

**REPORT TO: FINANCE COMMITTEE - 16 OCTOBER 2006**

**REPORT ON: REVENUE MONITORING 2006/2007**

**REPORT BY: HEAD OF FINANCE**

**REPORT NO: 575-2006**

## **1 PURPOSE OF REPORT**

- 1.1 To provide Elected Members with an analysis of the 2006/2007 Projected Revenue Outturn as at 31 August 2006 monitored against the adjusted 2006/2007 Revenue Budget.

## **2 RECOMMENDATION**

- 2.1 It is recommended that the Elected Members:
- a note that the overall General Fund 2006/2007 Projected Revenue Outturn as at 31 August 2006 shows an overspend of £131,000 against the adjusted 2006/2007 Revenue Budget.
  - b note that the Housing Revenue Account Projected Outturn is projecting an underspend of £182,000 against the HRA 2006/2007 Revenue Budget.
  - c agree that the Head of Finance will take every reasonable action to ensure that the 2006/2007 Revenue expenditure is below or in line with the adjusted Revenue Budget.
  - d instruct the Head of Finance in conjunction with all Chief Officers of the Council to continue to monitor the Council's 2006/2007 Projected Revenue Outturn.

## **3 FINANCIAL IMPLICATIONS (see Appendix A)**

- 3.1 The overall projected 2006/2007 General Fund Revenue outturn position for the City Council shows an overspend of £131,000 based on the financial information available at 31 August 2006. A system of perpetual detailed monitoring will continue to take place up to 31 March 2007 with the objective of the Council achieving a final outturn which is below or in line with the adjusted 2006/2007 Revenue Budget.
- 3.2 It should be noted that the general contingency provision for unforeseen or emergency expenditure within the 2006/2007 Revenue Budget is only £200,000, therefore departments are expected to review expenditure and income to ensure that the actual outturn is below or in line with the 2006/2007 Revenue Budget. An additional contingency of £1,000,000 is held for costs related to Single Status.
- 3.3 The Housing Revenue Account outturn position for 2006/2007 is currently projecting an underspend of £182,000 based on the financial information available for the period to 31 August 2006. This underspend will result in a corresponding transfer to the Renewal and Repair Fund. The outturn position will then be in line with the adjusted 2006/2007 Housing Revenue Account Budget.

## **4 SUSTAINABILITY POLICY IMPLICATIONS**

None.

## 5 EQUAL OPPORTUNITIES IMPLICATIONS

None.

## 6 BACKGROUND

- 6.1 Following approval of the Council's 2006/2007 Revenue Budget by the Special Finance Committee on 13 February 2006 this report is now submitted in order to monitor the 2006/2007 Projected Revenue Outturn position as at 31 August 2006, against the adjusted 2006/2007 Revenue Budget.
- 6.2 The Final 2006/2007 Revenue Budget included a contingency provision of £200,000 to cover any unforeseen items of expenditure, which may occur during the course of the financial year. As at 31 August 2006, £107,000 of this provision has been allocated and it is anticipated that the remainder of this money will be fully committed by the end of the financial year. The contingency for Single Status is £1,000,000 in 2006/2007, however, it is not anticipated that this will all be required as the results of Single Status are unlikely to be fully implemented before 31 March 2007.
- 6.3 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, additional information has not been provided.

## 7 GENERAL FUND SERVICES - MONITORING POSITION AS AT 31 AUGUST 2006

- 7.1 The forecast position as at 31 August 2006 for General Fund services is summarised below:

	<u>Adjusted Budget 2006/07 £000</u>	<u>Forecast 2006/07 £000</u>	<u>Variance £000</u>
Total Expenditure	286,043	286,190	147
Total Income	<u>(286,043)</u>	<u>(286,059)</u>	<u>(16)</u>
Forecast Overspend	_____ -	_____ 131	<u>131</u>

The forecast position as at 31 August 2006 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.

The following paragraphs summarise the main areas of variance by department along with appropriate explanations.

- 7.2 It should be emphasised that this report identifies projections based on the first five months of the financial year to 31 August 2006. The figures are therefore indicative at this stage and are used by the Chief Executive, Head of Finance and Chief Officers to identify variances against budget and enable corrective action to be taken as appropriate.

