

**Report of the Chief Officer (HR)**

**Report to Scrutiny Board Resources and Council Services**

**Date: 3rd September 2012**

**Subject: Agency workers and overtime**

Are specific electoral Wards affected? If relevant, name(s) of Ward(s):	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Are there implications for equality and diversity and cohesion and integration?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Is the decision eligible for Call-In?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Does the report contain confidential or exempt information? If relevant, Access to Information Procedure Rule number: Appendix number:	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

**Summary of main issues**

1. Leeds City Council spent £412m on staffing budgets in 2011/12. Agency workers and overtime accounted for approximately 5% and 2.5% of this or £20m and £10.5m respectively.
2. Requirements to use agency workers are varied; reflecting different service needs. However, trends suggest that the level of agency workers in Leeds City Council has remained fixed. Services are considering ways in which this can be reduced to ensure that this complementary work-force is used in line with our values as well as being cost effective.
3. Requirements for using overtime are also varied and has been identified as a budget challenge; especially given a relatively fixed level of spend in recent years.

**Recommendations**

4. Members are asked to consider the details of this report, both in terms of how agency workers and overtime contribute to the delivery of services and proposals that are being developed to improve this.

### **Purpose of this report**

1. To provide the Scrutiny Board with an overview on the use and requirements for agency workers and overtime
2. To also indicate steps that are being taken to improve this in the future

### **Background information**

3. Overall staffing budgets are set to allow services to deliver services in line with the Council's plans. To achieve this core staffing is supplemented by agency workers and overtime. The approaches taken by different services varies according to needs.
4. As part of its work programme, this Scrutiny Board has asked for a report to cover the following:
  - a) Arrangements for engaging agency workers and the costs and benefits of this, broken down across key services and categories of staff.
  - b) Patterns of overtime use.
  - c) Options for improving arrangements.

### **Main issues**

#### **Agency workers**

5. In the last 3 years the use of Agency workers has been periodically reviewed in terms of:
  - a) how we procure services,
  - b) cost benefits of agency workers,
  - c) how we meet new requirements under the Agency Worker Regulations and
  - d) how services use agency workers.
6. This is detailed below.

#### **Contract Arrangements**

7. Since August 2010 Leeds has consolidated its agency contract arrangements. Agency workers are now supplied via a company called Comensura. This contract, which is similar to those used by other West Yorkshire Councils, allows for:
  - a) Supply chain management – we work with a wide variety of agencies who “sub-contract” to Comensura and whose performance and commission rates are managed on our behalf. When this contract was let, benchmarks were reviewed showing new rates would overall be lower than under a previous framework contract using 7 different suppliers.

- b) Standardised rates for agency work based on standardised job descriptions
  - c) Transparency regarding the ordering, deployment and payment of agency workers. The Council receives and uses regular information which helps understand the use of agency workers. We also only pay one consolidated weekly invoice for this; saving our back-office costs.
8. The vast majority of agency workers are now supplied this way, with some minor exceptions for specialist needs in areas like ICT.

#### The cost benefits of agency workers

9. In the current labour market rates paid to agency workers are normally below Leeds City Council pay-rates. However, since the Agency Worker Regulations came into force last December, agency workers engaged for more than 12 weeks must receive the same rates of pay. Whilst this excludes benefits like sick-pay and pensions, agency workers receive basic pay, overtime and premium pay alongside directly employed staff.
10. In addition to levelling up the basic pay of agency workers, costs are also incurred regarding the “agency fee”. Under the Comensura contract this varies from 40% to 50% of the hourly rate. Included in this, however, is the cost of National Insurance and holidays which agency workers must be paid under the Working Time Regulations. This is around 25% of the fee.
11. To illustrate the cost-benefits of using agency workers some examples are given in Appendix I. As a rule of thumb agency workers are less costly than overtime.
12. Finally it is noted that under the current contract Agencies will not receive a “signing on” fee if Leeds City Council recruits any staff who have been engaged for more than 12 weeks.
13. Aside from the financial benefits of using agency workers the following are also stressed as advantages and drawbacks:
- a) Availability – workers can be hired at very short notice
  - b) Flexibility – Assignments can be ended at anytime without incurring costs i.e. for severance
  - c) Experience and Commitment – Agency workers have a shorter tenure and less opportunity to become familiar with the organisation – inducting and training agency workers can be a hidden cost

#### Use and Spend

14. A detailed breakdown of usage is given in Appendix II giving the spend on Comensura. Analysis also shows:
- a) current spend with Comensura averages £1.25m per month equating to 4.5% of overall staffing spend.

