



# REPORT TO EXECUTIVE

## PORTFOLIO AREA: FINANCE AND PERFORMANCE MANAGEMENT

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Date of Meeting: 20 November 2006

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Public

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Key Decision: No

Recorded in Forward Plan:

No

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Inside Policy Framework

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**Title:** CAPITAL BUDGET OVERVIEW AND MONITORING REPORT:  
APRIL TO SEPTEMBER 2006

**Report of:** THE DIRECTOR OF CORPORATE SERVICES

**Report reference:** CORP48/06

### Summary:

This report provides an overview of the budgetary position of the City Council's capital programme for the period April to September 2006. Progress against the annual revenue budget is now subject to a separate report, which is considered elsewhere on the agenda.

### Recommendations:

The Executive is asked to:

- (i) Note the contents of the report.

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**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

CITY OF CARLISLE

To: The Executive  
20 November 2006

CORP48/06

CAPITAL BUDGET OVERVIEW AND MONITORING REPORT  
APRIL TO SEPTEMBER 2006

**1. BACKGROUND INFORMATION AND OPTIONS**

- 1.1 In accordance with the City Council's Financial Procedure Rules, the Director of Corporate Services 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. However, it is the responsibility of Directors to control income and expenditure within their areas of responsibility and to monitor performance, taking account of financial information provided by the Director of Corporate Services
- 1.2 All Managers currently receive a monthly budget monitoring report covering their areas of responsibility. Information is collated from the main accounting system and then adjusted to correct any known budget profiling trends, timing differences and commitments. The report has been developed in line with the need to provide sound financial management information to inform the decision making process, which is also a requirement of the Use of Resources assessment.
- 1.3 Throughout the report, the use of brackets indicates a credit or income budget, and the term underspend also relates to additional income generated.
- 1.4 It is important to understand the distinction between capital and revenue expenditure.

Capital expenditure is for fixed assets such as acquisition of land and buildings, construction, conversion or enhancement of existing buildings, or the purchase of new technology, vehicles, plant machinery or equipment that yields benefits to the Council and the services it provides for more than one year.

Revenue expenditure is for the day to day running costs of providing Council services such as staff costs, premises, transport, and goods and services used in the delivery of services.

**The general rule is that all expenditure must be treated as revenue expenditure unless it meets strict criteria allowing it to be treated as capital expenditure.**

## 2. BUDGETS

2.1 The following statement shows the capital programme as at September 2006:

<b>Capital Programme</b>	<b>2006/07 £</b>	<b>Paragraph</b>
Original programme	7,657,600	
Approved carry forwards	2,464,200	3.1
Commitments carried forward	3,821,600	3.2
Other adjustments *	(2,194,330)	3.3
<b>Revised Capital programme</b>	<b>11,749,070</b>	

## 3. AMENDMENTS TO THE 2006/07 CAPITAL PROGRAMME

3.1 In September 2005, slippage on a number of capital schemes totalling £2,464,200 was identified in the 2005/06 capital programme. The Executive approved the £2,464,200 as carry forwards (in advance of the usual year end procedures) in FS27/05 - Provisional Capital Programme 2005/06 to 2008/09, and the budgets were amended in November 2005.

3.2 Carry forwards from the 2005/06 programme to the 2006/07 programme of £3,821,600 were approved at the year-end, in line with normal year-end procedures.

3.3 Adjustments to the 2006/07 programme are detailed below:

	£
Payroll system – funded from risk management budget	32,000
Multi Use Games Area (Hammonds) – addition to programme	67,000
Cremator Replacement Scheme - brought forward to 2006/07	330,000
Energy Efficiency Schemes - supplementary estimate	62,000
Environmental Enhancements - supplementary estimate	200,000
Back Lanes - contribution from the County Council	50,000
Strategic Property Purchase - transfer to reserves	(1,000,000)
Desktop Replacement Scheme – delayed by one year	(120,000)
Housing Strategy - deferral of budgets to 2009/10	(845,000)
Software licences – transfer to revenue	(240,000)
Raffles Vision - return of funding to reserves	(181,800)
Renewals Reserve review (CORP 56/06)	<u>(548,530)</u>
	<u>(2,194,330)</u>

