



## PORTFOLIO AREA: FINANCE AND PERFORMANCE MANAGEMENT

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Date of Meeting: 18 February 2008

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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 DECEMBER 2007**

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

**Report reference: CORP87/07**

### Summary:

This report provides an overview of the budgetary position of the City Council's capital programme for the period April to December 2007. Progress against the annual revenue budget is a separate report, which is considered elsewhere on the agenda.

### Recommendations:

The Executive is asked to:

- (i) Note the contents of the report;
- (ii) Note the virements proposed in paragraph 6;
- (iii) Consider a revision to Council policy on the use of renovation grant repayments to fund Private Sector Grants, as detailed in the report, for recommendation to Council;
- (iv) Approve further schemes as detailed at paragraph 2.3 including the additional spending of £100,000 on Disabled Facilities Grants (DFG) for 2007/08, for recommendation to Council, which will be funded from the additional DFG allocation received, with the Council's 40% contribution being met from within the existing Housing Strategy budget.

**Contact Officer:** Jackie Grierson

**Ext:** 7289

CITY OF CARLISLE

To: The Executive  
18 February 2008

CORP87/07

CAPITAL BUDGET OVERVIEW AND MONITORING REPORT  
APRIL TO DECEMBER 2007

**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.**

1.5 The Executive has previously been notified of the potential cost to the Council if it breaches its 5% partial exemption limit for VAT. The latest information received from HMRC suggests that the partial exemption calculation will now not be required for 2007/08. HMRC is currently reviewing the 5% limit and may consider the position on a national basis. However, it is deemed prudent to monitor the calculation in 2007/08 and continue this work in 2008/09 until further guidance is received from HMRC. The actual position is included in the revenue monitoring report elsewhere on the agenda.

## 2. CAPITAL BUDGET OVERVIEW

2.1 The following statement shows the capital programme as at December 2007:

	£
Original Programme(per CORP 16/07)	8,205,200
Supplementary Estimates	<u>1,596,600</u> (para 2.3)
Revised 2007/08 Capital Programme	<u>9,801,800</u>

2.2 A breakdown of the revised capital programme can be found in **Appendix A**.

2.3 Amendments to the programme in the last quarter are as follows:

	£
• Bitts Park Tennis Airdome (funded from LTA grant & revenue)	143,600
• Sheepmount Development (funded from Insurance)	81,300
• Disabled Facilities Grants (additional funding)	199,000
• Net movement on renewals reserve per report CORP 72/07	17,500
• Synthetic Football Pitch (funded from Sheepmount)	58,500
• Greystone Community Centre (contribution from County Council)	15,000
• Energy Efficiency (funded from external contribution)	4,000
• Reduction to Performance Information System	<u>(12,800)</u>
	<u>506,100</u>

2.4 It is proposed to make the following amendments to the 2007/08 capital programme subject to Executive and Council approval:

- Additional £45,000 for the Waste Minimisation scheme, funded from a grant of £25,000 from the County Council and a contribution of £20,000 from Cumbria Waste Management
- Additional £5,300 for Longtown Business Grants, funded by the NWDA
- The Disabled Facilities Grants budget will also increase by £100,000 as further additional grant funding has been received from the DCLG. Grant conditions require the Council to make a 40% contribution to the costs and this can be met from the existing Housing Strategy budget specifically earmarked for Disabled Facilities Grants.

### 3. 2007/08 BUDGET MONITORING

3.1 The position statement as at December 2007 can be summarised as follows:

Directorate	Revised Annual Budget £	Budget to date £	Expenditure to date £	Variance to date £	Potential Carry Forwards £	Adjusted Variance £	Para. Ref.
Community Services	4,392,500	2,399,600	2,409,135	9,535	205,000	214,535	3.3
Corporate Services	1,304,500	793,300	745,016	(48,284)	45,000	(3,284)	3.4
Development Services	3,588,900	2,343,100	2,345,901	2,801	0	2,801	3.5
Legal & Democratic	89,700	0	0	0	0	0	3.6
PP&P Services	426,200	36,000	115,057	79,057	0	79,057	3.7
<b>Total</b>	<b>9,801,800</b>	<b>5,572,000</b>	<b>5,615,109</b>	<b>43,109</b>	<b>250,000</b>	<b>293,109</b>	

A detailed analysis of the schemes within each directorate can be found in **Appendices B to F** with the main issues for each directorate being summarised in the paragraphs below.

3.2 Of the annual budget of £9,801,800, £5,615,109 has been spent to date, leaving a current balance of £4,186,691. Potential carry forwards into future years have been identified totalling £250,000 – these will be limited to the amount of underspend at the year-end. It is likely that further carry forwards will be required for schemes that slip during the year. This will form part of the year-end reporting process.

