



PORTFOLIO AREA: FINANCE AND RESOURCES

Date of Meeting: 6 FEBRUARY 2003

Public

Key Decision: No

Recorded in Forward Plan: No

Inside Policy Framework

Title: BUDGET OVERVIEW AND MONITORING REPORT – APRIL TO DECEMBER 2002.

Report of: THE HEAD OF FINANCE

Report reference: FS9/02

Summary:

In accordance with the City Council's Financial Procedure Rules, the Head of Finance is required to report to the Executive on the overall budget position; the monitoring and control of expenditure against budget allocations, and the exercise of virement on a regular basis.

This report provides an overview of the budgetary position for 2002/03 and summarises the main changes to the Budgets since they were approved in February 2002 for both the General Fund Revenue and Capital budgets. It also provides summary monitoring information for the period April to December 2002 for all Business Units.

Recommendations:

The Executive is asked to:

- (i) Note the overall budgetary position for 2002/03 as set out in the report noting that the Revised Estimate 2002/03 and Estimate 2003/04 will be amended in the light of this information.
- (ii) Approve the virement in relation to the Homelessness Strategy as set out in paragraph 2.3.
- (iii) Approve the re-direction of Capital Resources within the DDA Act budget provision as set out in paragraph 2.6.
- (iv) Note that the Corporate Resources Overview and Scrutiny Committee will consider the report on 20th February 2003.

Contact Officer: Alison Taylor

Ext: 7289

CITY OF CARLISLE

To: The Executive
6 February 2002

FS9/02

BUDGET OVERVIEW AND MONITORING REPORT
APRIL TO DECEMBER 2002

1. BACKGROUND INFORMATION AND OPTIONS

- 1.1 In accordance with the City Council's Financial Procedure Rules, the Head of Finance is required to report to the Executive on the overall budget position; the monitoring and control of expenditure against budget allocations, and the exercise of virement on a regular basis.
 - 1.2 All Managers currently receive monthly budget monitoring reports for their areas of business, however this is the first full report to be considered by Members and some issues have arisen which need to be resolved to enable more accurate information to be reported in future.
 - 1.3 The information contained in this report is picked up in the first instance from the main accounting system and this information is then amended for further known commitments as advised by Heads of Service. This adjustment is necessary because:
 - The accounting system is able to record expenditure commitments unfortunately this is not used extensively by all business units and as a result not all commitments are incorporated into the accounting system,
 - The accounting system has the facility to profile budgets to reflect expenditure and income trends over months. Some of these profiles could be improved to more accurately reflect the actual flow of income and expenditure.
 - 1.4 Throughout the report, the use of a minus (-) indicates a credit or income budget, and the term underspend also relates to additional income generated.
- 2. MAIN ISSUES ARISING**
- 2.1 **Appendix A – Summary General Fund Revenue Budget 2002/03.** This updates the original budget in the light of known events that have occurred since the Budget was approved in February 2002. The revised budget reflects the position as reported in FS1/02 as considered by the Executive on 19 December 2002.

2.2 **Appendix B - Summary General Fund Capital Budget 2002/03.** This details any approved changes to the Capital Programme. The revised budget reflects the position as reported in FS4/02 as considered by the Executive on 19 December 2002.

2.3 **Appendix C - Virements processed for the period 1st August to 31st December 2002.** This details any virements exercised in accordance with the Financial Procedure Rules in the above period. Previous periods were reported in FM 2002/03 No.44 to the Executive on 2 September 2002.

Community Overview & Scrutiny considered report H069/02 Strategic Approach to Housing on 21 November 2002 detailing that external consultants would be required to assist in the Homelessness Strategy review at a cost of £13,000. The cost could be met from within existing Homelessness and Hostel budgets and the Executive is asked to approve this virement.

2.4 **Appendix D - Revenue Budget Monitoring Summary – April to December 2002** This is a position statement as at December 2002 and summarises the more detailed financial information split between direct and indirect control. The budget variance as at 31 December 2002 indicates an underspend of £1,474,094, however this reduces to £388,635 after taking into account known commitments, as advised by Heads of Service.

