## **REPORT TO: FINANCE COMMITTEE - 14 NOVEMBER 2005**

- REPORT ON: REVENUE MONITORING 2005/2006
- **REPORT BY: DEPUTE CHIEF EXECUTIVE (FINANCE)**

**REPORT NO: 657-2005** 

## 1 **PURPOSE OF REPORT**

1.1 To provide Elected Members with an analysis of the 2005/2006 Projected Revenue Outturn as at 30 September 2005 monitored against the adjusted 2005/2006 Revenue Budget.

# 2 **RECOMMENDATION**

- 2.1 It is recommended that the Elected Members:
  - a note that the overall General Fund 2005/2006 Projected Revenue Outturn as at 30 September 2005 shows an overspend of £176,000 against the adjusted 2005/2006 Revenue Budget.
  - b note that the Housing Revenue Account Projected Outturn is projecting an overspend of £307,000 against the adjusted 2005/2006 Revenue Budget.
  - c agree that the Depute Chief Executive (Finance) will take every reasonable action to ensure that the 2005/2006 Revenue expenditure is below or in line with the adjusted Revenue Budget.
  - d instruct the Depute Chief Executive (Finance) in conjunction with all Chief Officers of the Council to continue to monitor the Council's 2005/2006 Projected Revenue Outturn.

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

- 3.1 The overall projected 2005/2006 General Fund Revenue outturn position for the City Council shows an overspend of £176,000 based on the financial information available at 30 September 2005. A system of perpetual detailed monitoring will continue to take place up to 31 March 2006 with the objective of the Council achieving a final outturn which is below or in line with the adjusted 2005/2006 Revenue Budget.
- 3.2 It should be noted that the Contingency provision for unforeseen or emergency expenditure within the 2005/2006 Revenue Budget is only £200,000, therefore departments are expected to review expenditure and income to ensure that the actual outturn is in line with the 2005/2006 Revenue Budget.
- 3.3 The Housing Revenue Account outturn position for 2005/2006 is currently projecting an overspend of £307,000 based on the financial information available for the period to 30 September 2005. This overspend will result in a corresponding transfer from the Renewal and Repair Fund. The outturn position will then be in line with the adjusted 2005/2006 Housing Revenue Account budget.

# 4 LOCAL AGENDA 21 IMPLICATIONS

None.

# 5 EQUAL OPPORTUNITIES IMPLICATIONS

None.

# 6 BACKGROUND

- 6.1 Following approval of the Council's 2005/2006 Revenue Budget by the Special Finance Committee on 10 February 2005 this report is now submitted in order to monitor the 2005/2006 Projected Revenue Outturn position as at 30 September 2005, against the adjusted 2005/2006 Revenue Budget.
- 6.2 The Final 2005/2006 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 30 September 2005, £56,000 of this provision has been spent and it is anticipated that the remainder of that this money will be fully committed by the end of the financial year.

# 7 GENERAL FUND - REASONS FOR VARIANCES

- 7.1 Appendix A shows the variances between budget and projected outturn for each department/service of the Council and the following paragraphs identify 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 six months of the financial year to 30 September 2005. The figures are therefore indicative at this stage and are used by the Chief Executive, Depute Chief Executive (Finance) and Chief Officers to identify variances against budget and enable corrective action to be taken as appropriate.

## **Overspends**

## 7.3 <u>Social Work (£506,000)</u>

There is a projected overspend of £930,000 in the Care Home Placements Budget due to the continued pressure on the department to meet delayed discharge from hospital targets. To date Dundee City Council has made good progress against these targets, however, a reduction in placements is now being implemented and this is likely to adversely impact on this performance. In addition, an overspend of £100,000 is projected for the Family Placements scheme due to the increase in the number of children being looked after. These overspends are offset by additional monies that have been received for new initiatives including Supporting People, Youth Justice, Children's Services and Mental Health.

### 7.4 Economic Development (£399,000)

The overspend is due to the anticipated shortfall in the level of external rental income that will be received this financial year. The Director of Economic Development has advised that the budgeted rental income is not achievable given the current commercial/industrial rental market situation. In addition to this, the department is projecting a shortfall in the level of advertising income that will be achieved.

