set takes cognisance of amounts collected for previous financial years. Non-payers subject to established income recovery procedures.
<u>New Accounting Standards</u> The impact of adopting International Financial Reporting Standards (IFRS) is unclear.	Zero	Zero	The implementation of IFRS has been largely deferred to 2010/11. Any significant financial impacts are likely to be mitigated by government legislation.