2.5 **Appendix E - Analysis of main Revenue Variances per Business Unit.** This provides a summary of the main reasons for the revenue variance projection of £388,635 analysed over each Business Unit which has been prepared in conjunction with the Business Unit Heads. The revised estimate 2002/03 and estimate 2003/04 will be amended in the light of this information, details of which are presented in FS6/02 considered elsewhere on the agenda. In addition to the explanations provided in Appendix E, the following points should also be noted:

- The ECCP anticipated year-end position shows a deficit of approximately £20,000 principally due to the effects of foot and mouth during 2001/02. Agreement has been sought from Eden DC and Cumbria County Council to contribute a further £10,000 each which will leave the City Council contributing £10,000 although the final position will be reported as part of the 2002/03 out-turn.
- During January 2003, and therefore not reflected in this report, a debtor account totalling £62,963 was cancelled relating to Archaeology work carried out in Botchergate. During 1998/99 and 1999/00 the service account received both the credit from the debtor account and the actual cash received which resulted in GF

balances being overstated. Provision is therefore required to fund this 'loss of income', which should be financed from General Fund balances in 2002/03.

- Democratic Representation budget is currently £20,000 underspent as at December 2002. There have been underspends on this budget in previous years and therefore the budget provision should be reviewed. The budgets are currently shown within the Legal & Democratic Services Business Unit although it has been suggested that responsibility falls to the Head of Member Support & Employee Services and the budget will be transferred before the next report. The current underspend relates to areas such as Member Training, Conference Fees and Member subsistence expenses.
- Carlisle Works trading profit as at December 2002 is estimated at £576,000 as opposed to an expected profit of £375,000. A year end position of £700,000 is anticipated, this being some £200,000 higher than the revised budget.

2.6 **Appendix F – Capital Budget Monitoring Summary – April to December 2002.**

This provides the variance report for the Capital Programme and indicates an underspend of £3,057,812 against the annual budget allocation. The reasons given for this are set out in the Appendix.

A request has been received from the Head of Commercial & Technical Services to re-direct capital resources within the overall DDA Act budget provision. A programme of works was agreed at the start of the year and this has been reviewed on a regular basis. Two elements have been deferred:

- Youth Hut, Irthing Centre – the required work has been done from external funding (Budget provision £8,800)
- St James Pavilion – due to changes related to the activities undertaken by Carlisle Leisure Ltd the work has been deferred (Budget provision £40,000).

These resources will be used to carry out several smaller schemes as detailed the Appendix and the Executive is asked to approve this virement. The issue of disabled access and variances between the requirements of the DDA and the national BV indicator has been considered in detail by Overview & Scrutiny. As a result and after discussions with the Portfolio holder for Corporate Resources these smaller schemes were identified. Once completed these will generate a significant improvement to the BV Indicator.

- ## 2.7
- In accordance with the City Council's Financial Procedure Rules it is the responsibility of individual Heads of Service to control income and expenditure within their areas of responsibility and to monitor performance, taking account of financial information provided by the Head of Finance. They should report on variances within their own areas and as such Business Unit Heads will be able to

provide more detailed explanations at the meeting of their particular budget areas if required.

2.8 It should be noted that under the City Councils Financial Procedure Rules:

- any **overspending** on service estimates must be carried forward to the following year, and will constitute the first call on service estimates in the following year, unless the Council subsequently determines otherwise by way of a supplementary estimate. The Head of Finance will report the extent of overspending carried forward to the Executive and to the Council;
- any **underspending** on service estimates may be carried forward, subject to:
 - Reporting to the Executive the source of the underspending or additional income and the proposed application of those resources, and
 - The approval of the Council where the underspending exceeds £10,000.

This year end flexibility is considered desirable and reflects best practice to enable a more planned approach to be given to spending, rather than a situation whereby budgets must be utilised by a set date.

3. **CONSULTATION**

3.1 Consultation to Date.

Portfolio Holders and Business Unit Heads have previously considered detailed financial information.