#### 7.5 DCS - Contracting Activities (£355,000)

Due to reductions in the level of turnover, actual outturn to September indicates that DCS -Contracting Activities will not achieve its budgeted surplus in full. A review of investment requirements is currently being undertaken with a view to deferring purchases that will result in savings during the current financial year. In addition, the Director of Dundee Contract Services is targeting reductions in overhead expenditure, which will generate savings of £250,000 per annum.

### 7.6 Waste Management (£124,000)

This relates mainly to a projected overspend in third party payments due to the increased cost of recycling and disposing of cyclone and filter ash from the DERL waste-to-energy plant following the renegotiation of this contract ( $\pounds$ 208,000). This anticipated overspend will be offset by various budget underspends and additional income.

## **Underspends**

#### 7.7 Education (£800,000)

The projected underspend reflects savings arising from the impact of falling school rolls and delays in appointing Business Managers. Whilst a projected underspend of £800,000 may appear to be a large figure, it equates to under 1% of the Education Department's net revenue budget of £97m. In addition, the department is attempting to contain the impact of substantial increases in energy prices, the full extent of which is not yet known.

# 7.8 <u>Communities (£94,000)</u>

The above relates mainly to Staff Costs due to non-filling of vacancies in order to contain the impact of substantial increases in energy prices, the full extent of which is not yet known.

#### 7.9 Finance Revenues (£65,000)

The projected underspend reflects additional monies received for fraud initiatives and the purchase of replacement computer hardware that were not included in the department's budget.

#### 7.10 Finance General (£55,000)

This is mainly due to a projected underspend in Staff Costs because of unfilled vacant posts together with various other miscellaneous underspends.

# 8 HOUSING REVENUE ACCOUNT - REASONS FOR VARIANCES

The approved 2005/2006 Housing Revenue Account Revenue Budget was reduced by £1,000,000 in the submission to meet the Scottish Housing Quality Standard. The Housing Revenue Account overall position for 2005/2006 is projecting an overspend of £307,000 as compared with the adjusted 2005/2006 Revenue Budget. This overspend is mainly due to the level of repairs and relets currently being carried out together with a shortfall in budgeted rental income due to increased council house sales.

#### 9 CONCLUSION

As in previous years, the Depute Chief Executive (Finance) will work with all Chief Officers of the Council to monitor the Council's 2005/2006 Revenue expenditure and, through prudent budget management, take every reasonable action to achieve an outturn position at or below the approved 2005/2006 Revenue Budget.

# 10 CONSULTATIONS

The Chief Executive, the 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.

DAVID K DORWARD DEPUTE CHIEF EXECUTIVE (FINANCE) 9 NOVEMBER 2005

#### DUNDEE CITY COUNCIL 2005/2006 REVENUE OUTTURN MONITORING PERIOD 1 APRIL 2005 - 30 SEPTEMBER 2005

**1**2

Statement analysing 2005/2006 Projected Revenue Outturn to Budget (Capital Charges, Central Support & Central Buildings Recharges have been excluded from Departments as these costs are outwith their control).

