



REPORT TO EXECUTIVE

PORTFOLIO AREA: FINANCE AND PERFORMANCE MANAGEMENT

Date of Meeting: 16th June 2006

Public

Key Decision: Yes

Recorded in Forward Plan:

Yes

Inside Policy Framework

Title: PROVISIONAL GENERAL FUND REVENUE OUTTURN 2005/06

Report of: Director of Corporate Services

Report reference: FS14/06

Summary:

The attached report summarises the 2005/06 provisional out-turn for the General Fund Revenue Services. The out-turn shows that the net underspend for 2005/06, once committed expenditure totalling £1,739,653 is taken into account, is £84,170.

Recommendations:

The Executive is asked:

- i to approve the net underspend for 2005/06 of £84,170 which includes committed expenditure to be met in 2006/07 totalling £1,739,653;
- ii to note that the information contained in this report is provisional subject to the formal audit process;

Contact Officer: Shelagh McGregor

Ext: 7290

Note: in compliance with section 100d of the Local Government (Access to Information) Act 1985 the report has been prepared in part from the following papers: None

PROVISIONAL GENERAL FUND REVENUE OUTTURN 2005/06

1. BACKGROUND INFORMATION AND OPTIONS

1.1 This report sets out the summarised provisional out-turn for the General Fund Revenue Services as follows:

- (i) A summarised position for General Fund Revenue Services is set out in **Appendix 1**.
- (ii) The comparison of the provisional outturn position against the budget and the under or overspend arising in the areas showing the major variances are provided in **Appendix 2**.
- (iii) The items of carry forwards to cover committed expenditure to be expended in line with the original purpose is set out for information in **Appendix 3**. These requests follow the procedure agreed by Council with every form being signed off by the relevant Portfolio holder, Head of Service and Corporate Director.

1.2 Members should note that the information contained in this report is provisional subject to the formal audit process. Any necessary changes required following the approval of the 2004/05 accounts will, if necessary be reported verbally at the Executive meeting.

1.3 Please note that throughout this report

- (i) the use of a bracket represents a favourable position i.e. either an underspend or additional income received
- (ii) the term 'underspend' is taken to include both reduced expenditure and/or increased income
- (iii) the term 'overspend' includes both spending above budget and/or reduced income levels

2. SUMMARY REVENUE OUTTURN 2005/06

- 2.1 **Appendix 1** summarises the 2005/06 provisional out-turn for the General Fund Revenue Services. The provisional out-turn information as at 31 March 2006, shows a net underspend of £84,170 after carry forwards of committed expenditure of £1,739,653 are accounted for.
- 2.2 Detailed variances for each Directorate are set out in **Appendix 2**. In the future it is intended to provide gross expenditure as well as net. Providing the financial information in accordance with the new structure has caused additional work which left little time to develop gross budget reporting but it is the intention to provide it in the near future as part of the 2006/07 budget monitoring process.
- 2.3 The totals provided in **Appendix 1** are summarised in the following table, together with the outturn for 2004/05 for comparative purposes:

	<u>2005/06</u> <u>Revised</u> <u>Budget</u> <u>£</u>	<u>2005/06</u> <u>Actual</u> <u>£</u>	<u>2005/06</u> <u>Variance</u> <u>At 31/03/06</u> <u>£</u>	<u>2004/05</u> <u>Variance</u> <u>At 31/3/05</u> <u>£</u>
Total as at 31/03/06	16,6156,200	14,791,377	(1,823,823)	(1,918,054)
Committed Expenditure c/fwd			1,739,653	1,404,473
(Underspend) after committed expenditure			(84,170)	(513,581)
Requests for new items of expenditure			0	211,770
Final Variance			(84,170)	(301,811)

- 2.4 The final underspend for 2005/06 after committed expenditure has been taken into account is £84,170.