3.2 Consultation proposed.

Not applicable

4. **STAFFING/RESOURCES COMMENTS**

Not applicable

5. **COMMENTS OF THE HEAD OF FINANCE**

Included in the main body of the report.

6. **LEGAL COMMENTS**

Not applicable

7. **CORPORATE COMMENTS**

This report has been prepared in conjunction with Business Unit Heads and has also been considered by JMT on 28 January 2003.

8. **RISK MANAGEMENT ASSESSMENT**

Not applicable

9. EQUALITY ISSUES

Not applicable

10. ENVIRONMENTAL IMPLICATIONS

Not applicable

11. CRIME AND DISORDER IMPLICATIONS

Not applicable

12. RECOMMENDATIONS

The Executive is asked to:

- (i) Note the overall budgetary position for 2002/03 as set out in the report noting that the Revised Estimate 2002/03 and Estimate 2003/04 will be amended in the light of this information.
- (ii) Approve the virement in relation to the Homelessness Strategy as set out in paragraph 2.3.
- (iii) To approve the re-direction of Capital Resources within the DDA Act budget provision.
- (iv) Note that the Corporate Resources Overview and Scrutiny Committee will consider the report on 20th February 2003.

ANGELA BROWN

Head of Finance

Contact Officer: Alison Taylor

Ext: 7289

Financial Services
Carlisle City Council
16 January 2003
AB/AT/FS9-02

Summary General Fund Revenue Budget 2002/03

	Original Budget 2002/03 £000	Changes 2002/03 £000	Revised Budget 2002/03 £000
<u>Core Spending</u>			
Core Base Spending	13,606	-74	13,532
Less New Savings	-556	0	-556
Add New Spendings	305	0	305
<u>Non-Recurring Expenditure</u>			
New Policy Initiatives	60	0	60
LSVT Transfer/Recovery Costs	-350	0	-350
Impact of Interest Rates	170	-170	0
New Savings	-48	0	-48
New Spending	75	-20	55
Supplementary Estimates	0	0	0
Carry Forward from 2001/02 *	0	1,258	1,258
Total GF Revenue Budget	13,262	994	14,256
Parish Precepts	247	0	247
TOTAL COMMITTED EXPENDITURE	13,509	994	14,503
<u>Contributions to/(from) Reserves</u>			
General Fund Reserves - Recurring	-216	84	-132
General Fund Reserves - Non Recurring	92	-1,102	-1,010
General Fund Balances - Housing Benefits	-170	34	-136
Capital Projects Fund		-10	-10
NET EXPENDITURE FOR COUNCIL TAX	13,215		13,215

* These carry forward requests were approved by full Council on 10 September 2002.

Summary General Fund Capital Budget 2002/03

	Original Budget 2002/03 £000	Changes 2002/03 £000	Revised Budget 2002/03 £000
<u>Current Programme</u>			
- City Gateway	160	950	1,110
- DDA Act Adaptations	180	35	215
- Planned Major Repairs	190	-35	155
- Asset Management Plan	100		100
- Sheepmount	75		75
- Play Areas	50		50
- Vehicles, Plant & Equipment	598	196	794
<u>Non-Recurring Carried Forward from 2001/02 *</u>			
Cemetery Improvements		0	0
Greystone School		1	1
Private Sector HIP		994	994
<u>Supplementary Estimates</u>			
Car Park Improvements		123	123
Bousteads Grassing Improvements		250	250
Civic Centre Improvements		100	100
TOTAL COMMITMENTS	1,353	2,614	3,967
<u>Financing</u>			
Capital Projects Fund	235	601	836
Capital Receipts	490	547	1,037
Private Sector Contributions		99	99
Lottery Commission		228	228
General Fund Balances		245	245
DSO Reserves		250	250
Loan	30	292	322
Disabled Facilities Grant		156	156
Repairs and Renewals Fund	598	196	794
NET EXPENDITURE	1,353	2,614	3,967

* These carry forward requests were approved by full Council on 10 September 2002.