- b) This has remained relatively constant
- c) Increasingly agency workers are hired for longer or for recurring periods of time. Over the period of the contract the average hire is for 48 days. However amongst current assignments this duration is far longer. As reliable agency staff tend to be rebooked for recurring assignments over 80% of assignments now exceed 12 weeks.
- d) 90% of roles are required for front line service delivery, with some administrative or specialist staff also booked.

15. Reasons for hiring agency workers are also recorded. The most commonly cited requirements include providing short term cover especially for sickness or when there are vacancies. Some services will also engage agency workers to take on fee earning work when income generating opportunities arise; for example building contracts or catering events.

16. In terms of services recently making the most use of agency workers the following table shows patterns of use.

<b>Analysis of Agency Roles for the 4 weeks up to 1st July 2012</b>			
Job Roles	Average weekly hours in June 2012	FTE	Prime Directorate
Catering	991.75	26.80	ASC and Resources
Driving	1119	30.24	E&N
Facilities	1064.75	28.78	Resources
General Industrial	2067.25	55.87	E&N
Secretarial/Admin	2122.25	57.36	All
Security	692.5	18.72	Resources and City Dev
Social Care (Qualified)	3103.5	83.88	ASC and Children's
Social Care (Unqualified)	5109.5	138.09	ASC and Children's
Miscellaneous	1371	37.05	All

17. Appendix III details explanations of this for the following high use services who are now reviewing arrangements in order to prepare for budgets next year and beyond:

- a) Environment and Neighbourhoods
- b) Children's Services
- c) Adult's Social Care.

18. This is also linked to the use of overtime which is discussed next.

## **Overtime**

19. Appendix IV details a 4 year spend on overtime by Directorate/Service. From month 4 in 2012/13 a forecast out-turn of £9.3m is given, but overall there has been steady level spend.
20. Typically overtime is used as a temporary resource to cover peaks and troughs in workloads. For many services, overtime is also generally unplanned and used in areas where:
  - a) Essential services must be provided and minimum staffing levels are needed
  - b) The need for overtime arises at short notice e.g. to cover short term absence.
21. Overtime is also used to cover seasonal variations or one off pieces of work and also meet income earning opportunities.
22. Whilst overtime can be more costly than agency workers, it has benefits in terms of making use of experienced staff that do not require training and can better support service continuity and quality.
23. An analysis of overtime payments for July 2012 showed that:
  - a) Around 1600 staff received some overtime payment
  - b) The mean average pay was £520 for the month or £120 on per week
  - c) Depending on the grade of the staff working this would equate to:
    - i) 12 hours for staff graded at A1
    - ii) 9 hours for B1 grades staff and
    - iii) 6 hours for C3 graded staff.
24. Internal Audit has also completed a review of overtime payments. Overall the report suggests that:
  - a) overtime paid had been worked and was paid at the correct rate;
  - b) overtime claims tested had been appropriately approved
25. However in relation to staff paid over scp 28 (C3) it is suggested attention be paid to the interpretation of the Planned Overtime Rules as incorrect payments were identified.

## **Options to make improvements**

26. Whilst agency workers and overtime are relatively low proportions of the overall staffing budget, they are still significant amounts and it is important that costs are controlled/reduced.
27. In parallel to this report CLT have also received reports on these positions and have requested work is done to reduce our requirements. As indicated in Appendix III, some

of the service changes that are being planned will contribute to this. In addition, work is now being undertaken that will apply to all services this includes:

#### Better Links with the Redeployment and the Talent Pool

28. Despite service-level explanations for using agency workers, it is difficult to explain that Leeds City Council might need to make staff redundant when it has nearly 500 agency workers.
29. HR are now working very closely with the trade unions so this position is properly understood. Currently there is a mis-match between staff in the talent pool who are higher graded and the majority of agency work assignments which are part-time and lower graded. Nevertheless processes are being applied to ensure all agency worker assignments for more than 12 weeks are screened for redeployment opportunities.
30. Discussion with the trade unions suggests also that a more structured assessment of overtime could be undertaken. Again the purpose of this would be to see whether any services can increase their core work-force to reduce the need for overtime.
31. Finally, whilst individual services employ a limited number of admin workers; collectively these add-up. A business case is currently being prepared to develop an internal admin pool drawing from staff who would otherwise enter the Talent Pool as redeployees. The aim of this is to reskill staff through gaining experience in administrative work over a fixed period. This "internal" agency would be deployed to replace any administrative work done by agency workers. Subject to the success of this initiative, this approach could be applied more broadly to other services; linking into future work-force planning.

