COMMUNITY WELL BEING PDG 17 SEPTEMBER 2013

FINANCIAL UPDATE FOR THE THREE MONTHS TO 30 JUNE 2013

Cabinet Member	Cllr Neal Davey
Responsible Officer	Head of Finance

Reason for Report: To present a financial update in respect of the three months to 30 June 2013.

RECOMMENDATION(S): The Cabinet note the financial monitoring information for the three months to 30 June 2013.

Relationship to the Corporate Plan: The financial resources of the Council impact directly on its ability to deliver the corporate plan; prioritising the use of available resources brought forward and any future spending will be closely linked to key Council pledges from the updated Corporate Plan.

Financial Implications: Good financial management and administration underpins the entire document.

Legal Implications: None.

Risk Assessment: Regular financial monitoring information mitigates the risk of over or underspends at year end and allows the Council to direct its resources to key corporate priorities.

1.0 Introduction

- **1.1** This report seeks to inform Cabinet of our current financial status and to highlight potential ramifications to the medium term financial plan, looking into the future. It embraces both revenue, in respect of the General Fund and Housing Revenue Account, and capital.
- **1.2** This report now only includes budget variances in excess of £10k as the purpose of the report is to focus on material issues that may require further investigation/action.

2.0 Executive Summary of 2013/14

2.1 The table below shows the opening position of key operational balances of the Council, the forecasted in year movements and final predicted position at 31 March 2014.

	31/3/13	Forecasted in year movement	31/3/14
Revenue			
General Fund – see note	(£2,623k)	£128k	(£2,495k)
Housing Revenue Account	(£1,968k)	(£222k)	(£2,190k)
Capital			
Major Repairs Reserve	(£47k)	£33k	(£14k)
Capital Receipts Reserve	(£477k)	£130k	(£347k)
Capital Earmarked	(£930k)	£794k	(£136k)
Reserve			

Note – the 2013/14 G Fund revenue budget required £150k from balances – however after Full Council formally approved the budget an extra £69k of Central Govt funding was confirmed. This would therefore still result in £81k being taken from balances if all other expenditure was in accord with approved budgets.

3.0 The General Fund Reserve

- 3.1 This is the major revenue reserve of the Council. It is increased or decreased by the surplus or deficit generated on the General Fund in the year. This reserve held a balance of $\pounds 2,623k$ as at 31/3/13.
- 3.2 The forecast General fund deficit for the current year is £128k as shown at Appendix A. However, it is worth noting that this monitoring report only contains data for the first 3 months of the financial year, so a word of caution is appropriate as making year end forecasts at this early stage is difficult
- 3.3 Major variances and proposed corrective action, if applicable, are highlighted at Appendix B. The current incomes from our major funding streams are shown at Appendix C, whilst current employee costs are shown at Appendix D.

4.0 Capital Programme

- 4.1 The status of this year's capital programme, which includes slippage of £2,315k from 2012/13, is shown at Appendix E.
- 4.2 Committed and Actual expenditure is currently £2,961k against a budgeted Capital Programme of £10,166k.

5.0 Capital Earmarked Reserve

5.1 The Capital Earmarked Reserve has been set aside from Revenue to fund Capital Projects; the movement on this reserve is projected below:

Forecast Balance at 31 March 2014	(136)
Capital Earmarked Reserve at 1 April 2013 Funding required to support 2013/14 Capital Programme	(930) 794
	£k

- 6.0 Capital Receipts Reserve (Used to fund future capital programmes)
- 6.1 Unapplied useable capital receipts are used to part fund the capital programme, the movement on this account for the year to date is given below:

	£k
Unapplied Useable Capital Receipts at 1 April 2013 5 RTB's sold to date - MDDC proportion to be calculated as part of Pooling Return (approx. figure)	(477) (86)
Current Balance	(563)
Forecast further capital receipts in year Forecast Capital Receipts to be applied in year	(241) 457
Forecast Unapplied capital receipts c/fwd 31 March 2014	(347)

7.0 Treasury Management

7.1 The interest position so far this financial year can be summarised as follows:

Interest Received:

	Budget	Forecast	Variance
	£k	£k	£k
Interest from HRA funding	(110)	(81)	29
Investment Income Received	(65)	(60)	5
Net Interest	(175)	(141)	 34

8.0 Other Items of Interest

8.1 **Employee costs** – Salary costs included in Appendix D do not include any allowance for the national salary increase which has very recently been agreed at 1% which would amount to approx. £26k to the end of June.