### **Departmental Commentary**

7.3 **Social Work (£274,000 - overspend)**

The projected overspend is largely due to acknowledged pressures in the care home placements budget, in the residential schools budget and in various community care services.

7.4 **Leisure & Communities (£160,000 - overspend)**

The projected overspend relates mainly to staff costs and property costs. On staff costs, the number of vacant posts is less than anticipated meaning that the slippage allowances built into the budget are not being met. On property costs, a number of budget heads (eg rates, maintenance, cleaning etc) across the department are expected to be overspent. These overspends are partly offset by additional income.

7.5 **Economic Development (£150,000 - overspend)**

The overspend relates to a number of areas within the department. There is an anticipated shortfall in the level of external rental income that will be received this financial year. In addition to this, the department is projecting a shortfall in the level of advertising income and other income that will be achieved. There is a projected overspend at Dundee Airport due mainly to additional property costs. Additional property costs relating to repairs, maintenance and security have also resulted in a projected overspend with Property Management. The overspends are partly offset by savings in staff budgets within the department to give a projected net departmental overspend of £150,000.

7.6 **Planning & Transportation (£129,000 - overspend)**

In street lighting, additional electricity costs of £116,000 are anticipated following the contract renewal. In off-street car parking a shortfall in income of £218,000 is anticipated, together with additional security costs of £68,000. These projected overspends will be partly offset by additional income and savings from vacant posts.

7.7 **Education (£77,000 - overspend)**

A shortfall in income of £250,000 is projected in the Special Education sector. This is due to a drop in the number of placements made by other authorities. Also, an increase in the number of pupils requiring home-to-school transport has resulted in a further projected overspend of £61,000 in this sector. An overspend of £104,000 in property costs is anticipated due to additional cleaning costs associated with school lets. The possibility of recovering some of these costs is being investigated. Overspends are also anticipated in respect of SQA exam fees and residential school placements. The projected overspends are partly offset by various grants carried forward from 2005/06 and by a reduced take-up of school clothing grants.

7.8 Finance Revenues (£35,000 - underspend)

The above is mainly due to additional Department for Works and Pensions income and other miscellaneous savings, partly offset by minor overspends on staff costs and property costs.

7.9 Capital Financing Costs/IORB (£200,000 - underspend)

The above relates to additional income projected from interest on revenue balances.

7.10 Single Status (£417,000 - underspend)

The delay in the introduction of Single Status has reduced the likely spend during the financial year 2006/2007.

**8 HOUSING REVENUE ACCOUNT - MONITORING POSITION AS AT 31 AUGUST 2006**

8.1 The forecast position as at 31 August 2006 for the Housing Revenue Account is summarised below:

	<u>Approved Budget 2006/07 £000</u>	<u>Forecast 2006/07 £000</u>	<u>Variance £000</u>
Total Expenditure	44,561	44,229	(332)
Total Income	<u>(44,561)</u>	<u>(44,411)</u>	<u>150</u>
Forecast Underspend	_____ -	<u>_(182)</u>	<u>(182)</u>

8.2 The above underspend is mainly due to projected savings in property costs and housing administration costs. These underspends are offset by various other miscellaneous overspends anticipated by the department. The net underspend of £182,000 will result in a transfer to the Renewal & Repair Fund and so bring the HRA outturn in line with the approved Revenue Budget.

**9 CONCLUSION**

As in previous years, the Head of Finance will work with all Chief Officers of the Council to monitor the Council's 2006/2007 Revenue Budget and, through prudent budget management, take every reasonable action to achieve an outturn position below or in line with the approved 2006/2007 Revenue Budget.