#### Developing protocols for hiring agency workers

32. CLT have requested that a protocol is developed regarding the use of agency workers. Preliminary work has been started on this and would cover the following:
  - a) Clear guidelines on the cost benefits of using agency workers
  - b) Requirements to restrict hiring of agency workers for long periods, unless there are exceptional business reasons
  - c) A commitment, wherever possible, to recruit agency workers who have worked for Leeds City Council for long periods e.g. for more than a year.

#### Value For Money Audit

33. Finally Internal Audit are planning to undertake a VFM review of agency workers and it is suggested the terms of reference for this work are informed by the views of this Board.

#### Overtime

34. Overall services will be required as part of the budget setting process to consider how reductions in overtime costs can be achieved. It is suggested a number of pieces of work are done to support this and to help sustain savings:

- a) Re-affirming guidelines on the use of overtime; including Audit recommendations to review the use of Planned Overtime for senior officers and above
- b) Officering practical advice to managers and supervisors to use when authorising overtime so they are conscious of the cost implications.
- c) Exception reporting to identify if there are areas where overtime payments exceed average pay e.g. a Top 100 Overtime earners.
- d) That services are encouraged to review their staffing mix to identify where it might be possible to increase core staffing to reduce overall and make savings overall on this. This should be an integral element of our budget planning.

## **Corporate Considerations**

### **Consultation and Engagement**

35. A draft of this report has been shared with the trade unions

### **Equality and Diversity / Cohesion and Integration**

36. A more detailed analysis can be provided but the diversity profile of agency workers is monitored. It is noteworthy that the proportion of agency workers from BME backgrounds is greater than the Council's work-force as a whole; around 25% of agency workers are from a BME background.

### **Council policies and City Priorities**

37. N/a

### **Resources and value for money**

38. Both overtime and agency work spends are significant. Work is on-going to ensure our contract arrangements offer value for money, although potentially greater savings will arise from reducing demand for agency workers

### **Legal Implications, Access to Information and Call In**

39. N/a

### **Risk Management**

40. N/a

### **Conclusions**

41. Services rely on agency workers and overtime to deliver some of our most important front-line services.

42. These are nevertheless potentially costly methods for providing cover and attention is being paid in many different areas to reduce this. Equally where overtime or agency workers are cost effective, services must also consider how patterns of use fit with Council values (e.g. in terms of good employment practice)

## Recommendations

43. A series of options are outlined in this report (see paragraph 28 to 34). In summary this includes:

- a) Finding ways to use our own potentially surplus staff instead of agency workers
- b) Bringing aspects of agency work in-house and reducing overtime with core staffing
- c) Setting out clearer guidelines and protocols on the use of overtime and agency staffing
- d) Internal Audit to undertake a VFM review of agency worker arrangements

44. The Scrutiny Board is asked to consider this and make recommendations accordingly

Background documents<sup>1</sup>

None

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<sup>1</sup> The background documents listed in this section are available for inspection on request for a period of four years following the date of the relevant meeting. Accordingly this list does not include documents containing exempt or confidential information, or any published works. Requests to inspect any background documents should be submitted to the report author.