3. CARRY FORWARD REQUESTS

- 3.1 In accordance with the Council's Constitution, as approved by Council on 3 November 2003, any net underspending/savings on service estimates under the control of the Head of Service may be carried forward. This is to facilitate the

achievement of three year budgeting which requires greater flexibility of budgets between years as set out in the Medium Term Financial Plan. The carry forwards as set out in **Appendix 3** are subject to:

- the authorisation of the Director of Corporate Services where the request relates to a specific committed item of expenditure where, due to external or other factors, the Head of Service has been unable to spend the approved budget by 31 March. The use of the resource will be restricted to the purpose for which the estimate was originally intended. The term 'committed' has been taken to include commitments to complete approved planned work and not just financially committed at 31 March 2006. The delegated power has also been taken to apply only in so far as the carry forwards do not take the Council into an overspend position,
 - in accordance with the Council's Corporate Charging Policy, and as an incentive to Managers, any additional income over and above the budget target agreed by the Director of Corporate Service will be shared on a request for carry forward by the Head of Service. This is on the basis of 75% returning to the Council's corporate reserves and 25% being retained for use in the service area, but with a limit of £10,000 being retained by the service to avoid distortion of the Council's overall spending priorities. Any amounts required over £10,000 will be subject to a report to the Executive, Corporate Resources Overview and Scrutiny Committee, and Council. There are no such requests have been received during 2005/06.
 - any overspending on service estimates in total on budgets under the control of the Head of Service must be carried forward to the following year, and will constitute the first call on service estimates in the following year, unless the Council determines otherwise by way of a supplementary estimate. The Director of Corporate Services will report the extent of overspending carried forward to the Executive, Corporate Resources Overview and Scrutiny Committee and to the Council.
- 3.2 The Director of Corporate Services is satisfied that budgets of £1,739,653 should be carried forward to 2006/07. Although some Directorates have expended in excess of their budgets, or have suffered in reduced income as detailed in **Appendix 2**, once the committed expenditure is taken into account there is an overall underspend across the whole. These amounts have been included in the carry forward. The carry forward procedure is also subject to the relevant Director, Portfolio Holder and Deputy Chief Executive prior to formal authority by the Director of Corporate Services. The relevant Corporate Directors will be able to give further details of carry forward requests if required at the meeting.

4. EXPLANATION OF MAJOR VARIANCES

- 4.1 The monitoring process carried out on a monthly basis reported the projected year end positions and potential carry forwards during the year.
- 4.2 The details of the major variances analysed between directorates, prior to carry forward requests, are provided in **Appendix 2**. Items to which Members attention are drawn, in that they may have an impact on future years budgets, are:
- i Several areas of income such as Car Parking which generated £121,700 less income than the revised budget for 2005/06 are a cause for concern. The Charging Policy assumes 1 % above inflation will be generated which is not from the most recent experience viable for every service. Services will look more closely at the effect of price increase on demand and levels of income generated as part of the budget process. Deficits arising from this will be considered as part of the budget process.
 - ii Local Authority Business Growth Incentive Grant £422,200 – this was included in the 2005/06 revenue accounts as an actual receipt. This amount has been included in the carry forward figure to cover expenditure Council has already approved to take place and which will now occur during 2006/07.
- 4.2 A further cause for concern is energy and fuel increases which were not budgeted for at the increased levels which arose in 2006/07 but to be met from within existing resources. The 2007/08 budget process will also cover this issue.
- 4.3 The out-turn position for 2005/06 identified in this report will inform the performance review of individual services which will see improved efficiency and scope for redirection of resources to priority areas.

5. FLOOD RECOVERY

- 5.1 Members will be aware that the insurance flood claim was settled with the Insurers in May 2006 at a value in excess of £6.6m. A full report providing details of the settlement and the out-turn for 2005/06, including costs chargeable against the Council's own resources (£1.07m), is considered elsewhere on the agenda (FS19/06). The total cost of the flood was in excess of £7.9m.

6. CONSULTATION

6.1 Consultation to Date.

The Strategic Financial Planning Group have considered the issues (15 and 30 May) and individual Corporate Directors have been involved in the close down process and their comments have been incorporated into the report. SMT have also been involved in the outturn reports the latest discussion being 060606.

6.2 Consultation proposed.

Corporate Resources Overview & Scrutiny Committee will consider the report on 29 June 2006.