**10 CONSULTATIONS**

The Chief Executive, Depute Chief Executive (Finance), 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  
HEAD OF FINANCE**

**06 OCTOBER 2006**

**DUNDEE CITY COUNCIL**  
**2006/2007 REVENUE OUTTURN MONITORING**  
**PERIOD 1 APRIL 2006 - 31 AUGUST 2006**

Statement analysing 2006/2007 Projected Revenue Outturn to Budget (Capital Charges, Central Support  
 Central Buildings Recharges have been excluded from Departments as these costs are outwith their contr

	Approved Budget £000	Budget Adjustments £000	Adjusted Budget £000	Forecast £000	Worse Than Budget £000	Better Than Budget £000	Net Variance £000	Notes
<b>General Fund Departments</b>								
Social Work	64,402	857	65,259	65,533	274		274	1
Leisure & Communities	18,909	504	19,413	19,573	160		160	2
Economic Development	4,037	137	4,174	4,324	150		150	3
Planning & Transportation	9,999	(2,941)	7,058	7,187	129		129	4
Education	97,475	607	98,082	98,159	77		77	5
<u>Miscellaneous Services</u>								
Chief Executive	65	20	85	85				
Support Services	180		180	180				
Finance Revenue:	3,205	70	3,275	3,240		(35)	(35)	6
Payments to Other Bodies:	112		112	112				
Waste Management	13,810		13,810	13,810				
Environmental Health & Trading Stds	2,481	81	2,562	2,562				
DCS - Land Services Client	2,201		2,201	2,201				
Other Housing	1,237		1,237	1,237				
Supporting People	0		0	0				
Miscellaneous Income	(2,480)		(2,480)	(2,480)				
<u>Central Support Services</u>								
Chief Executive	1,017	49	1,066	1,066				
Personnel	1,433	(7)	1,426	1,426				
Information Technology	5,266		5,266	5,266				
Support Services - Admin/Legal	3,054	(3)	3,051	3,051				
- Architects	(433)	(5)	(438)	(438)				
Finance General	2,878		2,878	2,878				
	228,848	(631)	228,217	228,972	790	(35)	755	
DCS - Contracting Activities	(475)		(475)	(475)				
Capital Financing Costs /								
Interest on Revenue Balances	22,011	260	22,271	22,071		(200)	(200)	7
Contingencies - General	200	(107)	93	93				
- Single Status	1,000		1,000	583		(417)	(417)	8
Discretionary NDR Relief	118		118	136	18		18	9
Supplementary Superannuation Costs	1,549	88	1,637	1,637				
	253,251	(390)	252,861	253,017	808	(652)	156	
<b>Joint Boards</b>								
Tayside Joint Police Board	18,269		18,269	18,269				
Tayside Fire & Rescue Board	13,929		13,929	13,929				
Tayside Valuation Joint Board	984		984	975		(9)	(9)	10
	286,433	(390)	286,043	286,190	808	(661)	147	
<b>Total Expenditure</b>								
<b>Sources of Income</b>								
Revenue Support Grant	(178,918)	2,693	(176,225)	(175,598)	627		627	11
Contribution from NNDR Pool	(51,982)		(51,982)	(52,625)		(643)	(643)	12
Council Tax	(55,533)		(55,533)	(55,533)				
Use of Balances -								
Committed Balances c/	0	(2,203)	(2,203)	(2,203)				
Renewal & Repair Func	0	(100)	(100)	(100)				
	0	0	0	131	1,435	(1,304)	131	
<b>(Surplus)/Deficit for the year</b>	0	0	0	131	1,435	(1,304)	131	
<b>Housing Revenue Account</b>								
	0	(182)	(182)	(182)	NIL	NIL	NIL	

**REASONS FOR 2006/07 CONTROLLABLE PROJECTED REVENUE OVERTURN VARIANCES**  
**(Excludes Capital Charges, Central Support Services & Office Recharges)**  
**AT 31ST AUGUST 2006**