## Appendix I

### Charge Rates for Agency workers

<b>Job Category</b>	<b>Current Pay Rate - before 12 weeks</b>	<b>Current Charge Rate</b>	<b>Mark up %</b>	<b>LCC Comparator with on costs at av 19.5%</b>	<b>Leeds City Council Overtime with on-costs</b>
Administrator Level 1 CRB	£7.00	£9.70	39	£7.73	£11.60
Administrator Level 2 CRB	£8.50	£11.70	38	£9.56	£14.34
Administrator Level 3 CRB	£11.00	£15.42	40	£12.15	£18.23
Alarm CCTV Engineer	£12.00	£16.95	41	£9.60	£14.39
CA Attendant	£6.08	£8.47	39	£7.73	£11.60
Care Assistant	£7.35	£11.40	55	£9.60	£14.39
Care Officer	£9.31	£14.39	55	£12.19	£18.28
Caretaker	£6.14	£8.55	39	£7.73	£11.60
Cleaner	£6.08	£8.72	43	£7.73	£11.60
Cook/Chef - CRB	£8.50	£12.51	47	£9.60	£14.39
Crèche Assistant	£6.60	£9.74	48	£7.73	£11.60
De-Litterer	£6.08	£8.51	40	£7.73	£11.60
Electrician	£12.25	£17.85	46	£13.80	£20.70
HGV Driver	£8.25	£12.60	53	£10.21	£15.31
Joiner	£8.00	£10.83	35	£12.55	£18.82
Labourer	£6.08	£8.76	44	£7.73	£11.60
Mini Bus Driver	£7.70	£11.02	43	£9.60	£14.39
Non LGV Driver	£8.01	£11.61	45	£9.60	£14.39
Nursery Worker	£8.72	£13.49	55	£10.46	£15.68
Refuse Collector	£6.47	£8.99	39	NA	NA
Social Worker - Advanced	£19.70	£28.60	45	£18.64	£27.96
Social Worker - Newly Qualified	£14.00	£20.39	46	£13.80	£20.70
Social Worker - Standard	£16.85	£24.49	45	£16.80	£25.20
Static Guard	£6.35	£9.24	46	£7.73	£11.60

Refuse collector pay is subject to PRP and this does not apply to overtime

**Comensura Spend**

**Comensura Spend Analysis 12 months to end of May 2012**

**ALL**

<b>Month effective</b>	<b>FTE</b>	<b>Total charge (£000's)</b>	<b>Hours Booked</b>	<b>Average Cost per hour</b>
Aug-11	510	1,359	82025	£16.57
Sep-11	496	1,330	79772	£16.67
Oct-11	571	1,538	91908	£16.73
Nov-11	443	1,221	71336	£17.12
Dec-11	414	1,153	66576	£17.32
Jan-12	361	1,036	57987	£17.87
Feb-12	436	1,240	70201	£17.66
Mar-12	486	1,316	78157	£16.84
Apr-12	539	1,495	86618	£17.26
May-12	425	1,214	68361	£17.76
Jun-12	439	1,255	70613	£17.77
Jul-12	617	1,763	99219	£17.77

**ASC**

<b>Month effective</b>	<b>FTE</b>	<b>Total charge (£000's)</b>	<b>Hours Booked</b>	<b>Average Cost per hour</b>
Aug-11	132	304	21208	£14.33
Sep-11	129	297	20720	£14.33
Oct-11	167	368	26788	£13.74
Nov-11	123	275	19832	£13.87
Dec-11	117	266	18775	£14.17
Jan-12	100	250	16070	£15.56
Feb-12	117	310	18838	£16.46
Mar-12	134	356	21621	£16.47
Apr-12	148	410	23726	£17.28
May-12	117	331	18819	£17.59
Jun-12	133	368	21393	£17.20
Jul-12	177	475	28467	£16.69

### Corporate and Central

Month effective	FTE	Total charge (£000's)	Hours Booked	Average Cost per hour
Aug-11	62	179	9943	£18.00
Sep-11	64	177	10360	£17.08
Oct-11	76	196	12284	£15.96
Nov-11	67	186	10710	£17.37
Dec-11	56	156	8996	£17.34
Jan-12	48	131	7766	£16.87

As from 1/2/12 C&C data is split into 3 groups - Resources, Customer Access and Performance and Legal

### Customer Access and Performance

Month effective	FTE	Total charge	Hours Booked	Average Cost per hour
Feb-12	1.18	3,546	190	£18.66
Mar-12	2.49	6,129	400	£15.32
Apr-12	1.96	4,110	316	£13.01
May-12	0.87	1,643	141	£11.65
Jun-12	2.24	6,657	361	£18.44
Jul-12	3.36	9,952	540	£18.43

### Legal

Month effective	FTE	Total charge	Hours Booked	Average Cost per hour
Feb-12	0.62	3,514	99	£35.49
Mar-12	5.55	32,908	892	£36.89
Apr-12	4.87	28,579	784	£36.45
May-12	3.35	19,760	539	£36.66
Jun-12	2.15	12,842	513	£25.03
Jul-12	3.19	18,948	513	£36.94

### Resources

Month effective	FTE	Total charge (£000's)	Hours Booked	Average Cost per hour
Feb-12	78	194	12493	£15.53
Mar-12	81	182	13070	£13.93
Apr-12	83	193	13341	£14.47
May-12	69	163	11099	£14.69
Jun-12	69	193	11099	£17.39
Jul-12	106	328	17044	£19.24