Final         Transfers from/ Revenue         Adjusted         Projected         Model Project           Budget         General & 2005/06         R & Rund         2005/06		(col 1)	(col 2)	(col 3)	(col 4)	(col 5)	(col 6) Previous
Department         (col 1+2)         (col 1+2)         (col -3)         N           Social Work         61,225         645         61,870         62,376         506         44           Social Work         61,225         645         61,870         62,376         506         44           Common Development         3,717         3,717         4,116         399         40           Other Housing         1,133         1,133         1,133         1,134         11         14           Claisure & Artis         10,843         321         11,164         11,104         11         104           Miscellaneous Income         (2,627)         (2,627)         (2,627)         (2,627)         (2,627)           Supporting People         0         14<		Revenue Budget 2005/06	(to) Contingency, General & R & R Fund	Revenue Budget 2005/06	Revenue Expenditure 2005/06	Budget Variance 2005/06	Months Projected Variance 2005/06 £000
Social Work         61,225         645         61,870         62,376         506         44           Economic Development         3,717         3,717         4,115         399         44           Waste Management         13,794         13,794         13,918         124         11           Other Housing         1,133         1,133         1,133         5         1           Leisure & Arts         10,843         321         11,164         11,104         1           Planning & Transportation         10,875         229         11,104         11,104         1           Miscellaneous Income         (2,627)         (2,627)         (2,627)         (2,627)         (2,627)           Supporting People         0         14         14         14         14         14           Env Heatth, Trading Stds & Scien Servs         2,485         59         2,544         2,218         (26)         (27)           Chief Executive         1,046         26         1,072         1,053         (19)         (17)           Personnel         1,713         1,591         (22)         (26)         (47)         (47)         (47)         (47)           Support Services - Admin/Legal		£000	£000		2000	(col 4-3) + overspend	N/A
Builds Holk         3,717         3,717         4,116         399         44           Waste Management         13,794         13,794         13,794         13,794         11,744         11,764           Other Housing         1,133         1,133         1,133         1,134         1         1           Planning & Transportation         10,875         229         11,104         11,164         1           Planning & Transportation         10,875         229         11,104         14         14           Miscellaneous Income         (2,627)         (2,627)         (2,627)         (2,627)         (2,627)           Supporting People         0         14         14         14         14         14           Chief Executive         1,046         26         1,072         1,053         (19)         (10,053)         (19)         (11,053)         (19)         (11,053)         (19)         (11,053)         (19)         (11,053)         (19)         (11,053)         (19)         (11,053)         (19)         (11,053)         (19)         (11,053)         (19)         (11,053)         (19)         (11,053)         (19)         (11,053)         (19)         (11,053)         (11,053)         (11,053)	•	04.005	C45	64 970	60.076	1	461
Loon to Dorball State         13,794         13,794         13,918         124         10           Waste Management         1,133         1,133         1,133         5         10           Chier Housing         1,133         321         11,164         11,164         11         16           Planning & Transportation         10,875         229         11,104         11,104         14			645			1	401
Wase Management         1,133         1,133         1,133         1,138         5           Leisure & Arts         10,843         321         11,164         11,164         11,164           Planning & Transportation         10,875         229         11,104         11,104           Missellaneous Income         (2,627)         (2,627)         (2,627)         (2,627)           Supporting People         0         14         14         14         14           Env Health, Trading Stis & Scien Servs         2,485         59         2,544         2,518         (26)         (2,627)           Central Support Services         Chief Executive         1,046         26         1,072         1,053         (19)         (1           Question Technology         5,372         5,325         (47)         (4           Support Services         409)         (409)							104
Chien Housing       10,843       321       11,164       11,164         Planning & Transportation       10,875       229       11,104       11,164         Planning & Transportation       10,875       229       11,104       11,164         Miscellaneous Income       (2,627)       (2,627)       (2,627)       (2,627)         Supporting People       0       14       14       14         Env Health, Trading Stats & Scien Servs       2,485       59       2,544       2,518       (26)         OCS - Land Services Cleint       2,237       24       2,261       2.228       (33)       (3)         Chief Executive       1,046       26       1,072       1,053       (19)       (1)         Personnel       1,713       1,713       1,691       (22)       (2)       (2)         Support Services - Admin/Legal       2,887       2,887       2,852       (35)       (4)         Miscellaneous Services       (109)       (409)       (409)       (55)       (4)         Miscellaneous Services       117       117       116       (1)       14         Finance General       2,942       67       3,009       2,954       (55)       (4)	-						5