#### 4. 2006/07 BUDGET MONITORING

4.1 The position as at September 2006 can be summarised as follows:

Directorate	Revised Annual Budget	Budget to date	Expenditure to date	Variance to date	Potential Carry Forwards	Adjusted Variance
Community Services	5,731,100	2,217,525	1,210,684	(1,006,841)	1,005,250	(1,591)
Corporate Services	2,017,170	718,672	374,943	(343,729)	318,000	(25,729)
Development Services	3,864,100	3,177,866	1,200,201	(1,977,665)	175,000	(1,802,665)
Legal & Democratic Services	136,700	0	0	0	0	0
<b>Total</b>	<b>11,749,070</b>	<b>6,114,063</b>	<b>2,785,828</b>	<b>(3,328,235)</b>	<b>1,498,250</b>	<b>(1,829,985)</b>

Expenditure of £1,818,772 has been committed against the Housing budgets held within Development Services. A detailed analysis of the schemes within each directorate can be found in appendices A to D.

4.2 Work is ongoing to profile the revised programme to reflect likely patterns of expenditure in 2006/07. Where schemes have been identified as likely to slip into 2007/08, potential carry forwards have been quantified, and budget has been released to match these amounts. The Capital Projects Board is currently reviewing the whole capital programme with a view to reprofiling the current programme over the next three years to provide a more realistic programme of works. However, an accurate estimate of the value of slippage to 2007/08 is not yet available.

4.3 The Community Services directorate is responsible for almost half of the City Council's capital programme. Most of the schemes in the directorate are progressing on schedule and in line with budget. There is a potential concern at Talkin Tarn, where additional costs of £30,000 have been incurred due to loss caused by theft and additional security; there will be an attempt to manage these costs within the original budget. Of the £1,005,250 identified as carry forwards into 2007/08, £530,000 is for schemes where no progress will be made during 2006/07, £423,000 is for the Cremators, where payment will not be required until 2007/08, and £52,250 is for retentions which will be payable in 2007/08.

- 4.4 Over half of the capital budget within Corporate Services is IT related. It is envisaged at this stage that the schemes will be completed according to schedule. The carry forward for the directorate relates to 90% of the scheme for the Electronic Documents Record System – 10% of the total budget of £353,000 has been released to progress the business case, but no further expenditure will be incurred until this has been completed. The budgets for replacing vehicles, plant and equipment, totalling £849,870 are also held within Corporate Services. Only 15% of the annual budget has been spent to date, and it is possible that there will be carry forwards, although a review is underway on the overall renewals reserve and capital expenditure related to it. A budget for £240,000 was included in the original programme for software licences but this expenditure will now be funded by revenue budgets and the capital funding has been returned to reserves.
- 4.5 Most of the capital schemes in Development Services relate to Housing projects:
- (i) Private Sector Grants cover a number of areas where grants are given to householders for improvement work on their homes. There is a long lead-time between the approval of the grant and the completion of the work. Consequently, the budget is expected to be fully committed by the year-end, but it is unlikely to be fully spent, and a carry forward will be required.
  - (ii) The Housing Strategy allocated £1.25m per year for four years and £300,000 in the fifth year across four schemes (Disabled Adaptations, Area Based Renewal, Empty Homes and Housing Provision), starting in 2005/06. There was a substantial surplus on this scheme in 2005/06, which was initially carried forward into 2006/07 but has now been allocated to 2009/10 (the final year of the project) and deducted from the 2006/07 capital programme (Executive report DS58/06 25/9/06). Like the private sector grants, there is a delay between approval and work completed, and a carry forward is likely.
  - (iii) Following the flood in January 2005, the City Council received a grant of £1.5m in April 2005 from the ODPM for private sector renewal work. Approximately £700,000 of this was carried forward into 2006/07, and as the schemes have been completed surpluses have arisen which can be released back into the overall project. As at September 2006, approximately £220,000 is available for further schemes. In addition to this, there will be a carry forward of £175,000 relating to work on Decent Homes which will not start until March 2007.
- 4.6 The budgets within Legal & Democratic Services relate to the Millennium Gallery. No expenditure is expected to take place until towards the end of the financial year.

