

CONSOLIDATED FUND

STATEMENT OF REALLOCATIONS MADE UNDER SECTION 45 OF THE PUBLIC FINANCE (CONTROL & AUDIT) ACT

No. 2 of 2015/2016

<u>Head</u>	<u>To Sub-Head</u> (1)	<u>From Sub-Head</u> (2)	<u>Amount</u> £		<u>Reasons for Reallocation</u>
				(3)	
2 No. 6 Convent Place	2 (2) Operational Expenses: (c) Security Expenses	1 (1) Personal Emoluments (a) Salaries - General Office	2,838		Expenditure higher than budgeted
	2 (3) Governor's Office Expenses	1 (1) Personal Emoluments (a) Salaries - General Office	3,013		Expenditure higher than budgeted
	2 (19) Contribution to Gibraltar Development Corporation - Staff Services (b) Staff Services - No.6	1 (1) Personal Emoluments (k) Salaries - EUJD	4,274		1 August 2015 Pay Review and higher than budgeted overtime needs
	2 (19) Contribution to Gibraltar Development Corporation - Staff Services (c) Staff Services - Technical Division	1 (1) Personal Emoluments (k) Salaries - EUJD	54,622		Increase in complement and higher than budgeted overtime needs
	2 (20) Government Departments Postage Expenses	1 (1) Personal Emoluments (a) Salaries - General Office (k) Salaries - EUJD	6,119 13,681 <u>19,800</u>		Expenditure higher than budgeted and increase in postage charges
	2 (22) Media Monitoring Services	1 (1) Personal Emoluments (k) Salaries - EUJD (l)(iv) Overtime - Discretionary (m) Allowances	10,718 9,661 2,142		
		1 (2) Industrial Wages (a) Basic Wages - General Office (d) Pension Contributions (e) Basic Wages - EUJD (h) Pension Contributions	33,270 4,084 2,074 <u>1,000</u> <u>62,949</u>		Expenditure higher than budgeted
	2 (23) Contract Officers	1 (1) Personal Emoluments (a) Salaries - General Office	3,372		Additional contract officer employed
	2 (1) Office Expenses: (f) Security Services	1 (1) Personal Emoluments (c) Allowances	13,240		Token provision in Estimates
	3 Customs				

<u>Head</u>	<u>(1)</u>		<u>(2)</u>		<u>(3)</u>	
	<u>To Sub-Head</u>		<u>From Sub-Head</u>		<u>Amount</u>	<u>Reasons for</u> <u>Reallocation</u>
5 Income Tax	2 (3) Relief Cover		1 (1) Personal Emoluments (a) Salaries		7,220	Higher demand for relief cover
7 Human Resources	2 (4) Funding for University Students - Summer Jobs		1 (1) Personal Emoluments (a) Salaries		69,480	Expenditure higher than budgeted
	2 (5) Early Exit Schemes		1 (1) Personal Emoluments (a) Salaries		64,650	Expenditure higher than budgeted
	2 (7) Relief Cover		1 (1) Personal Emoluments (a) Salaries		75	Token provision in Estimates
	2 (8) Ex-Gratia Payments (new subhead)		1 (1) Personal Emoluments (a) Salaries		33,180	No provision in Estimates
9 Financial Secretary's Office	1 (1) Personal Emoluments (d) Temporary Assistance		2 (1) Office Expenses (e) Office Cleaning		3,000	Insufficient provision
			2 (2) Operational Expenses (b) Computer and Office Equipment		6,000	
					9,000	
11 Civil Aviation	2 (5) Gibraltar Airport Fire and Rescue Services (new subhead)		1 (1) Personal Emoluments (e) Gratuities		150	No provision in Estimates
12 Town Planning and Building Control	1 (1) Personal Emoluments (a) Salaries		2 (1) Office Expenses (a) General Expenses (e) Office Rent and Service Charges		5,790	Increase in complement
			2 (3) Conferences/Development and Planning Commission Expenses		9,395	
			2 (5) Relief Cover		5,790	
					1,000	
					21,975	
	1 (1) Personal Emoluments (e) Temporary Assistance		2 (2) Operational Expenses (b) Land and Property Management		13,480	Demand led