**E&N**

<b>Month effective</b>	<b>FTE</b>	<b>Total charge</b>	<b>Hours Booked</b>	<b>Average Cost per hour</b>
Aug-11	136	237	21796	£10.87
Sep-11	121	215	19388	£11.09
Oct-11	112	195	18056	£10.80
Nov-11	80	138	12876	£10.72
Dec-11	71	123	11401	£10.79
Jan-12	65	120	10,522	£11.40
Feb-12	61	111	9777	£11.35
Mar-12	80	144	12919	£11.15
Apr-12	94	179	15100	£11.85
May-12	64	124	10294	£12.05
Jun-12	70	140	11260	£12.43
Jul-12	88	165	14155	£11.66

**City Dev**

<b>Month effective</b>	<b>FTE</b>	<b>Total charge (£000's)</b>	<b>Hours Booked</b>	<b>Average Cost per hour</b>
Aug-11	20	45	3167	£14.21
Sep-11	21	48	3404	£14.10
Oct-11	25	56	3996	£14.01
Nov-11	17	43	2812	£15.29
Dec-11	15	39	2426	£16.08
Jan-12	12	31	1910	£16.23
Feb-12	16	38	2626	£14.47
Mar-12	17	41	2700	£15.19
Apr-12	20	47	3155	£14.90
May-12	15	38	2413	£15.75
Jun-12	15	36	2413	£14.92
Jul-12	25	56	3944	£14.20

**Children's**

<b>Month effective</b>	<b>FTE</b>	<b>Total charge (£000's)</b>	<b>Hours Booked</b>	<b>Average Cost per hour</b>
Aug-11	161	575	25910	£22.19
Sep-11	160	592	25752	£22.99
Oct-11	191	707	30784	£22.97
Nov-11	157	579	25248	£22.93
Dec-11	155	569	24978	£22.78
Jan-12	134	502	21630	£23.21
Feb-12	163	576	26146	£22.03
Mar-12	165	554	26554	£20.86
Apr-12	188	634	30196	£21.00
May-12	155	534	24932	£21.42
Jun-12	148	499	23806	£20.96
Jul-12	215	710	34634	£20.50

## **Appendix III**

### **Specific Service Issues**

#### **Environment and Neighbourhoods**

Most agency use is in Waste Collection, with assignments used to cover absence for Refuse Drivers and Collectors. A similar position applies for overtime. On a daily basis the level of overtime utilised for cover exceeds that of agency, but the level of agency usage exceed budgetary requirements

Having taken into account shift allowances, and a local agreement for performance related pay, overtime for Collectors is found to be less costly than standard hours; if full performance is met, or the use of agency staff. The position for Drivers is different, where the use of agency is the least cost option to the use of overtime or increasing the level of core staff.

In a number of areas action is being taken to ensure this mix of resources meets budgetary requirements. More work is being undertaken to review overall staffing requirements, but immediate measures include:

- § Recent recruitment of 18 additional staff to fill vacancies in the service.
- § Review of agency cover that has been retained until temporary back-up routes are removed
- § Review of other ancillary functions, including storesperson, which can be brought in-house

With these changes it is expected that the need for ad-hoc agency cover can be reduced by around two-thirds. Further action will also be taken to robustly manage absence and unauthorised leave which triggers a need for agency cover and overtime.

#### **Children Services**

Demand for agency workers in Children's Services has been skewed in order to deliver service improvements following the Ofsted Inspection in 2009. To improve quality an essential requirement has been to reduce casework numbers, whilst putting in place other service transformation measures. A lack of experienced social workers (Advanced Practitioners) meant Leeds needed to hire agency workers. Generally this also reflected skill shortages in the labour market. Currently around 60 fte Social Workers are engaged to support Fieldwork.

More recently cohorts of newly recruited staff are joining the service. This includes 40 new staff who will be joining in the autumn. On a phased basis these staff will be used to significantly reduce agency requirements by the end of the calendar year.

Other requirements include care officer cover especially in residential services. Here a mixture of overtime and agency cover is used. There is a preference to use overtime as this provides continuity of care. A review of Residential staff is shortly going to be undertaken and will consider how improvements can be made to the staffing mix.