Planning & Transportation       10,875       229       11,104       11,104         Miscellaneous Income       (2,627)       (2,627)       (2,627)         Supporting People       0       14       14       14         Erv Health, Trading Stds & Scien Servs       2,485       59       2,544       2,228       (33)       (3)         Central Support Services       0       10,46       2,227       2,42       2,228       (33)       (3)         Chief Executive       1,046       26       1,072       1,053       (19)       (1)         Personnel       1,713       1,691       (22)       (2)       (2)       (2)       (2)         Information Technology       5,372       5,372       5,325       (47)       (4)         Support Services       4       (409)       (409)       (409)       (409)       (409)       (409)       (409)       (409)       (409)       (401)       (5)       (6) <td>-</td> <td></td> <td>204</td> <td>•</td> <td></td> <td>5</td> <td>3</td>	-		204	•		5	3
Miscellaneous Income       (2,627)       (2,627)       (2,627)       (2,627)         Supporting People       0       14       14       14         Env Health, Trading Stids & Scien Servs       2,485       59       2,544       2,518       (26)         DCS - Land Services       2,237       24       2,261       2,228       (33)       (3)         Chief Executive       1,046       26       1,072       1,053       (19)       (1)         Information Technology       5,372       5,372       5,372       5,372       (4)       (409)         Finance Genral       2,942       67       3,009       2,954       (55)       (4)         Miscellaneous Services       117       117       116       (1)       1       1         Finance Genral       2,942       67       3,009       2,954       (55)       (6)         OCAB, Payment to Other Bodies       118       118       118       118       118       118       118       (409)       (409)       (409)       (409)       (409)       (409)       (409)       (409)       (400)       (40)       (4)       (4)       (4)       (4)       (4)       (5)       (5)       (6)							
Supporting People       0       14       12       12       12       12       12       14       118       118       122       14			229	-			
Deporting for trading Stats & Scien Servs         2,485         59         2,544         2,518         (26)         (33)           Central Services Client         2,237         24         2,261         2,228         (33)         (3)           Central Services Client         2,237         24         2,261         2,228         (33)         (3)           Chief Executive         1,046         26         1,072         1,053         (19)         (1)           Personnel         1,713         1,713         1,691         (22)         (2)         (2)           Support Services - Admin/Legal         2,887         2,887         2,852         (35)         (4)           Support Services - Admin/Legal         2,942         67         3,009         2,954         (55)         (4)           Miscellaneous Services         117         117         116         (1)         14         14         (65)         6         6         72         4         4         (800)         (800)         (800)         (800)         (800)         (800)         (800)         (800)         (800)         (800)         (800)         (800)         (800)         (800)         (800)         (800)         (800)         (800)				,	,		
DCS - Land Services       2,237       24       2,261       2,228       (33)       (3)         Central Support Services       1,046       26       1,072       1,053       (19)       (4)         Chief Executive       1,713       1,713       1,691       (22)       (4)         Information Technology       5,372       5,372       5,325       (47)       (4)         Support Services - AdminLegal       2,887       2,887       2,852       (35)       (3)         - Architects       (409)       (409)       (409)       (409)       (409)       (55)       (4)         Miscellaneous Services       (409)       (409)       (409)       (409)       (55)       (4)         Miscellaneous Services       117       117       116       (1)       <						(00)	(20)
Contral Support Services       1,046       26       1,072       1,053       (19)         Chifel Executive       1,046       26       1,072       1,053       (19)         Personnel       1,713       1,713       1,691       (22)       (2)         Information Technology       5,372       5,372       5,325       (47)       (40)         Support Services       - Architects       (409)       (409)       (409)       (409)         Finance General       2,942       67       3,009       2,954       (55)       (4         Support Services       117       117       116       (1)       (1)       (1)       (1)         Finance Revenues       3,836       3,836       3,771       (65)       8         Communities       9,613       247       9,860       9,766       (94)       (8         Communities       9,613       247       9,860       230,301       (159)       (60)         Cost - Contracting Activities       (755)       (755)       (400)       355       35         DCS - Contracting Activities       (755)       (227)       (227)       (227)       (227)       (227)       (227)       (227)       35							(28)