Virements Processed for Period 1 August to 31 December 2002

Date	Virement Details	Year	Permanent/ Temporary	Value £	Authorised By
Requested by Officers (under £10,000)					
01-Dec-02	Replacement of Health & Safety Officer prior to existing postholders retirement funded from salary savings	2002/03	Temporary	8,000	M Battersby
Approved by the Executive (£10,000 to £30,000)					
22-Nov-02	Budget Consultation costs from Best Value budget 2002/03	2002/03	Temporary	26,340	Executive 25 November 2002

Approved by the Council (over £30,000)

NIL

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2002/03 REVISED BUDGET £	COST CENTRE	<----- DIRECT CONTROL ----->			<----- INDIRECT CONTROL ----->			<----- TOTALS ----->			FURTHER COMMITMENTS £	REVISED DECEMBER VARIANCE £
		BUDGET TO DATE £	ACTUAL TO DATE £	VARIANCE £	BUDGET TO DATE £	ACTUAL TO DATE £	VARIANCE £	BUDGET TO DATE £	ACTUAL TO DATE £	SYSTEM VARIANCE £		
	SUMMARY BY BUSINESS UNIT											
23,000	Executive Management	104,870	104,237	-633	-129,833	-137,264	-7,431	-24,963	-33,027	-8,064	8,064	0
197,110	Strategic & Performance Services	572,546	423,142	-149,404	-439,905	-421,596	18,309	132,641	1,546	-131,095	116,080	-15,015
87,000	Financial Services	1,596,907	1,514,209	-82,698	-3,135,431	-3,088,517	46,914	-1,538,524	-1,574,308	-35,784	108,432	72,648
1,580,770	Legal & Democratic Services	1,077,064	958,082	-118,982	94,568	29,347	-65,221	1,171,632	987,429	-184,203	118,871	-65,332
207,390	Member Support & Employee Services	285,527	265,216	-20,311	-169,045	-177,549	-8,504	116,482	87,667	-28,815	28,519	-296
58,810	Customer & Information Services	1,229,987	1,164,509	-65,478	-1,138,463	-1,073,318	65,145	91,524	91,191	-333	-11,946	-12,279
1,180,930	Revenues & Benefits Services	1,665,118	1,545,542	-119,576	-398,449	-417,961	-19,512	1,266,669	1,127,581	-139,088	99,383	-39,705
-3,069,320	Property Services	257,442	287,304	29,862	-2,643,998	-2,665,999	-22,001	-2,386,556	-2,378,695	7,861	-21,221	-13,360
325,650	Commercial & Technical Services	1,217,581	877,878	-339,703	-1,383,320	-1,402,930	-19,610	-165,739	-525,052	-359,313	54,154	-305,159
952,600	Planning Services	821,993	685,181	-136,812	-177,964	-275,837	-97,873	644,029	409,344	-234,685	192,247	-42,438
2,738,630	Economic & Community Developemnt Services	1,476,865	1,259,193	-217,672	517,798	365,397	-152,401	1,994,663	1,624,590	-370,073	366,368	-3,705
5,452,070	Culture, Leisure & Sport Services	2,574,566	2,548,382	-26,184	1,510,099	1,588,887	78,788	4,084,665	4,137,269	52,604	-6,041	46,563
4,521,740	Environmental Protection Services	2,306,865	2,267,702	-39,163	788,537	784,594	-3,943	3,095,402	3,052,296	-43,106	32,549	-10,557
14,256,380	NET TOTAL	15,187,331	13,900,577	-1,286,754	-6,705,406	-6,892,746	-187,340	8,481,925	7,007,831	-1,474,094	1,085,459	-388,635