## **Adult Services**

A number of factors are driving demand for overtime and agency cover. A core requirement remains the need to support front-line care service delivery. A mixture of overtime and agency workers are used. At operational levels managers have to make many choices at short notice to ensure adequate staffing levels and follow advice regarding what are the most cost effective arrangements. This is regularly reviewed.

In addition to this the requirement for agency cover for care officers has been increased to support future service re-design. Re-modelling services is likely to reduce the overall need for staff. To insure against risks that directly employed staff might need to be made redundant, agency workers are back-filling posts. To prevent an over-reliance on agency workers this is regularly reviewed, and in services where there is higher turnover open recruitment has been renewed. In particular this includes Learning Disability Services.

Finally Adult Services are also employing a smaller number of Agency Social Workers, this are required to backfill a number of shorter term health grant funded posts

## Appendix IV

### ANALYSIS OF OVERTIME BY SERVICE ( excluding Schools )

Department	Service	Year			
		2008/09	2009/10	2010/11	2011/12
Adult Social Care	Access & Inclusion	960,983	708,110	373,557	129,743
	Resources	2,339	4,167	4,789	6,749
	Operational Services	2,256,429	2,166,664	2,135,792	1,988,978
	Support & Enablement	4			
	Strategic Commissioning	123			
	Sub- Total	3,219,878	2,878,941	2,514,138	2,125,470
Children's Services	Partnership Dev. & Business Support	7,908	7,205	2,537	1,421
	Learning, Skills & Universal Services	120,964	132,807	58,702	68,634
	Safeguarding, Targeted & Specialist	1,186,225	1,343,815	1,425,963	1,402,981
	Strategy, Performance & Commissioning	1,676	1,401	719	290
	Sub- Total	1,316,773	1,485,228	1,487,921	1,473,326
City Development	Planning And Sustainable Development	37,666	16,542	16,091	11,591
	Economic Development	25,011	31,202	31,636	43,496
	Asset Management	5,246	7,743	193	31
	Highways And Transportation	540,393	530,573	481,963	382,065
	Libraries, Arts And Heritage	283,344	294,827	218,428	197,771
	Recreation	1,254,999	1,304,875	1,324,422	1,309,920
	Resources and Strategy	506	1,141	2,313	2,002
	Sub- Total	2,147,165	2,186,903	2,075,046	1,946,876
Customer Access and Performance	Customer Access	145,374	93,424	76,927	86,874
	Localities and Partnerships	370	4,146	494	
	Corporate Support	376	1	0	
	Area Management			306	
	Sub- Total	146,120	97,571	77,727	86,874
Environment & Neighbourhoods	Car Parking Services	141,776	72,874	103,051	137,750
	Community Safety	10,202	9,360	7,091	100,052
	Regeneration Programmes	1,700	493	126	0
	Employment and Skills	31,704	9,621	299	130
	Strategy & Commissioning	154	0	133	0
	Statutory Housing	143,342	114,669	98,107	108,714
	Waste Management	1,205,321	1,056,634	1,356,219	1,696,304
	Environmental Action (West North West)			0	159,386
	Environmental Action (East North East)			0	180,298
	Environmental Action (South)	8	3,219	5,584	145,554
	Environmental Action (City Wide)	64,691	75,259	126,633	192,732
	Environmental Action (City Centre)	186	56	0	171,594
	Former Environmental Services	432,783	329,471	375,618	0
	Environmental Health	154,570	208,793	191,581	46,189
	Sub- Total	2,186,437	1,880,449	2,264,442	2,938,703
Legal Services	Legal Services	649	1,750	10	0
	Sub- Total	649	1,750	10	0
Resources	Financial Management	1,398	6,010	149	1,664
	Business Support Centre	11,039	14,531	2,700	3,136
	Financial Development	0	0		
	Revenues and Benefits	122,383	165,085	93,838	108,771
	Information Technology	93,321	127,197	73,875	174,465
	Human Resources	37,395	1,945	1,673	434
	Audit and Risk	914	1	2,169	0
	CORS Directorate	1,352	108		
	Public Private Partnership Unit	177,330	65,840	61,860	0
	Procurement	7,807	2,185		
	Democratic and Central Services	362,203	373,463	327,700	300,659
Commercial Services	1,673,695	1,556,560	1,351,710	1,422,523	
	Sub- Total	2,488,837	2,312,925	1,915,674	2,011,652
	<b>TOTAL</b>	<b>11,505,859</b>	<b>10,843,767</b>	<b>10,334,958</b>	<b>10,582,901</b>