8.2 Additional Revenues & Benefits Admin Grant & New Burdens Council Tax Reform – for the first 3 months of 2013/14 expenditure and income associated with the Council Tax Support Scheme, changes to property discounts and the localisation of business rates are all within estimated budgets. Therefore, the provision of £249k will not be required. Obviously this situation will be carefully monitored throughout the rest of the year.

9 Conclusion

- 9.1 Members are asked to note the revenue and capital forecasts for the financial year 2013/14 and to consider the potential impact going forward in terms of budget setting of revenue and capital budgets.
- 9.2 For information this year's budget savings meetings are now well under way. These are based on trying to secure on-going service savings of 10% per annum, which are already proving a significant challenge due to the substantial savings already delivered over the past 3/4 years.

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Circulation of the Report:	Cllr Neal Davey Management Team

Appendix A

Note E E % % General Fund Summary (0 = On budget) (0 = On budget) (0 = On budget) CM Capporate Management A 968,300 (28,000) -2.9% LD Legal & Democratic Services B 595,480 0 0.0% CP Car Parks C (419,310) 0 0.0% General Fund Summary E 513,440 0 0.0% General Fund Summary E 213,240 0 0.0% Waste Services H 2,147,760 95,000 2.0% CD Community Development I 448,020 0 0.0% Reservices D 170,260 (50,000) 7.3% 3.200 5.3% RS Revences And Benefits		TOR THE PERIOD OF AFRIE TO SUSURE 2013		2013/14 Budget	Full Year Forecast Variation	Variance
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IE290Interest Receivable(175,000)34,00019%IE930Contribution to Capital Programme Net transfers to / from Earmarked Reserves350,000 (150,090)Net recharge to HRA Capital Charges Statutory Annual Accounting Adjustments(1,130,890) 997,250 (819,190)0Net 2013/14 General Fund Budgeted Expenditure9,600,400127,550Forecast in year (Surplus) / Deficit127,550General Fund Reserve 01/04/13(2,623,371)	15000	had a sea a Danach la		0.110		
Contribution to Capital Programme350,000Net transfers to / from Earmarked Reserves(150,090)Net recharge to HRA(1,130,890)Capital Charges997,250Statutory Annual Accounting Adjustments(819,190)Net 2013/14 General Fund Budgeted Expenditure9,600,400Forecast in year (Surplus) / Deficit127,550General Fund Reserve 01/04/13(2,623,371)					04.000	
IE930 Net transfers to / from Earmarked Reserves (150,090) Net recharge to HRA (1,130,890) Capital Charges 997,250 Statutory Annual Accounting Adjustments (819,190) Net 2013/14 General Fund Budgeted Expenditure 9,600,400 Forecast in year (Surplus) / Deficit 127,550 General Fund Reserve 01/04/13 (2,623,371)	IE290	Interest Receivable		(175,000)	34,000	19%
Net recharge to HRA(1,130,890) 997,250 Statutory Annual Accounting Adjustments(819,190)0Net 2013/14 General Fund Budgeted Expenditure9,600,400Forecast in year (Surplus) / Deficit127,550General Fund Reserve 01/04/13(2,623,371)		Contribution to Capital Programme		350,000		
Capital Charges997,250Statutory Annual Accounting Adjustments(819,190)Net 2013/14 General Fund Budgeted Expenditure9,600,400Forecast in year (Surplus) / Deficit127,550General Fund Reserve 01/04/13(2,623,371)	IE930	Net transfers to / from Earmarked Reserves		(150,090)		
Statutory Annual Accounting Adjustments(819,190)0Net 2013/14 General Fund Budgeted Expenditure9,600,400Forecast in year (Surplus) / Deficit127,550General Fund Reserve 01/04/13(2,623,371)						
Net 2013/14 General Fund Budgeted Expenditure 9,600,400 Forecast in year (Surplus) / Deficit 127,550 General Fund Reserve 01/04/13 (2,623,371)						
Forecast in year (Surplus) / Deficit127,550General Fund Reserve 01/04/13(2,623,371)		Statutory Annual Accounting Adjustments		(819,190)	0	
General Fund Reserve 01/04/13 (2,623,371)		Net 2013/14 General Fund Budgeted Expenditure	-	9,600,400		
		Forecast in year (Surplus) / Deficit			127,550	
Forecast General Fund Balance 31/03/14 (2,495,821)		General Fund Reserve 01/04/13			(2,623,371)	
		Forecast General Fund Balance 31/03/14		=	(2,495,821)	