<u>Department</u>	<u>Note</u>	<u>Total Variance £000</u>	<u>Breakdown of 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>	1	274	573	Children	Staff Costs	330	Non-achievement of overall staff slippage target.		
					Property Costs	27	Mainly due to continuing high cost of energy and inadequate budget provision within Children Residential Units.		
					Third Party Payments	116	Mainly due to residential and secure care fee increases being greater than budgeted provision.		
						<u>100</u>	Increased number of looked after children in family placement.		
					(209)	Older People	Staff Costs	(263)	Vacant posts not filled to achieve Community Care's overall staff slippage target (see Adults overspend below).
							Transport Costs	(30)	Expenditure on transport hire and car allowances / mileage is estimated to be lower than budget.
					Third Party Payments	220	Continued pressure to meet delayed discharge from hospital targets, impact of withdrawal of residential allowance on 2006/07 budget and greater demand for respite care and supported accommodation.		
						(170)	Part year effect of implementation of initiatives funded from new monies in 2006/07.		
						Income	<u>34</u>	Due to a shortfall in income from charging.	
				163	Adults	Staff Costs	177	Mainly in Learning Disabilities Residential Care.	
						Property Costs	16	Mainly due to continuing high cost of energy.	
						Transport Costs	<u>(30)</u>	Expenditure on transport hire and car allowances / mileage is estimated to be lower than budget.	
	(18)	Service Strategy & Performance	Staff Costs	<u>(18)</u>	Delay in filling vacant Senior Officer post to meet staff slippage target and part year effect of establishment of new Supporting People Officer post.				
	(235)	Support Services	Staff Costs	<u>(235)</u>	Due to vacancies in Welfare Rights, Staff Development Service, Human Resources and Finance Services.				
<u>Leisure &amp; Communities</u>	2	160	(23)	Parks	Staff Costs	20	Anticipated overspend on staffing for manual staff transferred from DCS during 2005/06 not incorporated into permanent posts.		
					Income	<u>(43)</u>	Backdated recharges for events at Caird Park & Riverside and higher than anticipated income from Wildlife Centre, seasonal activities & cemeteries .		
			29	Heritage & Arts	Property Costs	<u>29</u>	Underprovision for Caird Hall rates currently under appeal and no provision for Dudhope Arts Centre property, maintenance and utility costs.		
			45	Leisure & Sports	Property Costs	<u>45</u>	Overspend on Leisure Centre property maintenance partly compensated by underspend on energy costs.		

**REASONS FOR 2006/07 CONTROLLABLE PROJECTED REVENUE OUTFURN VARIANCES**

Appendix B

**(Excludes Capital Charges, Central Support Services & Office Recharges)**

**AT 31ST AUGUST 2006**

<u>Department</u>	<u>Note</u>	<u>Total Variance £000</u>	<u>Breakdown of 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>Leisure &amp; Communities</u> contd			152	Library & Information	Staff Costs	104	Budgeted slippage not being met.
					Property Costs	48	Mainly increase in rates for Central Library and cleaning costs.
			(70)	Community Based Functions	Staff Costs	(42)	Mainly sessional staff vacancies within Adult Learning and Youth cost centres.
					Property Costs	10	Mainly increase in cleaning charges and energy costs.
					Supplies & Services	29	Mainly purchase of equipment at Ancrum and expenditure on CRF funded projects within centres, which will be partly compensated for by additional income and underspends on various supplies and services cost heads.
					Income	(67)	Mainly increase in income at Ancrum for equipment hire and CRF funding for various projects at centres.
			41	Community Regeneration	Staff Costs	41	Budgeted slippage not being met.
			(14)	Corporate & Management	Staff Costs	26	Mainly additional sessional costs for translation service due to higher demand.
					Supplies & Services	(18)	Mainly underspends on miscellaneous supplies and advertising.
					Income	(22)	Mainly Increased income anticipated for translation service due to higher demand.
<u>Economic Development</u>	3	150	64	Dundee Airport	Staff Costs	(12)	Savings on training costs, partly offset by additional overtime for fire crews.
					Property Costs	83	Overspend on non-domestic rates due to revaluation, partly offset by refund expected from appeal. Repairs and maintenance and energy costs are also expected to exceed the available budgets.
					Supplies & Services	11	Additional expenditure on Jet A1 and Avgas fuel purchases and technical equipment, partially offset by savings on security and other outlays.
					Income	(18)	Additional fuel sales partly offset by the lower than expected ScotAirways income due to passenger numbers being less than projected.
			3	City Square	Property Costs	3	Energy and cleaning costs are expected to exceed the available budgets. Partly offset by anticipated rates refund from current appeal.
			(58)	Directorate & Admin	Staff Costs	(44)	Savings are expected in staff costs due to vacant posts and family friendly working arrangements.
					Supplies & Services	(14)	Sundry savings are anticipated on telephones, periodicals, other outlays and postages. These are partly offset by additional expenditure on stationery.