Chief Executive       1,046       26       1,072       1,053       (19)       (2)         Personnel       1,713       1,713       1,691       (22)       (2)         Information Technology       5,372       5,372       5,325       (47)       (4)         Support Services - Admin/Legal       2,887       2,887       2,852       (35)       (3)         - Architects       (409)       (409)       (409)       (409)       (409)       (409)         Finance General       2,942       67       3,009       2,954       (55)       (6)         Miscellaneous Services       117       117       116       (1)	DCS - Land Services Client	2,237	24	2,261	2,228	(33)	(33)
Draw Linker       1713       1,713       1,691       (22)       (4         Information Technology       5,372       5,372       5,325       (47)       (4         Support Services - Admin/Legal       2,887       2,887       2,852       (35)       (5)         - Architects       (409)       (409)       (409)       (409)       (409)       (409)         Finance General       2,942       67       3,009       2,954       (55)       (4)         Miscellaneous Services       0       68       72       4       (4)       (4)       (4)       (4)       (4)       (4)       (4)       (4)       (4)       (4)       (4)       (4)       (5)       (5)       (4)       (5)       (4)       (5)       (4)       (5)       (4)       (5)       (5)       (5)       (5)       (5)       (5)       (5)       (5)       (5)       (5)       (5)       (5)       (6)	Central Support Services						(10)
Information Technology         5,372         6,3         5,372         4         5,372         5,372         6,33         3,771         105         105	Chief Executive		26	,			(19)
Support Services - Admin/Legal         2,887         2,887         2,887         2,852         (35)         (37)           Finance General         2,942         67         3,009         2,954         (55)         (47)           Miscellaneous Services         117         117         116         (1)         117           Chief Executive         68         68         72         4         4           Support Services         117         117         116         (1)         117           Finance Revenues         3,836         3,836         3,771         (65)         8           Communities         9,613         247         9,860         9,766         (94)         (8           Education         97,173         670         97,843         97,043         (800)         (80           DCS - Contracting Activities         (755)         (400)         355         35         35           Housing / Council Tax Benefit         (227)         (227)         (227)         (227)         (227)         (227)         (227)         (227)         (227)         (227)         (227)         (227)         (23)         35         35         35         35         35         35	Personnel			,			(22)
- Architects         (409)         (409)         (409)         (409)         (409)           Finance General         2,942         67         3,009         2,954         (55)         (4           Miscellaneous Services         0         117         117         116         (1)         (409)         (401)							(47)
Finance General       2,942       67       3,009       2,954       (55)       (4         Miscellaneous Services       0       68       68       72       4       4         Support Services       117       117       116       (1)       4         Finance Revenues       3,836       3,836       3,771       (65)       8         DCAB, Payment to Other Bodies       118       118       118       118       660         Communities       9,613       247       9,860       9,766       (94)       (8         Education       97,173       670       97,843       97,043       (800)       (800)         DCS - Contracting Activities       (755)       (755)       (400)       355       355         DCS - Contracting Activities       (755)       (755)       (400)       355       355         Unterest on Revenue Balances       21,294       21,294       21,294       21,294       21,294         Contingencies       200       (56)       144       144       44       144       144       144       144       144       144       144       144       144       144       144       144       144       144       14	Support Services - Admin/Legal	2,887		-		(35)	(35)
Miscellaneous Services       Harmonic Miscellaneous Services       Harmonic Miscellaneous Services         Chief Executive       68       68       72       4         Support Services       117       117       116       (1)         Finance Revenues       3,836       3,836       3,771       (65)       8         DCAB, Payment to Other Bodies       118       118       118       118       18         Communities       9,613       247       9,860       9,766       (94)       (800)         Education       97,173       670       97,843       97,043       (800)       (800)         DCS - Contracting Activities       (755)       (755)       (400)       355       355         Housing / Council Tax Benefit       (227)       (227)       (227)       (227)       355         Housing / Council Tax Benefit       (227)       (227)       (227)       (227)       355         Interest on Revenue Balances       21,294<	- Architects	(409)		(409)	(409)		