Appendix B

	FOR THE PERIOD 0	1 APRIL TO 30 JUNE 2013			
				Full Year Forecast Variation	
Note	Description of Major Movements	Comments		£	PDG
A	Corporate Management				
	Salaries Other sundry movements	N/A		(21,000) (7,000) (28,000)	Cabinet Cabinet
в	Legal & Democratic Services Other sundry movements		-		
с	Car Parks			0	
_				0	
D	Environmental Services Salary saving within Business Support Flexible Retirement in Environmental Health Other sundry movements			(30,000) (20,000)	
Е	Grounds Maintenance Other sundry movements		-	(50,000)	
F	Open Spaces Other sundry movements			0	1
G	Property Services		-	0	
	Other sundry movements		-	0	
н	Waste Services Reduction in Trade Waste Income against budget.	Continue to pursue new custo	mers	31,000	MTE
	Due to an ageing recycling vehicle fleet, overspent on repairs Spend on agency staff in Refuse to cover long term sick and			24,000 25,000	MTE MTE
	Overspend on agency staff and overtime in Recycling Other sundry movements		-	15,000 95,000	MTE
I	Community Development Other sundry movements		-	0	
J	Recreation And Sport EVLC Income		-	(5,000)	CWB
	Maintenance works CVSC development (£10k works £26k equipment cost to be r Other sundry movements	net from increased income		15,000 36,000 3,500	
к	Finance And Performance			49,500	
	O/Time, JE - partially offset 12/13 £26k saving New Procurement post - offset by savings elsewhere				Cabinet Cabinet
	Reorganisation of Purchase Ledger staffing		-	(6,000)	Cabinet
L	Revenues And Benefits HB Admin & Fraud salaries due to part time return from mate	rnitv leave		(24,000)	CWB
	and other vacant salary hours. Additional HB Admin Grant not anticpated to be required at th	·		(21,000)	
м	General Fund Housing DARS Bad Debt Provision		-	(45,000) 20150	DAAH
	Other sundry movements		-	(6,500) 13,650	
N	Planning And Regeneration Development Mgt Income Town Hall Screen system			(15,000) 13,000	
	Building Control Income Local Land Charge Income			20,000 (7,000)	CWB
0	Other sundry movements Customer Services			11,000	
0	Salary JE reviews Computer software		-	12000 (11,600) 400	
Ρ	Human Resources Back filling of HR Officer during the implimentation of the new Other sundry movements	/ HR system		30,000	Cabinet
Q	I.T. Services			30,000	i
	Budget for equipment lease not required as purchased end o Other sundry movements	f 2012/13		(15,000)	Cabinet
				(15,000)	
	FORECAST (SURPLUS)/DEFICIT AS AT 31/03/14		Cabinat	93,550 19,000	
			Cabinet CWB DAAH	2,900 13,650	
			MTE	58,000 93,550	
					•