ANALYSIS OF MAIN REVENUE VARIANCES PER BUSINESS UNIT

COST CENTRE	DETAILS OF MAJOR VARIANCES	POSITION AS AT DECEMBER 2002	COMMITMENTS PER HEADS OF BUSINESS UNITS	REVISED DECEMBER POSITION
		£	£	£
EXECUTIVE MANAGEMENT	Employee advertisement budget not fully utilised but Executive Director post subject to re-advertisement	-8,064	8,064	0
STRATEGIC & PERFORMANCE SERVICES	Delays in progressing Best Value reviews. Budget is committed and a carry forward request may be required to enable the schemes to be completed.	-89,740	89,740	0
	Budget Consultation process - invoices outstanding	-26,340	26,340	0
	Miscellaneous variances due to staff vacancies/overtime budget not fully utilised	-15,015	0	-15,015
		-131,095	116,080	-15,015
FINANCIAL SERVICES	External Audit fees - December invoice outstanding	-13,131	13,131	0
	Salary savings contingency. This is a contingency to offset natural turnover savings that will occur during the year in various business units	0	130,430	130,430
	Employee savings due to part year vacant posts and maternity leave	-17,782	0	-17,782
	The current final projection on Treasury Management is £40,000 surplus over and above current projections	145,642	-185,642	-40,000
	Risk Management budget which was 'frozen' pending the results of the Best Value review. The budget will be carried forward at the year end	-87,723	87,723	0
	Citizens Panel will be spent by the year end appointing a new Panel	-4,876	4,876	0
	General supplies and services committed to fund a new laser printer and office equipment	-5,343	5,343	0
	Miscellaneous variances relating to internal recharges and unallocated income which will be corrected	-52,571	52,571	0
		-35,784	108,432	72,648
LEGAL & DEMOCRATIC SERVICES	Civic Suite Accommodation budget c/fwd from 2001/02 will be committed by year end	-27,631	27,631	0
	Town Twinning 3 year rolling programme which will be carried forward at the year end (£10,000 offered as a saving in 2004/05 subject to budget consultation process)	-17,743	17,743	0
	Land Charges additional income received due to buoyancy of housing market	-29,398	0	-29,398
	Outstanding invoices from County Council re search fees	-12,547	12,547	0
	Internal recharges to be corrected	-14,989	14,989	0
	Office equipment and furniture provisions which will be spent or carried forward to 2004/05	-13,296	13,296	0
	Vacant posts pending the workload assessment following LSVT	-5,262	0	-5,262
	Outstanding invoices from external legal advisors	-13,334	13,334	0
	Mayor's charity fund currently in surplus	-5,736	5,736	0
	Mayoral Fund transport and entertainment budgets not utilised but fully committed	-7,595	7,595	0
	Elections/Electoral Registration savings due to change in working practices	-5,738	0	-5,738
	Member training/conferences/subsistence underspent (see paragraph 2.5)	-20,229	0	-20,229
	Miscellaneous variances	-10,705	6,000	-4,705
		-184,203	118,871	-65,332
MEMBER SUPPORT & EMPLOYEE SERVICES	Job Evaluation scheme not progressed. Budget to be carried forward to progress the scheme	-28,519	28,519	0
	Miscellaneous variances	-296	0	-296
		-28,815	28,519	-296