Chief Executive       68       68       72       4         Support Services       117       117       116       (1)         Finance Revenues       3,836       3,836       3,771       (65)       8         DCAB, Payment to Other Bodies       118       118       118       118       118       118         Communities       9,613       247       9,860       9,766       (94)       (800)         Education       97,173       670       97,843       97,043       (800)       (800)         DCS - Contracting Activities       (755)       (755)       (400)       355       355         Housing / Council Tax Benefit       (227)       (227)       (227)       (227)       355         Interest on Revenue Balances       21,294       21,294       21,294       21,294       21,294         Contingencies       200       (56)       144       144       44       44       44         Discretionary NDR Relief       80       80       80       80       80       80         Suppl Superann Costs       1,439       1,439       1,439       1,439       1,439       439       439       439       439       44       44	Finance General	2,942	67	3,009	2,954	(55)	(48)
Suport Services         117         117         116         (1)           Finance Revenues         3,836         3,836         3,771         (65)         8           DCAB , Payment to Other Bodies         118         118         118         118         18           Communities         9,613         247         9,860         9,766         (94)         (800)         (800)           Education         97,173         670         97,843         97,043         (800)         (800)         (800)           DCS - Contracting Activities         (755)         (755)         (400)         355         35           Housing / Council Tax Benefit         (227)         (21,294         21,294         (21,294         (21,294         (21,294         (21,294         (21,294         (21,294         (21,294         (21,294         (21,294         (21,294         (21,294         (21,294	Miscellaneous Services						
Disponsion       3,836       3,836       3,771       (65)       E         Finance Revenues       3,836       118       118       118       118       165)       E         DCAB, Payment to Other Bodies       118       118       118       118       118       165)       E         Communities       9,613       247       9,860       9,766       (94)       (800)         Education       97,173       670       97,843       97,043       (800)       (800)         Communities       9,613       247       9,860       230,460       230,301       (159)       (60)         Education       97,173       670       97,843       97,043       (800)       (800)         DCS - Contracting Activities       (755)       (400)       355       355       355         Housing / Council Tax Benefit       (227)       (227)       (227)       (227)       (227)         Capital Financing Costs /       Interest on Revenue Balances       21,294       21,294       21,294       21,294         Contingencies       200       (56)       144       144       144       144       144         Discretionary NDR Relief       80       80       80<	Chief Executive	68		68	72	4	4
DCAB       Payment to Other Bodies       118       118       118       118       118       118       (94)       (800)         Education       97,173       670       97,843       97,043       (800)       (800)       (800)         DCS - Contracting Activities       (755)       (755)       (400)       355       355         Housing / Council Tax Benefit       (227)       (227)       (227)       (227)       (227)         Capital Financing Costs /       Interest on Revenue Balances       21,294       21,294       21,294       560       80         Suppl Superann Costs       1,439<	Support Services	117		117	116	(1)	(1)
Doto 1, 10, 10, 10, 00, 10, 10, 00, 10, 10,	Finance Revenues	3,836		3,836		(65)	87
Communities         9,613         247         9,860         9,766         (94)         (8           Education         97,173         670         97,843         97,043         (800)         (800)         (800)           DCS - Contracting Activities         (755)         (400)         355         355         355           Housing / Council Tax Benefit         (227)         (227)         (227)         (227)         (227)           Capital Financing Costs /         Interest on Revenue Balances         21,294         21,294         21,294         21,294           Contingencies         200         (56)         144         144         444         500           Discretionary NDR Relief         80         80         80         80         80         500         5	DCAB, Payment to Other Bodies	118		118			
228,158       2,302       230,460       230,301       (159)       (6         DCS - Contracting Activities       (755)       (400)       355       355         Housing / Council Tax Benefit       (227)       (227)       (227)       (227)         Capital Financing Costs /       1       (159)       (6         Interest on Revenue Balances       21,294       21,294       21,294         Contingencies       200       (56)       144       144         Discretionary NDR Relief       80       80       80         Suppl Superann Costs       1,439       1,439       1,439         Joint Board       17,639       17,639       17,639         Tayside Fire Joint Board       13,109       13,109       13,109         Tayside Valuation Joint Board       953       953       933       (20)       (21)         281,890       2,246       (N11)       284,136       284,312       (20)       (21)		9,613	247	9,860	9,766		(89)