7. RECOMMENDATIONS

The Executive is asked:

- i to approve the net underspend for 2005/06 of £84,170 which includes committed expenditure to be met in 2006/07 totalling £1,739,653;
- ii to note that the information contained in this report is provisional and subject to the formal audit process;

8. REASONS FOR RECOMMENDATIONS

As stated above

9. IMPLICATIONS

- Staffing/Resources – There are implications in the committed expenditure requests and requests for bids
- Financial – Included in the main body of the report
- Legal – Not applicable
- Corporate – Service Heads SMT, the Directors and the Strategic Financial Planning Group have considered the issues and their comments have been incorporated into the report.
- Risk Management – income and fuel and energy cost increases as set out in the report.
- Equality Issues – Not applicable
- Environmental – Not applicable
- Crime and Disorder – Not applicable

ANGELA BROWN

Director of Corporate Services

Contact Officer: Shelagh McGregor

Ext: 7290

Revenue Budget Provisional Outturn Position 2005/06

Directorate	Full Year Net Budget see note*	Actual to Date	Variance before Carry Forwards	Carry Forward Requests Type A	Provisional Final Variance
Community Services	11,967,100	11,938,165	(28,935)	360,700	331,765
Carlisle Renaissance	153,100	167,747	14,647	(14,647)	0
Corporate Services*	1,127,000	(98,312)	(1,225,312)	963,500	(261,812)
Development Services	863,800	667,468	(196,332)	207,100	10,768
Legal and Democratic	2,161,600	1,995,266	(166,334)	65,000	(101,334)
People Policy Performance	342,600	121,043	(221,557)	158,000	(63,557)
Total exc Flood	16,615,200	14,791,377	(1,823,823)	1,739,653	(84,170)
Provisional underspend if all carry forwards approved					(84,170)

Notes

* This figure for the budget is gross expenditure less income and recharges between Support Services.