## 5. FINANCING

5.1 The 2006/07 capital programme can be financed as follows:

Receipts during 2006/07

• Right to Buy Sharing Agreement	2,500,000	
• Land Sales	3,605,000	
• Capital Grants	234,000	
• Regional Housing Pot Grant	<u>1,503,000</u>	7,842,000

Transfer from reserves

• Direct Revenue Financing	69,000	
• Usable Capital Receipts	2,190,500	
• Contributions from other bodies	101,900	
• Capital Grants	695,800	
• Repairs & Renewals Reserve	<u>849,870</u>	3,907,070

**Total Capital Programme**

**11,749,070**

## 6. CAPITAL RESOURCES

6.1 The following table shows the position as at September 2006 of the capital resources anticipated in 2006/07:

<b>Capital Resources</b>	<b>2006/07 Budget £</b>	<b>2006/07 Actual £</b>	<b>2006/07 Variance £</b>	<b>Note</b>
Capital Receipts				
• General	(3,605,000)	(3,074,971)	530,029	1
• PRTB Sharing agreement	(2,500,000)	0	2,500,000	2
Capital Grants				
• Disabled Facilities Grant	(205,000)	(205,000)	0	
• Regional Housing Pot	(1,503,000)	(1,503,000)	0	
• Sport England	(29,000)	(6,944)	22,056	
<b>Total</b>	<b>(7,842,000)</b>	<b>(4,789,915)</b>	<b>3,052,085</b>	

Note:

1. The majority of this amount will be received in one payment in January 2007.
2. PRTB income for the year is normally received on 28 April following the year-end.

## **7. BALANCE SHEET MANAGEMENT**

- 7.1 At the end of the financial year, expenditure incurred as part of the capital programme is analysed to prove that it conforms to the definition of capital expenditure as laid out in financial reporting standards. The expenditure for each scheme is then allocated to one of the Council's fixed assets.
- 7.2 Fixed assets are shown in the Council's balance sheet as either operational or non-operational assets. Operational relates to assets that the council uses in the course of delivering its services to the public, and non-operational relates to assets which the council holds as investments and from which it derives investment income.
- 7.3 Fixed assets are revalued on a five-year rolling programme to ensure that an up to date value is held in the balance sheet. The revaluation programme is the responsibility of the Property Services section. It should be noted that some expenditure will be incurred during the course of the year which can be correctly classified as capital expenditure, but which will not increase the value of any of the Council's assets. This expenditure is written off to the fixed asset revaluation account.
- 7.4 It is important that expenditure is correctly classified for two reasons. Firstly there are strict definitions of what constitutes capital expenditure, and if any expenditure incurred cannot meet this criteria, it will be classed as revenue expenditure. This avoids overstating assets on the balance sheet. Secondly, capital resources can only be used to fund capital expenditure and cannot (with the exception of the Council's own reserves), be used to fund revenue expenditure (although capital expenditure can be funded by revenue income).
- 7.5 The value of fixed assets is a significant part of the balance sheet. In the 2005/06 accounts, fixed assets totalled £126m (2004/05 £94m). This represents 82% of the net current assets of the City Council.
- 7.6 The Council's long term investments are also classed as fixed assets in the balance sheet. This includes the investment with Kingmoor Park Properties and the transferred debt with Cumbria County Council, totalling £838,000 in 2005/06 (2004/05 £878,000).

## 7.7 Debtors

This relates to the amount of income due to the Council that has not yet been received. For capital items, this mainly relates to grants and contributions that the Council is able to claim towards funding capital expenditure, and receipts for the Council's share of the PRTB (Preserved Right to Buy) agreement. Generally capital debtors arise due to timing differences where a cut off point occurs (e.g. the financial year-end) and/or expenditure has been incurred in advance of making the grant claim. As at 30<sup>th</sup> September 2006 debtors of £66,200 (£285,000 at 31 March 2006) were outstanding for capital grants, and £1.5m (£4m at 31 March 2006) for PRTB receipts (based on information from CHA on sales to date), although the City Council will receive no payment until April 2007. There may be a significant impact on the cash-flow of the Council if these outstanding debts are not received.