DCS - Contracting Activities       (755)       (400)       355       35         Housing / Council Tax Benefit       (227)       (227)       (227)         Capital Financing Costs /       Interest on Revenue Balances       21,294       21,294       21,294         Interest on Revenue Balances       200       (56)       144       144         Discretionary NDR Relief       80       80       80         Suppl Superann Costs       1,439       1,439       1,439	Education	97,173	670	97,843	97,043	(800)	(800)
DCS - Contracting Activities       (755)       (400)       355       35         Housing / Council Tax Benefit       (227)       (227)       (227)         Capital Financing Costs /       Interest on Revenue Balances       21,294       21,294       21,294         Interest on Revenue Balances       200       (56)       144       144         Discretionary NDR Relief       80       80       80         Suppl Superann Costs       1,439       1,439       1,439					****		
Housing / Council Tax Benefit       (227)       (227)       (227)         Capital Financing Costs /       Interest on Revenue Balances       21,294       21,294       21,294         Contingencies       200       (56)       144       144         Discretionary NDR Relief       80       80       80         Suppl Superann Costs       1,439       1,439       1,439         Joint Board       17,639       17,639       17,639         Tayside Fire Joint Board       13,109       13,109       13,109         Tayside Valuation Joint Board       953       953       933       (20)       (2		228,158	2,302		,	1 1 1	(61)
Capital Financing Costs / Interest on Revenue Balances       21,294       21,294       21,294         Contingencies       200       (56)       144       144         Discretionary NDR Relief       80       80       80         Suppl Superann Costs       1,439       1,439       1,439	DCS - Contracting Activities	(755)				355	355
Interest on Revenue Balances       21,294       21,294       21,294         Contingencies       200       (56)       144       144         Discretionary NDR Relief       80       80       80       80         Suppl Superann Costs       1,439       1,439       1,439       1,439         Joint Board		(227)		(227)	(227)		
Contingencies       200       (56)       144       144         Discretionary NDR Relief       80       80       80         Suppl Superann Costs       1,439       1,439       1,439				<u></u>	04.004		
Discretionary NDR Relief     80     80     80       Suppl Superann Costs     1,439     1,439     1,439       250,189     2,246     252,435     252,631       Joint Board     17,639     17,639     17,639       Tayside Fire Joint Board     13,109     13,109     13,109       Tayside Valuation Joint Board     953     953     933     (20)     (2			()				
Suppl Superann Costs       1,439       1,439       1,439       1,439         Suppl Superann Costs       1,439       1,439       1,439       1,439         250,189       2,246       252,435       252,631       196       29         Joint Board       17,639       17,639       17,639       17,639       17,939       13,109       13			(56)				
Joint Board     250,189     2,246     252,435     252,631     196     29       Joint Board     17,639     17,639     17,639     17,639     17,639     17,639       Tayside Fire Joint Board     13,109     13,109     13,109     13,109     13,109       Tayside Valuation Joint Board     953     953     933     (20)     (2)							
250,189       2,246       252,435       252,631       196       29         Joint Board       17,639       17,639       17,639       17,639       17,639       17,639       17,639       17,639       13,109	Suppl Superann Costs			1,439	1,439		
Joint Board         17,639         17,639         17,639         17,639         17,639         17,639         17,639         17,639         17,639         17,639         13,109 <th14,100< th=""> <th14,1< td=""><td></td><td></td><td>2,246</td><td>252,435</td><td>252,631</td><td>196</td><td>294</td></th14,1<></th14,100<>			2,246	252,435	252,631	196	294
Tayside Fire Joint Board       17,639       17,639       17,639       17,639       17,639       17,639       17,639       17,639       17,639       13,109	Joint Board						
Tayside Joint Police Board       13,109       13,109       13,109       (20)       (20)         Tayside Valuation Joint Board       953       953       933       (20)       (20)       (20)	Tayside Fire Joint Board	17,639		17,639	17,639		
Tayside Valuation Joint Board         953         953         933         (20)         (2	Tayside Joint Police Board	13,109		13,109	13,109		
		953		953	933	(20)	(20)
	-						
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TOTAL TROSECTED 2003/2000 GENERAL FOND OF LIKE END NOT IN CONSISTOR	TOTAL PROJECTED 2005/2006 GENERAL FUND OVERSPEND AS AT 31/3/2006						274
						=====	=====
nousing Rotonuo / Rotonuo / Rotonuo	Housing Revenue Account		•	,			NIL

(N1) £2,246k represents the total departmental balances carried forward that are all held in the overall General Fund.

(N2) The £307k represents the transfer to the Housing Revenue Account from the Housing Revenue Renewal & Repair Fund.