Appendix C

Building Control Fees Planning Fees Land Searches Car Parking Fees - See Below Leisure Fees & Charges Trade Waste Income Licensing	2013/14 Annual Budget £ (289,030) (597,000) (105,210) (666,700) (2,250,630) (559,700) (110,440) (4,578,710)	2013/14 Profiled Budget £ (72,258) (149,250) (26,303) (149,788) (559,918) (319,030) (16,434) (1,292,981)	2013/14 Actual £ (62,565) (165,613) (34,393) (148,481) (585,951) (300,816) (22,376) (1,320,195)	2013/14 Variance £ 9,693 (16,363) (8,090) 1,307 (26,033) 18,214 (5,942) (27,214)	Full Year Forecast Variation £ 20,000 (15,000) (7,000) 0 (5,000) 31,000 24,000	Variance % -7% 3% 7% 0% 0% -6% 0% -0.5%
Dev and Dianlay					Succes	Bud Income
Pay and Display Beck Square,Tiverton	(80,500)	(20,125)	(18,694)	1,431	Spaces 40	pa per space (2,013)
William Street, tiverton	(41,300)	(10,325)	(10,034)	1,959	45	(2,013)
Westexe South.Tiverton	(44,000)	(11,000)	(9,774)	1,000	51	(863)
Wellbrook Street, Tiverton	(13,900)	(3,475)	(3,385)	90	27	(515)
Market Street, Crediton	(37,600)	(9,400)	(9,088)	312	39	(964)
St Saviours Way, Crediton	(40,400)	(10,100)	(12,049)	(1,949)	190	(213)
Station Road, Cullompton	(23,000)	(5,750)	(5,814)	(64)	112	(205)
Multistorey, Tiverton	(90,800)	(22,700)	(23,031)	(331)	631	(144)
Market Car Park, Tiverton	(186,800)	(46,700)	(46,460)	240	122	(1,531)
Phoenix House, Tiverton	(5,000)	(1,250)	(972)	278	15	(333)
	(563,300)	(140,825)	(137,632)	3,193	1,272	(443)
Season Tickets	(31,500)	(1,607)	(1,607)	0		
Residents Parking	(9,110)	(642)	(642)	0		
Business parking	(9,000)	(147)	(147)	0		
Town Hall, Tiverton	(2,000)	(501)	(588)	(87)		
Other Income	(29,790)	(568)	(568)	(0)		
	(644,700)	(144,289)	(141,184)	3,105		
Standard Charge Notices (Off Street)	(22,000)	(5,499)	(7,297)	(1,798)		

Total Employee Costs	2013/14 Annual Budget £	2013/14 Profiled Budget £	2013/14 Actual £	2013/14 Variance £
General Fund				()
Community Development	233,680	58,420	55,081	(3,339)
Corporate Management	733,890	183,473	170,650	(12,823)
Car Parks	123,290	30,823	29,369	(1,454)
Customer Services	581,690	145,423	143,782	(1,641)
Environmental Services	1,016,000	254,000	232,771	(21,229)
Finance And Performance	572,140	143,035	146,898	3,863
General Fund Housing	401,820	100,455	96,808	(3,647)
Grounds Maintenance	185,050	46,263	46,018	(245)
Human Resources	277,960	69,490	70,932	1,442
I.T. Services	551,250	137,813	136,178	(1,635)
Legal & Democratic Services	411,620	102,905	119,838	16,933
Planning And Regeneration	1,399,540	349,885	338,897	(10,988)
Property Services	313,310	78,328	63,372	(14,956)
Recreation And Sport	704,730	176,183	163,368	(12,815)
Revenues And Benefits	1,539,910	384,978	341,363	(43,615)
Waste Services	1,599,260	399,815	401,867	2,052
	10,645,140	2,661,289	2,557,192	(104,097)
Housing Revenue Account				
BHO09 Repairs And Maintenance	1,090,490	272,623	255,446	(17,177)
BHO10 Supervision & Management	1,034,320	258,580	247,312	(11,268)
BHO10 Supervision & Management BHO11 Special Services	310,560	258,580	63,808	(11,200)
BITOTT Special Services	2,435,370	608,843	566,566	(42,277)
	2,400,070	000,043	500,500	(42,277)
Tata	C 42 000 540	C 2 270 422	C 2 422 750	C(44C 274)

Total £ 13,080,510 £ 3,270,132 £ 3,123,758 £(146,374)

Actual Employee costs to date do not include allowance for the 1 % salary increase agreed, but not yet finalised , to be paid wef 1/4/2013.

	2013/14 Annual Budget £	2013/14 Profiled Budget £	2013/14 Actual £	2013/14 Variance £
Agency Staff				
General Fund				
Community Development	0	0	0	0
Corporate Management	0	0	0	0
Car Parks	0	0	0	0
Customer Services	0	0	0	0
Environmental Services	0	0	0	0
Finance And Performance	0	0	0	0
General Fund Housing	0	0	0	0
Grounds Maintenance	11,500	2,875	2,721	(154)
Human Resources	0	0	0	0
I.T. Services	0	0	0	0
Legal & Democratic Services	0	0	0	0
Planning And Regeneration	0	0	0	0
Property Services	0	0	0	0
Recreation And Sport	0	0	0	0
Revenues And Benefits	0	0	4,597	4,597
Waste Services	75,000	18,750	38,204	19,454
	86,500	21,625	45,522	23,897
Housing Revenue Account				
BHO09 Repairs And Maintenance	2,000	500	0	(500)
BHO10 Supervision & Management	0	0	0	0
BHO11 Special Services	0	0	0	0
	2,000	500	0	(500)
Total	£ 88,500	£ 22,125	£ 45,522	£ 23,397