## 7.8 Creditors

This is the amount of money due to be paid by the Council for goods and services received from its external customers and contractors. For capital schemes this also includes retentions i.e. the amount due to the contractor after a specified period (normally one year) following the completion of a project; this time is used to assess and correct any defects outstanding on the scheme. Amounts earmarked for retention as at September 2006 totalled £150,000 (£1,272,800 at 31 March 2006).

## 8. PERFORMANCE

8.1 It has been recognised that there is a need to link performance and the budget position. By their very nature, capital schemes take place over a period of more than one year, and to avoid recurring carry forwards, it is important to allocate budgets to the correct financial period at the beginning of the scheme. To address this, the forms for new capital bids have been revamped to require more information about the overall scheme before the bid is put forward for review by the Capital Projects Board and approval by Council.

8.2 The Capital Projects Board was set up to ensure that the Council's capital programme is delivered on time and within budget. This will be addressed on two fronts: confirming that new bids meet the criteria for Council priorities, capital expenditure requirements and funding, and reviewing progress of the current programme against budget and schedule. The Board has now met three times and, in addition to general monitoring, particular attention is currently being paid to the progress of the Housing Strategy and Private Sector Grants schemes.



8.3 In recent years the capital programme has consistently underspent against the annual budget. This may suggest a capacity issue, and the position as at September shows that this may re-occur in 2006/07: only £2,785,828 has been spent against the annual budget of £12,297,600, a variance of £9,511,772, although carry forwards of £1.5m have been earmarked to date. It is suggested in report CORP 54/06 that the realistic level of capital programme that the authority can deliver be reviewed as part of this budget process, with the possibility of reducing the number of recurring schemes in future years.

## **9. CONSULTATION**

9.1 Consultation to Date.

SMT/SPG have all considered the issues raised in this report.

9.2 Consultation proposed.

Corporate Resources Overview & Scrutiny Committee will consider the report on 7<sup>th</sup> December 2006.

## **10. RECOMMENDATIONS**

The Executive is asked to:

(i) Note the contents of the report.

## **11. REASONS FOR RECOMMENDATIONS**

As stated above.

## **12. IMPLICATIONS**

- Staffing/Resources – Not applicable
- Financial – Contained within the main body of the report
- Legal – Not applicable
- Corporate – SMT have been involved in the preparation of this report.
- Risk Management – Not applicable
- Equality Issues – Not applicable
- Environmental – Not applicable
- Crime and Disorder – Not applicable

ANGELA BROWN  
Director of Corporate Services

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**SEPTEMBER 2006 - CAPITAL BUDGET MONITORING SUMMARY**

**APPENDIX A**

**COMMUNITY SERVICES**

<b>Scheme</b>	<b>Revised Annual Budget 2006/07</b>	<b>Budget to date 2006/07</b>	<b>Expenditure to date 2006/07</b>	<b>Variance to date 2006/07</b>	<b>Potential Carry Forwards</b>	<b>Adjusted Variance</b>	<b>Details of major variances</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	
Bitts Park Water Feature	4,300	2,150	(1,711)	(3,861)		(3,861)	Funding is to complete the groundwork around the Water Feature before the winter.
Shaddonmill	22,000	10,650	10,650	0		0	Rental for Millennium Artefacts. Report to the Executive on 23/10/06.
Carlisle Leisure Ltd	91,500	15,750	6,666	(9,084)	8,250	(834)	
Sheepmount Development	30,000	0	(905)	(905)		(905)	Pending resolution of contractual dispute.
Kingstown Industrial Estate	27,200	4,533	2,655	(1,878)		(1,878)	Work will begin in August and be completed by November.
Willowholme Industrial Estate	172,200	8,000	7,677	(323)		(323)	See paragraph 4.4.
Durranhill Industrial Estate	200,000	0	477	477		477	Currently awaiting outcome of consultation process.
Customer Services	150,000	150,000	0	(150,000)	150,000	0	Report to be submitted to Executive to release allocation. Will be carried forward to 2007/08.
DDA	21,200	13,700	33,585	19,885	0	19,885	Overspend relates to work in Civic Centre. Will be funded from other Civic Centre budgets.
Planned Major Repairs	346,600	156,433	150,377	(6,056)	0	(6,056)	
Civic Centre - Office Reorganisation	20,300	13,533	15,372	1,839		1,839	Scheme will be completed by December.
Car Park Improvements	39,100	0	149	149		149	Currently liaising with County Council to agree proposed works (target date November 2006).
Sheepmount Bridge	123,200	10,267	3,619	(6,648)	3,000	(3,648)	Additional work on embankment due for completion in October 2006. Retention payable in 2007/08.
Kingmoor Nature Reserve	8,000	4,667	4,590	(77)		(77)	Some work will be carried out in the winter.
Hardwicke Circus Fountain	20,000	0		0		0	Scheme starts in October.
California Road Football Pitch	8,700	8,700	7,700	(1,000)	1,000	0	Some peripheral work outstanding (to be completed by March). Retention payable in 2007/08.
Dale End Road Football Pitch	8,700	8,700	7,700	(1,000)	1,000	0	Some peripheral work outstanding (to be completed by March). Retention payable in 2007/08.
Fusehill Street Play Area	58,800	58,800	51,473	(7,327)	2,000	(5,327)	Work completed. Invoices outstanding. Carry forward relates to retention payable in 2007/08.
Recycling		0	9,624	9,624		9,624	Additional bins. Potentially funded from revenue.