3.3 The Community Services Directorate is responsible for almost half of the City Council's capital programme. The variance shown above is mainly attributable to the following:

- (i) The additional waste minimisation vehicle that was purchased instead of being leased as a more cost effective method of procurement (as detailed in the last quarterly budget monitoring report), to be financed from the revenue budgets.
- (ii) The Environmental Improvements scheme is currently showing an overspend of £55,083 but external contributions are expected to fund this overspend.
- (iii) Monies received from the insurance reimbursement following the flood of £150,000 are funding work on drainage at the Sheepmount. This funding is being held in a reserve and will be transferred out at the year-end to cover any costs in this financial year. Expenditure to date on this scheme is £21,971.

- 3.4 There are no major variances within Corporate Services, although a number of schemes (Document Image Processing, City Wi Fi and the system to replace Contractor Plus) are behind schedule. The vehicle replacement programme is also on target, with a number of vehicles due to be delivered in March 2008.
- 3.5 The majority of the spend within Development Services relates to Housing schemes. Although there is currently an overspend on Private Sector Grants for Renovation Grant awards, there is funding within the Housing Strategy and the ODPM scheme to cover the additional spend on renovation grants. Expenditure needs to be recoded to the correct budget to match the funding available. These budgets will be fully committed by the end of the year, and will need to be carried forward if not fully expended. The GIS scheme has made little progress to date but the scheme is expected to be completed by March and there is a request to release the remaining budget for the LLPG scheme in report DS15/08 considered elsewhere on the agenda. The remaining schemes within the directorate appear to be on schedule.
- 3.6 The budgets within Legal & Democratic Services relate to two schemes within the Millennium Gallery. The first is the archaeological work, and the final payment is outstanding but payment is dependent on confirmation from the County Archaeologist that the work has been completed. The second scheme relates to work carried out on the Millennium Gallery. Payment is currently being withheld pending resolution of a contractual dispute. It is possible that funding for both schemes will need to be carried forward at the year-end.
- 3.7 There are three schemes within People, Policy & Performance Services. The new payroll/personnel system went live in April 2007 and work is underway to assess the financial implications of the roll out of the scheme taking longer than expected. Funding has been identified for the majority of the expenditure to date and work is ongoing to find the balance. The Executive approved the release of the budget for the Performance Information System in November 2007, and installation and training is now underway. Progress on the Electronic Document Records System will be reported to the Executive in March 2008

#### 4. FINANCING

4.1 The current 2007/08 capital programme can be financed as follows:

	£
<b>Total Programme to be financed (para 2.1)</b>	<b>9,801,800</b>
<u>Financed by:</u>	
Capital Receipts (including PRTB receipts)	5,700,500
Capital Grants	
• Regional Housing Pot	1,519,000
• DFG	425,000
• General	1,090,900
Renewals Reserve	856,100
Other reserves and contributions	210,300
<b>Total Financing</b>	<b>9,801,800</b>

#### 5. CAPITAL RESOURCES

5.1 The following table shows the position as at December 2007 of the capital resources anticipated to be received from external sources during 2007/08:

Capital Resources	2007/08 Budget £	2007/08 Actual £	2007/08 Variance £	Note
Capital Receipts				
• General	(2,462,500)	(2,209,870)	252,630	1
• Repayment of Renovation Grants	0	(17,501)	(17,501)	2
• PRTB Sharing agreement	(2,500,000)	0	2,500,000	3
Capital Grants				
• Disabled Facilities Grant	(425,000)	(425,000)	0	4
• Regional Housing Pot	(1,519,000)	(1,519,000)	0	
• General	(732,600)	(331,510)	401,090	5
Capital Contributions	(158,800)	(181,916)	(23,116)	
<b>Total</b>	<b>(7,797,900)</b>	<b>(4,684,797)</b>	<b>3,113,103</b>	

Note:

1. This includes £2,000,000 received in respect of the sale of the Council's long term investment of the 5% share in Kingmoor Park Properties Ltd.
2. This represents grants repaid where the householder is no longer meeting the grant conditions. The current policy as reflected in the MTFP is that this money is returned to general capital reserves (usable capital receipts) which are then used to fund the overall capital programme. The Executive is asked to consider a change to this policy for recommendation to Council to allow such repayments to be reinvested in Private Sector Renewal Grants.
3. PRTB income for the year is received on 28 April following the year-end.