ANALYSIS OF MAIN REVENUE VARIANCES PER BUSINESS UNIT

COST CENTRE	DETAILS OF MAJOR VARIANCES	POSITION AS AT DECEMBER 2002	COMMITMENTS PER HEADS OF BUSINESS UNITS	REVISED DECEMBER POSITION
		£	£	£
CUSTOMER & INFORMATION SERVICES	Office Systems Development currently being progressed and subject to a future Executive report	-24,100	24,100	0
	Cumbria Broadband Initiative outstanding invoice	-3,749	3,749	0
	Invoice to be raised for Social Services use of Civic Centre	102,266	-102,266	0
	Civic Centre building repair and maintenance will be fully committed by the year end	-20,869	20,869	0
	Civic Centre telephones outstanding invoices	-11,315	11,315	0
	Internal recharges to be corrected	-50,546	50,546	0
	Income due from CHA/CLL re IT services provided by a Service Level Agreement	20,259	-20,259	0
	Miscellaneous variances	-12,279	0	-12,279
		-333	-11,946	-12,279
REVENUES & BENEFITS SERVICES	Employee costs underspent due to the inability despite national advertising to recruit experienced staff (hence backlog of work). Report previously considered by the Executive on measures to recruit staff including recruiting trainees as opposed experienced staff. Most of this underspend relates to specific government grant ring fenced to benefits	-76,970	67,970	-9,000
	Concessionary Fares. Bus passes only issued every 3 years at a cost of £15,000 hence a carry forward request will be made for the staffing budget	-5,433	5,433	0
	Concessionary Fares. Pensioner ridership in 2002/03 underbudget	-25,017	0	-25,017
	Internal recharges to be corrected	-19,980	19,980	0
	Miscellaneous variances	-11,688	6,000	-5,688
		-139,088	99,383	-39,705
PROPERTY SERVICES	Trading Account deficit to date but anticipated to break even by the end of the financial year due to further anticipated sales in the remainder of the year	62,438	-62,438	0
	Lanes Car Park NNDR refund due to RV reduction, proportion to be repaid to CGNU	-24,674	24,674	0
	Payment due to Market agents	-36,450	36,450	0
	Vacant posts throughout the year- posts now filled	-13,360	0	-13,360
	Miscellaneous variances mainly due to internal recharges to be corrected	19,907	-19,907	0
		7,861	-21,221	-13,360
COMMERCIAL & TECHNICAL SERVICES	Car Parks current surplus of £153,000 mainly due to income exceeding projections and a number of areas which are underspent at present for which works are planned before the year end	-153,581	53,581	-100,000
	CCTV scheduled to be spent in the final quarter of 2002/03 improving signals at Town Dyke Orchard and Upper and Lower Viaduct	-41,959	37,800	-4,159
	Street Entertainment surplus. A request will be made to carry this forward at the year end	-10,000	10,000	0
	Miscellaneous variances mainly due to internal recharges which will be corrected before the year end	47,227	-47,227	0
	Carlisle Works Trading Profit (see paragraph 2.5)	-201,000	0	-201,000
		-359,313	54,154	-305,159

ANALYSIS OF MAIN REVENUE VARIANCES PER BUSINESS UNIT

COST CENTRE	DETAILS OF MAJOR VARIANCES	POSITION AS AT DECEMBER 2002	COMMITMENTS PER HEADS OF BUSINESS UNITS	REVISED DECEMBER POSITION
		£	£	£
PLANNING SERVICES	Additional development control fees generated to date	-32,137	0	-32,137
	Committed Historic Building grants which will be claimed at a future date once work is completed	-16,093	16,093	0
	Heritage regeneration expenses fully committed	-67,500	67,500	0
	Building Control Trading account which is a ring-fenced reserve currently in surplus. The use of this surplus after the 3 year self financing period is over is currently being investigated	-74,935	74,935	0
	Shop Mobility income received in relation to a S106 agreement which will be spent by the year end with other donations being carried forward to 2003/04.	-18,719	18,719	0
	General variances of which £15,000 is committed at this stage	-25,301	15,000	-10,301
		-234,685	192,247	-42,438
ECONOMIC & COMMUNITY DEVELOPMENT	New Deal accumulated surplus generated by the contract over the last 4 years. the use of this accumulated fund is currently being investigated	-118,935	118,935	0
	Training income received by Brampton Business Centre relating to academic as opposed to financial years which must be carried forward at the year end	-53,232	53,232	0
	Brampton Business Centre premise costs underspent due to the delayed start to works due to the swimming pool proposals	-31,943	31,943	0
	Business & Employment Development contributions received from external bodies held on behalf of different partnerships/associations	-50,965	50,965	0
	Conference Group additional receipts received from commission and membership fees	-10,162		-10,162
	Tourism & City Centre Management contributions received from external bodies	-30,592	30,592	0
	Tourism & City Centre Management Action Plan which will be spent by the year end	-22,775	22,775	0
	Posts left vacant pending organisation review now committed to the Rural Community Support officer post	-26,555	26,555	0
	Community Support budgets which will be utilised by the year end	-33,871	31,371	-2,500
	Miscellaneous variances	8,957	0	8,957
		-370,073	366,368	-3,705
CULTURE SPORTS & LEISURE	ECCP projected net overspend (see paragraph 2.5)	45,599	-26,151	19,448
	Play Areas underspent however a schedule of schemes has recently been approved	-35,939	35,939	0
	Parks & Open spaces repair and maintenance scheduled for the latter part of the year	-13,746	13,746	0
	Sands Centre rates refund due re the Externalisation process	45,338	-45,338	0
	Sports Development general variances which will either be spent or carried forward	-26,078	15,763	-10,315
	Leisuretime additional expenses incurred at the Sands and Pools during December	27,917	0	27,917
	Miscellaneous variances	9,513	0	9,513
		52,604	-6,041	46,563
ENVIRONMENTAL PROTECTION	Energy Conservation grant received in advance of works being completed for a 2 year scheme	-286,531	286,531	0
	Payment subject to discussion with Bus Company in relation to Bus Station Convenience	-13,755		-13,755
	Income due to City Council from ODPM/internal costs still to be allocated to LSVT	717,044	-717,044	0
	Street Cleaning/Refuse Collection awaiting DSO invoices. Possible overspend at the year end	-259,554	274,554	15,000
	Carlisle Local Health Group external funding received which will be spent or carried forward	-111,126	111,126	0
	Bereavement Services premise costs will be fully committed by the year end	-26,675	19,767	-6,908
	Consultants fees for Homelessness Strategy review outstanding	-13,000	13,000	0
	Income received from ODPM re implementation of Homelessness Act 2003 to be c/fwd	-19,000	19,000	0
	Licensing Section currently in surplus	-18,915	8,957	-9,958
	Miscellaneous variances which will be spent by the year end	-11,594	16,658	5,064
		-43,106	32,549	-10,557
TOTAL		-1,474,094	1,085,459	-388,635