**REASONS FOR 2006/07 CONTROLLABLE PROJECTED REVENUE OUTTURN VARIANCES**

Appendix B

**(Excludes Capital Charges, Central Support Services & Office Recharges)**

**AT 31ST AUGUST 2006**

<u>Department</u>	<u>Note</u>	<u>Total Variance £000</u>	<u>Breakdown of 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>Economic Development contd</u>			(88)	Mainstream	Staff Costs	(164)	Projected savings from vacant posts in the Business Development Section.
					Supplies & Services	31	Additional expenditure on projects which is not matched completely by increased income. Computer costs are also higher than budget due to the development of departmental and corporate systems.
					Income	<u>45</u>	The Tay Training income budget is not expected to be entirely achieved as the number of trainees has declined.
			216	Property Management	Staff Costs	(49)	Savings are expected in staff costs due to vacant posts.
					Property Costs	140	An overspend is expected in the repairs and maintenance areas. Also security costs are expected to be higher than budgeted due to the impact of the minimum wage alteration and surplus property requirements. Partly offset by savings on rent and service charges due to the reduction in the number of leased properties.
					Supplies & Services	33	Computer costs are expected to exceed the budget due to additional requirements for the GVA Property Management system.
					Income	<u>92</u>	The department anticipates a shortfall in advertising income. In addition, property rental income will be less than budget given the current commercial / industrial rental market situation.
			<u>13</u>	Tayside House	Property Costs	1	Projected overspends on energy and security, partly offset by expected rates refund from current appeal.
					Supplies & Services	<u>12</u>	Additional expenditure is projected on telephone and miscellaneous costs.
	<u>Planning &amp; Transportation</u>	4	129	(103)	Building Quality	Income	<u>(103)</u>
			(66)	Policy & Regeneration	Staff Costs	<u>(66)</u>	Savings expected in staff costs due to the non-filing of vacant posts.
			(36)	Traffic & Transportation	Staff Costs	<u>(36)</u>	Savings expected in staff costs due to the non-filing of vacant posts.
			48	Street Lighting	Staff Costs	(22)	Savings expected in staff costs due to the non-filing of vacant posts.
					Supplies & Services	116	Reflects electricity contract renewal terms, effective from 1 July 2006.
					Income	<u>(46)</u>	Increased income due to higher than anticipated level of rechargeable works.
			286	Off Street Car Parking	Supplies & Services	68	This is mainly due to increased security services.
					Income	<u>218</u>	Mainly due to a potential shortfall in the expected level of parking income..



**REASONS FOR 2006/07 CONTROLLABLE PROJECTED REVENUE OUTTURN VARIANCES**

Appendix B

**(Excludes Capital Charges, Central Support Services & Office Recharges)**

**AT 31ST AUGUST 2006**

<u>Department</u>	<u>Note</u>	<u>Total Variance £000</u>	<u>Breakdown of 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>Education</u>	5	77	(298)	Primary	Property Costs	48	No budget for cleaning variations (e.g cleans after lets). Possibility of recharging groups hiring the facilities being investigated.	
					Income	(346)	Various grants carried forward from 2005/06 resulting in additional income this year.	
				96	Secondary	Property Costs	56	No budget for cleaning variations (e.g cleans after lets). Possibility of recharging groups hiring the facilities being investigated.
						Third Party Payments	40	Higher than budgeted SQA Fees. Budgets based on previous 3 years pupil to exam ratio trends. Ratios will vary year on year with resulting overs/unders.
				311	Special	Transport Costs	61	Increase in pupils requiring "Home to School" transportation.
						Income	250	Reduction in Special Education Needs recoveries due to a drop in the number of placements made by other authorities.
25	Education Other Than At School	Third Party Payments	25	Projected overspend on Residential Schools placements.				
<u>Finance Revenues</u>	6	(35)	(35)	Revenues	Staff Costs	13	Projected overspend on APT&C staff costs.	
					Property Costs	8	Mainly increased rates for City House.	
					Supplies & Services	(24)	Mainly reduced postage costs.	
					Transport	(8)	Reduced staff travel costs.	
					Income	(24)	Mainly increased Department for Work & Pensions Performance Standard Fund Fraud income.	
<u>Capital Financing Costs / Interest on Revenue Balances</u>	7	(200)	(200)	Interest on Revenue Balances		(200)	Additional income projected from interest on revenue balances.	
<u>Single Status Contingency</u>	8	(417)	(417)		Contingency	(417)	The delay in the implementation of Single Status has reduced the projected outturn.	
<u>Discretionary NDR Relief</u>	9	18	18	Discretionary NDR Relief	Reliefs Granted	18	Increased costs arising from new discretionary reliefs being awarded.	
<u>Joint Boards - Tayside Valuation JB</u>	10	(9)	(9)		Requisitions	(9)	Saving in staff costs due mainly to vacant posts and reduced overtime.	
<u>Revenue Support Grant</u>	11	627	627		Income	627	Re-profiling of RSG / Contribution from NNDR Pool.	
<u>Contribution from NNDR Pool</u>	12	(643)	(643)		Income	(643)	Re-profiling of RSG / Contribution from NNDR Pool.	