					MID DEVO MONITOR	MID DEVON DISTRICT COUNCIL MONITORING OF 2013/14 CAPIT	T COUNCIL 3/14 CAPIT	MID DEVON DISTRICT COUNCIL MONITORING OF 2013/14 CAPITAL PROGRAMME	MME		Appendix E	жE
Code	Scheme	Approved Capital Programme 2013/14	Total Slippage B/fwd & Adj to Approved Capital Programme 13/14	Budgeted Capital Programme 2013/14	Actual Expenditure	Committed Expenditure	Total	Variance to Adj Capital Programme	Forecast (Underspend)/ Overspend	Forecast Slippage to 14/15	Notes	
Gent	General Capital Projects	બ	ц.	£	£	£	£	ы	ъ	મ		
CA500 Cullo CA502 Tiver	Culiompton Town Centre Enhancement & Regeneration Tiverton Enhancement Scheme		33,000 10,000	33,000 10,000	11,501	2,189	13,690 0	(19,310) (10,000)				
Leis	reisure											
Lord	ords Meadow Leisure Centre											
CA619 Lords	Lords Meadow Enhancement Project		61,000	61,000	(16,531)	174,920	158,389	97,389			Per Cabinet Report 28/03/13	
Exe	<u>Exe Valley Leisure Centre</u>											
CA622 Addit	Additional Car parking provision	85,000		85,000	545		545	(84,455)				
Gen	General Car parks											
CA709 MSC	CA709 MSCP improvements	50,000	40,000	90,000		53	53	(89,947)				
Oth	Other MDDC Buildings											
CA403 Towr CA811 Provi	Town Hall Redevelopment Project Provision for associated works & enhancements at Silverton Mill	50,000	48,000	48,000 50,000	825		825 0	(47,175) (50,000)				
Cem	Cemeteries											
CA407 Tiver	Tiverton Cernetary Extension		18,000	18,000	2,220		2,220	(15,780)				
Play	Play Areas											
CA616 Tiver CA621 Play CA608 Play	Twerton skale park repiscement - end of life Play Area refurbishment - Cottylands Tiverton Play area refurbishment	50,000	150,000 88,000	150,000 88,000 50,000	54,102 10,390	7,224 1,610	0 61,326 12,000	(150,000) (26,674) (38,000)				
Other	er											
CA617 Padd CA802 St. A	Paddling Pool refurbishment in Trverton & Crediton St. Andrews Street properties - Phase 1		20,000 50,000	20,000 50,000	1,685	4,493	6,178 0	(13,822) (50,000)				
CA431 period	Public Convenience- Lowman Green, Tiverton remodel for kiosk subject to payback period	60,000		60,000			0	(60,000)				
CA432 Lord CA420 Land CA430 Gyps	2. To conversion the conversion of the construction of the construction of the conversion of the construction of the constr	20,000 25,000	20,000 122,000	20,000 45,000 122,000			000	(20,000) (45,000) (122,000)				
ICT												
CA426 HR/F	CA426 HR/Payroll system		9,000	6,000	(48,648)	53,770	5,122	(3,878)				
CA423 Conti CA425 Conti	CA423 Continued replacement of WANLAN CA425 Continuation of Server replacement programme	30,000 40,000		30,000 40,000			0 0	(30,000) (40,000)				
CA433 Unifie	Unified comms implementation Customer First - business case required	75,000		75,000			0 0	(75,000)				
CA436 Web	Web upgrade (local view) with Arc SDE upgrade & Extranet Devon Home Choice replacement	40,000		40,000			0 ((40,000)				
CA434 going	gong out to tender Devon wide project Economic Development	000'ng		nnn'ng			D	(000,06)				
CA504 Sche	emes as yet to be identified	100,000	100,000	200,000			0	(200,000)				
CA505 Panr	CA505 Pannier Market (conversion of pig pens into units and walkway cover)	80,000		80,000			0	(80,000)				
		755,000	769,000	1,524,000	16,089	244,259	260,347	(1,263,653)	0	0		П