CAPITAL BUDGET MONITORING SUMMARY - APRIL TO DECEMBER 2002

	Project Officer	Revised Budget 2002/03 £	Expenditure Apr-Dec 2002/03 £	Variance to date 2002/03 £	Reasons for Variances
Asset Management Plan - Database	David Atkinson	100,000	0	100,000	Contract awarded but progress delayed due to staffing problems and a carry forward request may be required to complete the database implementation.
<u>Planned Major Repairs:</u> Civic Centre Window Repl Morton CC Rewiring Denton Holme CC Window Repl Denton Holme CC Re-roofing Enterprise Centre Lift Inspection Tullie House Lift Inspection Asbestos Removal TOTAL	Gordon Nicolson	82,000 15,000 8,000 36,000 2,000 5,000 7,000 155,000	0 16,288 600 0 0 4,842 7,628 29,358	82,000 -1,288 7,400 36,000 2,000 158 -628 125,642	Design finalised with order being place - budget committed complete order placed, expected completion in March order placed, expected completion in March work complete invoice awaited complete complete
<u>DDA Act</u> Youth Hut Irthing Centre Tullie House The Pools Bitts Park Pavilion St James Bowling Pavilion Currock Bowling Green Cemetries Disabled Toilet Civic Centre Belah CC Morton CC TOTAL	Gordon Nicolson	8,800 6,300 6,300 10,000 40,000 10,000 26,000 8,800 7,500 91,300 215,000	1,469 437 0 0 47 0 455 642 0 3,210 6,260	7,331 5,863 6,300 10,000 39,953 10,000 25,545 8,158 7,500 88,090 208,740	Deleted from programme work funded from external sources * 2 phases some completed, expected completion in March Order placed expected completion in March Work on site expected completion in March Under review * Work on site expected completion in March Work on site expected completion in March Order placed expected completion in March Order placed expected completion in March Phased completion. Completion in June, subject to carry forward request
					* Resources redirected following discussions at Overview & Scrutiny and agreement with the Portfolio Holder as follows: Raffles Housing Office £2,000 Enterprise Centre £3,000 Denton Holme CC £1,000 Harraby CC £3,000 Upperby Park Café £8,000 Old Town Hall £15,000 Bousteads Grassing £10,000 Unallocated £6,000