CARRY FORWARD REQUESTS 2005/06: CATEGORY A (REVENUE) BY DIRECTORATE

CODE	CODE	DESCRIPTION	£
CARLISLE RENAISSANCE			
37011/3430		General Expenses - Report CE 01/06 approved budget for Carlisle Renaissance can be reprofiled	(14,647)
			(14,647)
DEVELOPMENT SERVICES			
21050/089767001		Regeneration Officer (funded from Council Tax Second Homes Discount)	13,800
21050/3430/59054	21060/3430/59505	Additional Resources To Fund Longtown Townscape Project	8,000
25701/0898/67001	25701/0101-3/67001	Funding For Enabling Officer appointed in Oct 04 (contract ends Oct 06)	18,800
26000/0898/62070	26000/0101-3	Market Factor Supplement agreed for Housing Environmental Health Officer	7,600
26000/8330/62070		LA fees not achieved due to outstanding grants for Renovation & Disabled Facilities Grants	(50,000)
38610/3430/75003		Public Enquiry (outstanding Planning Applications at Morton - schedule for Jan 07)	121,100
38610/3430/75004		Strategic Environmental Assessment - Local Plans (part of Local Development Scheme)	1,700
38610/3729		Local Plans - Environmental Grants	18,000
38910/3712		Historic Buildings Grants - remainder of grants fund	3,800
38910/3729/75015		Match funding for Longtown enhancement scheme following MTI work	14,600
39320/3712		Disability Access Grants approved in 2005/06 but work not completed until 2006/07 on several halls/churches	5,000
41010/0898		Property Market Factor Supplements - agreed by Staffing Forum	14,700
43010/3403		Asset Valuations (contractual obligations)	30,000
			207,100
LEGAL & DEMOCRATIC SERVICES			
22210/3430		Town Twinning	31,000
25000/8305/62206	Various	C/fwd surplus on Licensing section (self funding)	16,900
32020/3401/62053		Legal Fees For Industrial Tribunal	15,000
32220/0111		Civic Admin overtime	2,100
			65,000
CORPORATE SERVICES			
29070/0897		Additional Resources for Financial Services to progress Final Accounts Action Plan for 2005/06	44,200
29070/1014		To fund alterations required to the 9th Floor to accommodate additional staff	17,200
29070/3521		Balance c/wd from 2004/05 to enable the Ledger System Report Writing (delayed)	8,600
29600/7050		Revenue Funding towards Multi Use Games Area capital scheme	37,000
30710/0899/65950		To fund one off costs of the Restructure re redundancy and additional pensions	81,000
31010/3430		Risk Management Scheme - Rolling Budget as approved by Members	38,000
44510/5602		Discounts to Council Tax payers in respect of flood damaged properties	(22,500)
44510/8128		Discounts to Council Tax payers in respect of flood damaged properties	22,500
45510/3430/81009		DWP Grant re Benefits Services	58,000
45510/3935		DWP Grant re Benefits Services	83,400
		LABGI	422,200
		Flood	163,900
46010/0897		Temporary Project Officer (one year contract) for work on Use Of Resources & Concessionary Trave	10,000
			963,500
COMMUNITY SERVICES			
15010/3430/53001		Talkin Tam Project (outstanding design fees etc)	45,000
15010/3430/53002		Sheepmount fire hydrants	27,000
15010/3430/53003		Theatre/Arts Centre (in conjunction with Arts Council for England)	26,000
15010/3430/53301		Tullie House general expenses (balance of sum set aside to investigate potential of trust status)	27,800
15010/3430/53302		Balance remaining from Sports Feasibility Study & 3 Rivers Strategy - schemes part way through completion	10,000
15010/3430/53306		Completion of the Tullie House Development Plan	5,000
15010/3729		Fair Play Scheme with Carlisle Utd (remainder of expenses)	1,200
15120/1010		Contribution the replacement of Bitts Park Depot	1,000
15140/3011/53080		Carloli Drive Play Area	54,900
15140/3011/53081		Denton Holme Play Area	40,000
15140/3430/53082		Play Area Schemes - Consultants Fees	14,100
15160/1066/59004		Raffles Vision Bid - Planned Restoration and Landscaping on Raffles Estate	27,900
15160/1081/53116		Repair of railings at Rickerby Park	1,000
16050/1014		Tullie House Special Maintenance Irishgate Lift	12,000
16170/3482		Valuation of the Art Collection in 06/07 (transferred from Risk Management budget)	25,100
16510/0101/53360		Continuation Of The Fit For Life Exercise Programme	1,200
16510/3430/53360		Continuation Of The Fit For Life Exercise Programme	3,800
18000/0603		Training for Customer Contact Centre (delayed due to the temporary relocation of the Contact Centre)	6,000
18000/4001		Funding for Out of Hours service for Careline to be set up (November 2005 to May 2006)	5,000
21800/3430		Installation of CCTV at Bitts Depot	5,200
24150/3430		Promotional items for Community & Media Awareness strategy re Clean Neighbourhoods & Environment Act	3,500
24300/0511		Agency staff to carry out backlog of Health & Safety Inspections to meet performance indicators	8,500
24300/0898		Bursary for a student EHO	9,500
			360,700
PEOPLE, POLICY & PERFORMANCE			
21030/4001		Funding for Manager for Carlisle LSP	27,100
28010/0660		SMT Development Events	18,400
28010/4017/20003		Payment of IPF Consultants	29,500
35020/0101/72002		Basic Pay/Pay & WorkForce Strategy	38,000
35020/0102/72002		Employers NI/Pay & WorkForce Strategy	2,000
35020/0103/72002		Employers Pension/Pay & WorkForce Strategy	6,000
35020/0660/72002		Internal Training/Pay & Workforce Strategy	6,000
35020/3430/72002	35020/3528/72002	General Expenses	1,400
35020/3521/72002		IT SoftWare	500
35250/3430/72210		Emergency Planning	6,100
36010/0610/72171		Diversity Programme	3,000
47110/4001/84004		Completion of Information Audit	16,000
47520/0660/84101	47520/0660/84110	Underspend From Year 1 ACE Prog To Be Carried Forward To Year 2	4,000
47520/0660/84103	47520/0660/84108	Community Leadership & Political Governance Programme	0
47520/0660/84104	47520/0660/84110	Funding committed to Action Learning Sets Programme	0
			158,000
TOTAL GENERAL FUND CARRY FORWARD REQUESTS - CATEGORY (A)			1,739,653

CARLISLE RENAISSANCE

Analysis of Main Variances

Service	Note	Annual Budget	Total Expenditure	Variance	Carry fwds	Adjusted Variance
				£	£	£
Carlisle Renaissance	1			14,647	(14,600)	47
Total Variance to date		153,100	167,747	14,647	(14,600)	47

Notes

1. The budget for Carlisle Renaissance for 2005/06 is £150,000. Expenditure during the year has exceeded the budget and the overspend will be carried forward to be offset against the budget in 2006/07 (as approved by the Executive report ref CE01/06).