**SEPTEMBER 2006 - CAPITAL BUDGET MONITORING SUMMARY**

**APPENDIX A**

**COMMUNITY SERVICES**

<b>Scheme</b>	<b>Revised Annual Budget 2006/07</b>	<b>Budget to date 2006/07</b>	<b>Expenditure to date 2006/07</b>	<b>Variance to date 2006/07</b>	<b>Potential Carry Forwards</b>	<b>Adjusted Variance</b>	<b>Details of major variances</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	
Back Lanes	106,300	106,300	110,101	3,801		3,801	Scheme carried forward from 2005/06.
Talkin Tarn	1,018,500	619,125	594,901	(24,224)	25,000	776	Scheduled for completion in November. Retention payable in 2007/08.
Heysham Park	165,700	0		0		0	Work is due to start on site in December.
Bitts Park Play Area	162,800	162,800	152,508	(10,292)	4,000	(6,292)	Main work completed. Seating and litter bins to be installed. Retention payable in 2007/08.
Cremators	778,000	425,000	1,121	(423,879)	423,000	(879)	Lead consultant has been appointed. First payment in January 2007 with order.
Civic Centre Betterment	195,000	21,667	18,356	(3,311)		(3,311)	Funds additional work to Civic Centre not covered by insurance.
Multi Use Games Areas	29,000	14,500	8,541	(5,959)	5,000	(959)	Work has been completed but invoices remain outstanding. Carry forward relates to retention.
Multi Use Games Area - Hammonds	67,000	5,583	4,747	(836)	3,000	2,164	The scheme is scheduled for completion by December 2006.
Play Area Developments	50,000	0		0		0	Planning is underway. Scheme completed by March 2007.
Synthetic Football Pitch	250,000	250,000		(250,000)	250,000	0	Awaiting information from the Football Foundation re match funding. Scheme delayed until 2007/08.
Renaissance Improvements	100,000	0	84	84		84	£50,000 has been released for Carlisle Renaissance projects around the Castle St area.
Environmental Improvements	300,000	16,667	10,627	(6,040)		(6,040)	
Waste Minimisation	905,000	0		0		0	The majority of the expenditure will take place towards the end of the year.
Greystone Community Centre	90,000	90,000		(90,000)	90,000	0	
Chances Park	40,000	40,000		(40,000)	40,000	0	Bid submitted to the Heritage Lottery Fund for match funding. Scheme will not start until 2007/08.
Small Scale Community Projects	60,000	0		0		0	£10,000 has been committed to three projects.
Energy Efficiency Schemes	62,000	0		0		0	£16,000 has been committed to a number of schemes; plans for other schemes are being drawn up.
<b>TOTAL</b>	<b>5,731,100</b>	<b>2,217,525</b>	<b>1,210,684</b>	<b>(1,006,841)</b>	<b>1,005,250</b>	<b>(1,591)</b>	