CAPITAL BUDGET MONITORING SUMMARY - APRIL TO DECEMBER 2002

	Project Officer	Revised Budget 2002/03 £	Expenditure Apr-Dec 2002/03 £	Variance to date 2002/03 £	Reasons for Variances
IEG (£200,000)					
Contingency	John Nutley	12,000	0	12,000	
Information Centre software		20,000	0	20,000	purchased by the end of March
Customer Relationship Mgmt		30,000	0	30,000	product investigation underway
New Web Server		10,000	0	10,000	purchased by the end of March
Minutes, Reports, Admin systems		20,000	0	20,000	user requirements being assessed
Forms Package		6,000	0	6,000	supplier investigation underway
Intranet		20,000	0	20,000	purchased by the end of March
Web Updating Tool		12,000	0	12,000	purchased by the end of March
Cumbria Information HUB		70,000	0	70,000	project underway
		<u>-200,000</u>	<u>-200,000</u>	0	£200,000 received (2 year scheme). Whole scheme fully funded from
		0	-200,000	200,000	Government Grant
Hammonds Pond	Steve Crabtree	0	91,499	-91,499	Final Claim has been submitted to the Lottery Commission. Payment awaited
Greystone School	Alan Wood	940	0	940	Provision held for finalisation of the account. Budget will be deleted if no expenditure incurred in 2002/03.
Burial Chapel	Richard Speirs	0	922	-922	Main project will commence in 2003/04
Sheepmount Lottery Bid	Helen Ryan	75,000	0	75,000	Phased completion of this scheme with £45,000 being spent this year and the balance being carried forward.
Play Area Improvements	Chris Wright	50,000	0	50,000	This will be spent on providing new play units in various locations as per Decision notices PF.01/03-PF.07/03
Millennium Gallery	Mike Battersby/John Egan	1,110,450	266,426	844,024	£950,450 c/fwd from 2001/02. Work will not be completed in 2002/03 and a further amount will be required to be carried forward to 2003/04. £60,000 Supplementary Estimate (Executive 10.09.02) for 2005/06 for Archaeology work
Vehicles & Plant	Various/John Neil	583,390	91,481	491,909	Includes £83,300 c/fwd from 2001/02 Some £500,000 of Vehicles & Plant will be funded from operational leases during 2002/03

CAPITAL BUDGET MONITORING SUMMARY - APRIL TO DECEMBER 2002

	Project Officer	Revised Budget 2002/03 £	Expenditure Apr-Dec 2002/03 £	Variance to date 2002/03 £	Reasons for Variances
Equipment including Cash Receipting Concessionary Fares Swipe Cards	Various/John Neil Peter Mason Peter Mason	110,060 50,000 50,000	40,128 73,120 0	69,932 -23,120 50,000	Includes £112,540 c/fwd from 2001/02 £20,895 to be released from Renewals Reserve (P&R 29/7/02) Progress report being prepared for the Portfolio Holder
Car Park Improvements (£123,000) Town Dyke Orchard Bitts Park Improved Signs	Mike Battersby	63,000 50,000 10,000 123,000	0 0 0 0	63,000 50,000 10,000 123,000	Supplementary Estimate Council 4 Nov 2002 At this stage some uncertainty still exists regarding costs as the full requirements for archaeology and scheduled monument consent are still to be finalised. It is likely that a considerable proportion of this funding will need to be carried forward
Bousteads Grassing Improvements	Mike Battersby	250,000	0	250,000	Supplementary Estimate Council 3 Dec 2002 Phased completion of this scheme with £40,000 being spent this year and the balance being carried forward
Civic Space Planning (£100,000) Temporary One stop shop Design consultants for one stop shop Physical moves in Civic Centre	Mike Battersby	25,000 25,000 50,000 100,000	0 0 0 0	25,000 25,000 50,000 100,000	Supplementary Estimate Council 3 Dec 2002 Work to commence February and completion in April Phased programme Phased programme
Private Sector HIP	Richard Speirs	994,000	509,834	484,166	Fully committed by year end
Total General Fund outturn		3,966,840	909,028	3,057,812	

Capital Programme Underspend

3,057,812