Director's Comments

Nothing to add to the detail above.
Ian McNichol 080606

COMMUNITY SERVICES

Analysis of Main Variances

Service	Note	Annual Budget	Total Expenditure	Variance	Carry fwds	Adjusted Variance
				£	£	£
Garage				35,690		35,690
Civic Centre Accommodation				15,000		15,000
Public Lighting				23,623		23,623
Grounds/Highways/Street Cleaning				13,110		13,110
Recycling & Waste Management				38,000		38,000
Parking Management	1			153,668		153,668
Community Safety				(5,346)	5,200	(146)
Customer Contact Centre				(14,305)	11,000	(3,305)
CLS Management bids c/f from previous years	2			(184,767)	142,000	(42,767)
Play Areas	3			(110,270)	110,000	(270)
Aboriculture/Allotments	4			46,845		46,845
Parks & open spaces	5			(44,501)	28,900	(15,601)
Sports Development				(5,014)	5,000	(14)
Archaeology & Museums	6			62,696		62,696
Art Work Revaluation	7			(36,942)	25,100	(11,842)
Irish Gate Lift Maintenance				(12,595)	12,000	(595)
Cemeteries				28,577		28,577
Food				(29,483)	18,000	(11,483)
						0
Miscellaneous variances				(2,921)	3,500	579
		11,967,100	11,938,165	(28,935)	360,700	331,765

Notes

The bulk of the overspends relates to reduced income such as car parking and cemeteries charges which is an ongoing problem.

1. There is a deficit in parking income of £121,700 in 2005/06. This has been attributed to a slowdown in the general economy.
2. This underspend includes a number of schemes which were non recurring bids in earlier years but have taken some time to come to fruition. They include Talkin Tarn, the Arts Centre, Tullie House Trust, Feasibility studies for the 3 Rivers and Sports, and the Arts Development Plan.
3. There are two play areas within this scheme; contracts were signed by the end of March and the work is expected to be completed by the Summer.
4. Overspend due to higher volume of work due to the flood but not recoverable via insurance etc.
5. The underspend relates to the Raffles Vision budget. Work on this area has been delayed because of the flood.
6. The overspend is due to a large increase in energy costs, and a reduction in income for Tullie House.
7. The artwork held in Tullie House is to be revalued in 2006/07 and the carry forward will be used to fund this.

Director's Comments

The Director agrees with the comments detailed above and has nothing further to add.

Michael Battersby 080606

CORPORATE SERVICES

Analysis of Main Variances

Service	Note	Annual Budget	Total Expenditure	Variance	Carry fwds	Adjusted Variance
				£	£	£
Finance team	1			(73,541)	70,000	(3,541)
Direct Revenue Financing	2			(37,200)	37,000	(200)
Treasury Management	3			28,191		28,191
Salary turnover savings	4			(81,128)	81,000	(128)
Insurance Holding Account	5			(37,864)	38,000	136
Council Tax payers				12,408		12,408
LABGI funding	6			(422,199)	422,200	1
Debtors	7			(166,586)		(166,586)
Benefits Assessment	8			(141,090)	141,400	310
Fraud	9			(64,482)		(64,482)
Concessionary Fares	10			(10,907)	10,000	(907)
Benefit Payments & Subsidy	11			(72,642)		(72,642)
IT Services	12			(26,694)		(26,694)
Miscellaneous variances & Flood entries				(131,578)	163,900	32,322
		1,127,000	(98,312)	(1,225,312)	963,500	(261,812)
			1,225,312			

Notes

1. Funding has been vired into the Finance section in 2005/06 to support the additional work required of the section. This work will continue throughout 2006/07.
2. This budget will be used to part fund the second MUGA in 2006/07.
3. Income received from investments has been below budget in 2005/06. See report 16/06.
4. The 2005/06 target was met but some of the savings are being carried forward to fund part of the Stage 2 restructure one off costs.
5. This is approved by Members as a rolling budget and any unutilised balance is carried forward to the next year.
6. This funding was received in late 2005/06 and has been committed to projects in 2006/07.
7. Reduction in provision for bad debts.
8. This relates to ring fenced grant received to improve future improvement to the Benefits service.
9. This relates to carry forward to fund new concessionary fare related project works.
10. In 2005/06 the DWP in encouraging Authorities to detect and prosecute Benefit Fraud set council targets. The Council exceeded targets significantly hence the £64k additional income.
11. This underspend will be extinguished when final accounts adjustments are made.
12. This is the result of insurance payments received for loss of earnings.

Director's Comments

Overall the Directorate spending position for 2005/06 is considered satisfactory and there are no major issues other than those identified in the notes above to which Members attention is drawn.