Head	(1)		(2)		(3)	Reasons for Reallocation
	To Sub-Head	From Sub-Head			Amount £	
14 Environment	2 (3) Natural Environment and Animal Welfare (m) Environmental Security Services (new subhead)	1 (1) Personal Emoluments Enforcement (g) Salaries			41,830	No provision in Estimates
	2 (4) Public Highways - Cleansing and Plants (f) Commonwealth Park	1 (1) Personal Emoluments Environment (e) Salaries			98,218	Expenditure higher than budgeted
	2 (5) UK Overseas Territories Conservation Forum	1 (1) Personal Emoluments Environment (e) Salaries			53,940	Expenditure higher than budgeted
	2 (6) Contribution to Gibraltar Development Corporation - Staff Services	1 (1) Personal Emoluments Enforcement (q) Salaries			43,640	Insufficient provision as well as increase in complement
	2 (7) Relief Cover	1 (1) Personal Emoluments Environment (e) Salaries			1,500	Higher demand for relief cover
18 Equality and Social Services	2 (5) Contributions from the Consolidated Fund to the Care Agency: (b) Additional Contribution	1 (1) Personal Emoluments (a) Salaries			4,901	Expenditure higher than budgeted
		(b)(iv) Overtime - Discretionary (e) Pension Contributions			9,037 129	
					<u>14,067</u>	
22 Driver and Vehicle Licensing	2 (5) Incentive Scheme - Importation of Hybrid Vehicles	1 (1) Personal Emoluments (a) Salaries			22,080	Higher than anticipated number of hybrid vehicles registered
	2 (9) Contribution to Gibraltar Development Corporation - Staff Services - Transport Inspectors	1 (1) Personal Emoluments (a) Salaries			11,275	Pay Review arrears

<u>Head</u>	<u>(1)</u>		<u>(2)</u>		<u>(3)</u>	<u>Reasons for Reallocation</u>	
	<u>To Sub-Head</u>		<u>From Sub-Head</u>		<u>Amount</u> £		
27 Postal Services	1 (1) Personal Emoluments (b)(i) Overtime - Conditioned		2 (5) Contracted Service (a) Gibraltar Philatelic Bureau Ltd		23,915	Higher than budgeted overtime payments due to increased work load Expenditure higher than budgeted Demand led Insufficient provision Higher than budgeted overtime needs	
	1 (1) Personal Emoluments (c) Allowances		2 (5) Contracted Service (a) Gibraltar Philatelic Bureau Ltd		4,495		
	1 (1) Personal Emoluments (d) Temporary Assistance		2 (5) Contracted Service (a) Gibraltar Philatelic Bureau Ltd		20,280		
	1 (1) Personal Emoluments (f) Pension Contributions		2 (5) Contracted Service (a) Gibraltar Philatelic Bureau Ltd		12,185		
	1 (2) Industrial Wages (b)(iv) Overtime - Discretionary		2 (5) Contracted Service (a) Gibraltar Philatelic Bureau Ltd		440		
	28 Education	1 (1) Personal Emoluments (d)(ii) Temporary Assistance - Special Needs Learning Support Assistants		2 (1) Office Expenses (a) General Expenses (b) Electricity and Water			3,727 1,991
				2 (2) School Expenses (g) Educational Field Trips			29,173
				(i) Cleaning Materials and Sundry Expenses			7,927
				(k) Rent and Service Charges			25,000
				(m) School Lunch Supervision			51,043
			2 (3) Bleak House Expenses (a) General Expenses		2,032		
			(c) Telephone Service		1,069		
			(d) Printing and Stationery		923		
			2 (4) Gibraltar College		1,423		
					<u>124,308</u>		
1 (1) Personal Emoluments (d)(iv) Temporary Assistance - Temporary Cover for Other Absences			2 (4) Gibraltar College		35,825	Expenditure higher than budgeted	
			2 (5) Scholarships (b) Discretionary		259,821		
			2 (7) Teacher Training Expenses		41,599		
			2 (9) Nurseries		1,000		
			2 (12) Contract Officers		6,721		
					<u>344,966</u>		