**SEPTEMBER 2006 - CAPITAL BUDGET MONITORING SUMMARY**

**APPENDIX B**

**CORPORATE SERVICES**

<b>Scheme</b>	<b>Revised Annual Budget 2006/07 £</b>	<b>Budget to date 2006/07 £</b>	<b>Expenditure to date 2006/07 £</b>	<b>Variance to date 2006/07 £</b>	<b>Potential Carry Forwards £</b>	<b>Adjusted Variance £</b>	<b>Details of major variances</b>
Implementing Electronic Government	214,300	57,767	56,997	(770)		(770)	
Customer Contact	59,100	0		0		0	Final payment due to Capita when all systems fully operational.
Vehicles, Plant & Equipment	849,870	235,405	215,044	(20,361)		(20,361)	
Corporate IT Infrastructure	35,000	17,500	16,514	(986)		(986)	Part of IT strategy - delayed due to reinstatement of Civic Centre post flooding.
Document Image Processing	45,000	0		0		0	Part of IT strategy. To develop in conjunction with other directorates.
City Wi Fi	20,000	0		0		0	First sites went live in September.
Desk top replacement	120,000	80,000	77,936	(2,064)		(2,064)	Part of consolidated Repairs and Renewals Fund review.
Payroll/Personnel system	190,900	10,000	8,452	(1,548)		(1,548)	Contract for scheme signed in July. Implementation date April 2007.
Electronic Document Records System	353,000	318,000	0	(318,000)	318,000	0	10% of the budget will be released to progress the detailed business case but any further expenditure will be subject to Executive approval of the business case.
CTS/EPS IT System	130,000	0		0		0	Overall scheme part funded by IEG grant. Business case to be completed.
<b>TOTAL</b>	<b>2,017,170</b>	<b>718,672</b>	<b>374,943</b>	<b>(343,729)</b>	<b>318,000</b>	<b>(25,729)</b>	

**SEPTEMBER 2006 - CAPITAL BUDGET MONITORING SUMMARY****DEVELOPMENT SERVICES**

<b>Scheme</b>	<b>Revised Annual Budget 2006/07 £</b>	<b>Budget to date 2006/07 £</b>	<b>Expenditure to date 2006/07 £</b>	<b>Committed Expenditure 2006/07 £</b>	<b>Variance to date 2006/07 £</b>	<b>Potential Carry Forwards £</b>	<b>Adjusted Variance £</b>
Land & Property Gazateer	33,700	2,808	2,314		(494)		(494)
GIS	239,900	78,908	71,827		(7,081)		(7,081)
Private Sector Grants	1,629,600	1,373,300	576,979	796,262	(59)		(59)
Housing Strategy	1,265,100	1,265,100	379,287	885,813	0		0
ODPM Private Sector Renewal	695,800	457,750	161,698	136,697	(159,355)	175,000	15,645
Longtown MTI Business Grants	0	0	8,096		8,096		8,096
<b>TOTAL</b>	<b>3,864,100</b>	<b>3,177,866</b>	<b>1,200,201</b>	<b>1,818,772</b>	<b>(158,893)</b>	<b>175,000</b>	<b>16,107</b>

## APPENDIX C

<b>Details of major variances</b>
The project is expected to be completed by March 2007.
Implementation is expected to be completed by the year end.
The majority of these budgets are earmarked but some expenditure will be in 2007/08.
This scheme covers Disabled Adaptations, Area Based Renewal, Empty Homes and Housing Provision.
£238,000 can be released for reallocation to new schemes.
This expenditure is funded by external grants.

**SEPTEMBER 2006 - CAPITAL BUDGET MONITORING SUMMARY**

APPENDIX D

**LEGAL & DEMOCRATIC SERVICES**

<b>Scheme</b>	<b>Revised Annual Budget 2006/07 £</b>	<b>Budget to date 2006/07 £</b>	<b>Expenditure to date 2006/07 £</b>	<b>Variance to date 2006/07 £</b>	<b>Potential Carry Forwards £</b>	<b>Adjusted Variance £</b>	<b>Details of major variances</b>
Gateway - General Expenses	76,700	0	0	0		0	
Millennium Gallery	60,000	0	0	0		0	Outstanding maintenance work to be completed by Contractor in gallery
<b>TOTAL</b>	<b>136,700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	