Angela Brown 080606

DEVELOPMENT SERVICES

Analysis of Main Variances

Service	Note	Annual Budget	Total Expenditure	Variance	Carry fwds	Adjusted Variance
				£	£	£
Planning Services - Local plans	1			(146,026)	145,800	(226)
Planning Services - Conservation	2			(19,550)	18,400	(1,150)
Planning Services - Building control				28,769		28,769
Homeshares/Hostels & Housing Strategy				(2,736)	(23,600)	(26,336)
Housing Associations				(592)		(592)
Property Management	3			(47,892)	14,700	(33,192)
Miscellaneous Properties	4			(49,213)	30,000	(19,213)
Economic Development	5			27,162		27,162
Council Tax Second Homes				(13,763)	13,800	37
Longtown Townscape Project				(8,000)	8,000	0
Brampton Business Centre				5,644		5,644
New Deal	6			28,439		28,439
Miscellaneous variances				1,426		1,426
		863,800	667,468	(196,332)	207,100	10,768

Notes

1. The carry forward relates to the Public Inquiry which has been delayed (£121,100) and grants which have been committed but are awaiting the completion of projects.
2. The carry forward is for match funding of projects.
3. The carry forward is for market factor supplements within the Property section.
4. The carry forward to fund asset valuations for insurance purposes;
will be earmarked by March 2006. Payment will be made once the work is complete.
5. The carry forward is to fund a temporary post which was funded mid year to mid year.
6. The New Deal scheme came to an end in 2005/06.

Director's Comments

I am satisfied that the major variations are detailed within the notes above and I have nothing further to add.
Catherine Elliot 080606

PROVISIONAL GENERAL FUND REVENUE OUTTURN 2005/06

LEGAL & DEMOCRATIC SERVICES

Analysis of Main Variances

Service	Note	Annual Budget	Total Expenditure	Variance	Carry fwds
				£	£
Land charges	1			(34,428)	
Democratic Representation	2			(6,313)	2,100
Legal & Democratic Services	3			(45,556)	15,000
Licensing	4			(33,975)	16,900
Town Twinning	5			(31,507)	31,000
Miscellaneous variances				(14,555)	
		2,161,600	1,995,266	(166,334)	65,000

Notes

1. The income budget for Land Charges was reduced during the year, but the Housing market recovery expectations.
2. The amount of £2,100 was utilised to fund holiday/sickness cover for the post of Civic Suite Assistant and also to fund overtime for the same post in relation to Mayoral Reception.
3. The carry forward relates to legal costs required for an Industrial Tribunal in 2006/07.
- 4.. Additional income has been received as a result of the 2003 Licensing Act.
The fee income requested to be carried forward is net of the overspends in 2004/05.
The Licensing function is self financing. The regulations for the new licensing regime provided for a big increase in income. Informal Government guidance indicates that this additional money should be set aside to form a reserve for Judicial Review.

Director's Comments

The Director agrees with and has nothing to add to the detail set out above.

John Egan 080606

APPENDIX 2e

	Adjusted Variance
£	
	(34,428)
	(4,213)
	(30,556)
	(17,075)
	(507)
	(14,555)
	(101,334)

red ahead of

ns

gger income in year one than in subsequent ye
rve fund to cover appeals to the Crown Court of

PEOPLE, POLICY & PERFORMANCE SERVICES

Analysis of Main Variances

Service	Note	Annual Budget	Total Expenditure	Variance	Carry fwds	Adjusted Variance
				£	£	£
SMT Training/IPF review	1			(47,919)	47,900	(19)
LSP	2			(27,144)	27,100	(44)
Policy & Performance	3			(29,449)	16,000	(13,449)
ACE				(4,023)	4,000	(23)
Best Value/Communications				(21,970)		(21,970)
Emergency Planning				(21,289)	6,100	(15,189)
PWS/Training	4			(61,951)	56,900	(5,051)
Miscellaneous variances				(7,812)		(7,812)
		342,600	121,043	(221,557)	158,000	(63,557)

Notes

1. The carry forward is required to complete the senior managers' training programme in 2006/07 and fund the IPF review.
2. Although the LSP was dissolved in 2005/06, the funding was vired to be used to facilitate the Learning City strategy in 2006/07.
3. The carry forward relates to the Information Audit where work is ongoing into 2006/07.
4. Work on the Pay & Workforce Strategy will be completed in 2006/07.

Director's Comments

The Director agrees with the comments above and has nothing further to add.
Jason Gooding 080606