		Approved	Total Slippage	Budgeted				Variance to Adj		Forecast	Notes
Code	le	Capital Programme 2013/14	B/fwd & Adj to Approved Capital Programme 13/14	Capital Programme 2013/14	Expenditure E	Expenditure	Total	Capital Programme	(Underspend)/ Overspend	Slippage to 14/15	
	Private Sector Housing										
	Slippage from 2012/13 to be prioritised		329,000	329,000	1			(329,000)			
CG CG	CG2000 Disabled Facilities Grants - Mandatory - Council Houses *	278,000	16,000	294,000	3,779	66,718	70,497	(223,503)			
	Cocord Hermonia Multitude Grants - Mandatory - Private Sector	4/5,000	34,000	000,806	103,012	177,221	N				
0000	CG202 Houses in Multiple Occupation Cranits CG203 Home Repair Assisted Grants					4,0,4 606	606	4,0/2			
CG2	CG205 House Renovation Grants					1,752	1,752				
CG2	CG208 Loans Scheme (Wessex Re-Investment Trust)	150,000		150,000	6,160		6,160			_	
CG2	CG209 DFG's Discretionary - C Houses						0	0			
CG2	CG210 Common Parts Grants						0	0			
CG2	CG211 Empty Homes	394,000		394,000			0	(394,000)			
CG2	CG215 Work in Default / Discretionary Grants		97,000	97,000			0	(000'26)			
			-			10010					
	Please note where possible commitments are raised on the Finance Ledger. Current the total commitment of Filvate Sector Housing Grants held outside the ledger is £196k.	entiy the total commit	ment for Private Sector	r Housing Grants ne.	a outside the lea	1ger IS ± 196K.					
	This underspace inderspane budges on Prvate Frank & Council House DFS amounting to "Sedik, transformation ("Internet sedimentation and and and and and and and and and an	se DFG's amounting to	o *£506k; these are effe	ectively ring fenced,	therefore leaving	E958k uncommit.	ring fenced, therefore leaving £958k uncommitted. (£1,464k - £506k)	16K) amind forward to 20	14/4E oc elinnos		
		In manuadan si imo	ure crierit (upto i year),	, נוופופוטופ מו אפמו פון							
		1,297,000	476,000	1,773,000	113,551	195,919	309,470	(1,463,530)	0	0	
	Assistance to RSLs (Affordable Housing)										
042	CA2000 Affordable Housing	319 000	129 000	448 000	14 974		14 974	(433 026)			
5		319,000	129.000	448,000	14.974		14.974	(433.026)	0	0	
	Harrison Decessor Assessed	0000	0000	000			1 0 1	010100			
	Housing Revenue Account										
CA1	CA100 Major Renair Allowance (MRA)	2 079 000	33 000	2 112 000	506 894	989 089	1 495 983	(616.017)			
CA1	CA100 Balance of Additional HRA money (Re Major Works 30 vr Plan)	1 421 000	000	1 421 000	5000	000	00000000	(1.421 000)			
	CA103 Sourcesso Treatment Enaithe		146,000	146,000	20 766	27 0 7 2		10201-211			
	CA10 Council House Ruilding Droised Walls Dark Crediton		763 000	763 000	571.467	100.610	771 078	8 078			
ŚŚ	OATTU COURCE FOUNDE FUNCTION YERS FAIN OFFICIAL		000,000	000,000	10+1-10	010,661		0/0/0			
5		200,000		200,000				(200,000)			
E	CATTZ birchen Lane - re development of unit for housing conversion	eu, uuu		eu, uuu			0	(nnn'na)			
CA1	CA113 Council House Building - St Andrews Street	1,000,000		1,000,000	2,000	16,500	18,500	(981,500)			
CA1	CA114 Council House Building - Fir Close Willand	700,000		700,000	8,058	11,429	19,487	(680,514)			
CA1	CA115 Housing Server replacement & Progress upgrade	20,000		20,000			0	(20,000)			
									ľ	•	
		5,480,000	941,000	6,421,000	1,127,174	1,249,501	2,376,675	(4,044,325)	0	0	
ŀ		110	000 110 0	000 001 01	001 100 1	0000		1001 100 11	¢	•	
õ	I OTAI CAPITAL PROGRAMME GRAND TOTAL	7,851,000	2,315,000	10,166,000	1,271,788	1,689,678	2,961,467	(7,204,533)	2	2	