<u>Head</u>	(1)		(2)		Amount £	Reasons for Reallocation	
	To Sub-Head	From Sub-Head					
29 Policing	2 (1) Office Expenses (e) Computer Running Expenses	1 (1) Personal Emoluments (c) Allowances			5,218	Expenditure higher than budgeted	
	2 (1) Office Expenses (i) Office Rent and Service Charges (new subhead)	1 (1) Personal Emoluments (c) Allowances			1,972	No provision in Estimates	
	2 (2) Operational Expenses (c) Investigation Expenses	1 (1) Personal Emoluments (c) Allowances			17,840	Expenditure higher than budgeted due to Operation Indigo	
	2 (3) Training Courses and Conferences	1 (1) Personal Emoluments (c) Allowances			18,776	Expenditure higher than budgeted due to heightened security state	
	2 (6) European Association of Airport and Seaport Police Expenses	1 (1) Personal Emoluments (c) Allowances			1,170	Expenditure higher than budgeted due to heightened security state	
	2 (7) Relief Cover	1 (1) Personal Emoluments (c) Allowances			3,955	Higher demand for relief cover	
	2 (10) Ex-Gratia Payments (new subhead)	1 (1) Personal Emoluments (c) Allowances			4,627	No provision in Estimates	
	2 (2) Operational Expenses: (g) Independent Expert Fees	1 (1) Personal Emoluments (a) Salaries			5,200	Expenditure higher than budgeted	
	31 Gibraltar Law Courts	1 (1) Personal Emoluments (a) Salaries	2 (1) Civil Contingency Planning			277	1 August 2015 Pay Review
			2 (3) Relief Cover			326	
35 Civil Contingency					603		

Head	(1)		(2)		Amount £	Reasons for Reallocation
	To Sub-Head	From Sub-Head				
36 Sport and Leisure	2 (1) Contribution from the Consolidated Fund to the Gibraltar Sports & Leisure Authority (b) Additional Contribution	1 (1) Personal Emoluments		32,000		
		(a) Salaries		1,000		
		(b)(iv) Overtime - Discretionary		1,000		Expenditure higher than budgeted
		(d) Pension Contributions				
37 Culture and Heritage	2 (1) Office Expenses (c) Telephone Service	1 (2) Industrial Wages		1,000		
		(b)(iv) Overtime - Discretionary		485		
		(c) Allowances		1,000		
		(d) Pension Contributions				
				<u>36,485</u>		
		1 (1) Personal Emoluments		6,295		Expenditure higher than budgeted
		(a) Salaries				
		1 (1) Personal Emoluments		1,962		Expenditure higher than budgeted
		(a) Salaries				
		1 (1) Personal Emoluments		1,189		Expenditure higher than budgeted
(a) Salaries						
39 Financial Services	2 (2) Operational Expenses (d) Security	1 (1) Personal Emoluments		10,405		Expenditure higher than budgeted
		(a) Salaries				
		1 (1) Personal Emoluments		62,995		Expenditure higher than budgeted
		(a) Salaries				
		1 (1) Personal Emoluments		16,928		Token provision in Estimates
		(a) Salaries				
		1 (1) Personal Emoluments		2,110		
		Ministry:		1,493		
		(b)(iv) Overtime - Discretionary		1,000		
		(c) Allowances				
(d) Temporary Assistance						
Finance Centre:						
(f) Salaries		14,135		Increased activity		
(g)(iv) Overtime - Discretionary		1,738				
(h) Allowances		3,241				
(j) Pension Contributions		<u>1,000</u>				
		<u>24,717</u>				

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40 Gambling Division	2 (4) Contribution to Gibraltar Development Corporation - Staff Services	1 (1) Personal Emoluments (b)(iv) Overtime - Discretionary (c) Allowances (d) Pension Contributions	3,145 100 1,000 <u>4,245</u>			1 August 2015 Pay Review