## SUMMARY OF BUDGET ADJUSTMENTS AS AT 31 AUGUST 2006

	<u>Allocation</u> <u>From</u> <u>Contingencies</u> <u>£000</u>	<u>2005/06</u> <u>Underspend</u> <u>Brought</u> <u>Forward</u> <u>£000</u>	<u>2005/06</u> <u>Q of Life</u> <u>Brought</u> <u>Forward</u> <u>£000</u>	<u>Funding</u> <u>Transfers</u> <u>£000</u>	<u>Budget</u> <u>Transfers</u> <u>Between</u> <u>Departments</u> <u>£000</u>	<u>Departmental</u> <u>Totals</u> <u>£000</u>
<u>Education</u>						
1. DSM Balances		555				
2. PPP Development Costs		332				
3. NGfL Leasing Budget t/f (now capital)					(260)	
4. Staff Restructuring Costs					(20)	
						607
<u>Social Work</u>						
1. Community Care Equipment & Adaptations		8				
2. Community Alarms		54				
3. Working with Families Fund		7				
4. Choose Life Funding		50				
5. Additional Specific Training Grant		92				
6. Intensive Support and Monitoring Services		138				
7. Cowan Grove		100				
8. Changing Children's Services Fund (t/f to RSG)				408		
						857
<u>Planning &amp; Transport</u>						
1. White Street Lighting			128			
2. Unadopted Footpaths			34			
3. Adopted Footpaths			3			
4. E-Planning Compact (IT Equipment)		48				
5. Concessionary Fares (t/f to TSEA)				(3,101)		
6. Staff Restructuring Costs					(53)	
						(2,941)
<u>Economic Development</u>						
1. Xmas Lights	37					
2. Transfer from Renewal & Repair Fund	100					
						137
<u>Leisure &amp; Communities</u>						
1. Playgrounds/Skateparks/ Parks Improvements			85			
2. Factory Skatepark			60			
3. Joint Health Work / Young People			25			
4. Literacy & Numeracy		70				
5. Youth Justice - Local Act Fund		74				
6. BNSF Admin Fee		190				
						504
<u>Environmental Health &amp; Trading Standards</u>						
1. Environmental Wardens		70				
2. Enforcement of Smoking Ban		11				
						81
<u>Chief Executive</u>						
1. Community Planning Partnerships		49				
2. Employment Disability Unit		20				
						69
<u>Personnel</u>						
1. Staff Restructuring Costs					(7)	
						(7)
<u>Admin / Legal</u>						
1. Staff Restructuring Costs					(3)	
						(3)
<u>Architects</u>						
1. Staff Restructuring Costs					(5)	
						(5)
<u>Finance Revenues</u>						
1. Security Against Fraud & Error	70					
						70
<u>Capital Financing Costs / IORB</u>						
1. NGfL Leasing Budget t/f from Education					260	
						260
<u>General Contingency</u>						
1. Transfer to Finance Revenues	(70)					
2. Transfer to Economic Development	(37)					
						(107)
<u>Supplementary Superannuation Costs</u>						
1. Transfer from Education for Staff Restructuring					20	
2. Transfer from P&T for Staff Restructuring					53	
3. Transfer from Personnel for Staff Restructuring					7	
2. Transfer from Admin / Legal for Staff Restructuring					3	
2. Transfer from Architects for Staff Restructuring					5	
						88
	100	1,868	335	(2,693)	0	(390)