4. A further DFG allocation of £100,000 has been awarded for 2007/08 (receivable in February 2008). This is not yet included in the above figures as Council approval is required.
5. General grants relates to anticipated grant funding receivable in respect of Belah Community Centre (£120,000), Tullie House Gallery Improvements (£66,000), Lawn Tennis Association (£125,100) and the Longtown Market Town Initiative Townscape project (£261,500) and Business Grants (£160,000).

## 6. VIREMENTS

- 6.1 The Council operates a scheme of virement, which enables Officers and Members to manage budgets with a degree of flexibility within the overall policy framework determined by the Council to optimise its use of resources. Virements requested by officers and proposed in the period ending 31 December 2007 are shown below for information.

From Scheme	To Scheme	Reason for virement	Amount (£)
Bitts Park Water Feature	Bitts Park Indoor Tennis Facilities	Surplus on Bitts Park Water Feature (scheme now complete) to be used to support unexpected work on Airdome	6,000
Willowholme Depot	Bitts Park Depot	Major sewerage work to be carried out by United Utilities will delay work at Willowholme. Virement will fund improved hard landscaping at Bitts Depot.	26,000
Play Areas	Heysham Park	Surplus on play areas budget (after allocation to Cummersdale Play Scheme) to be used towards completion of Heysham Park	15,000

## 7. BALANCE SHEET MANAGEMENT

- 7.1 In line with CIPFA guidance, best practice and to aid improvements in the Use of Resources assessment, information relating to significant capital items on the Council's balance sheet is provided in this section. The information concentrates on those items that may have a material impact on the Council if not reviewed on a regular basis and will ensure that the Council is using its resources effectively and that appropriate governance arrangements are in place around the use of Council assets and liabilities.

- 7.2 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 Revaluation Reserve through the Income and Expenditure account at the year end.
- 7.3 The value of fixed assets is a significant part of the balance sheet. In the 2006/07 accounts, fixed assets totalled £131m (2005/06 £127m). This represents 82% of the net current assets of the City Council.
- 7.4 The Council's long term investments are also classed as fixed assets in the balance sheet and total £2,403,000 as at 31 March 2007 (£5,838,000 31 March 2006). This includes the transferred debt with Cumbria County Council and investments placed with financial institutions for periods of greater than 1 year.
- 7.5 Debtors relate 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. As at 31 December 2007 debtors of £935,000 (£260,000 at 31 March 2007) were outstanding for capital grants and general receipts, and £2.5m (£2.8m at 31 March 2007) for PRTB receipts (based on information from CHA on sales to date), although the City Council will receive no payment until April 2008.
- 7.6 Creditors relate to the amount of money due to be paid by the Council for goods and services that have been 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 December 2007 totalled £122,400 (£714,800 at 31 March 2007).

## **8. PERFORMANCE**

- 8.1 The 2007/08 programme has been kept to a level that takes account of the Council's ability to deliver schemes with regard to capacity and available resources. Work is ongoing to monitor the profiling of budgets, and these are adjusted to reflect progress in current capital schemes. This will inform the level of budgets that need to be carried forward at the end of the year.



- 8.2 The Capital Projects Board continues to monitor the current capital programme and has again been involved in the scrutiny of new bids for the 2008/09 programme. Where there is concern that a scheme is behind schedule or over budget, further information is sought from the relevant project managers.
- 8.3 There was concern in 2006/07 regarding the progress of the various housing schemes within the capital programme and a Housing Board was set up to monitor these schemes. This board reports to the main Projects Board and its effects can be seen by the progress of the grant programme in various areas (for example renovation grants and disabled facilities grants) which were behind schedule, and the proposals for new physical schemes (for example the new hostel and the Foyer project in partnership with the YMCA).
- 8.4 The next piece of work for the Capital Projects Board is to review schemes which have been completed or are nearing completion to assess whether any lessons can be learned which can be used in project management in the future.

## **9. CONSULTATION**

- 8.1 Consultation to Date.  
SMT and SPG have considered the issues raised in this report.
- 8.2 Consultation proposed.  
Corporate Resources Overview & Scrutiny Committee will consider the report on 21 February 2008.

## **10. RECOMMENDATIONS**

The Executive is asked to:

- (i) Note the contents of the report.
- (ii) Note the virements proposed in paragraph 6
- (iii) Request Council to approve a change in the Medium Term Financial Plan to allow the reallocation of returned renovation grants
- (iv) Approve further schemes as detailed at paragraph 2.3 including the additional spending of £100,000 on Disabled Facilities Grants (DFG) for 2007/08, for recommendation to Council, which will be funded from the additional DFG allocation received, with the Council's 40% contribution being met from within the existing Housing Strategy budget.

## **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

Contact Officer: Jackie Grierson

Ext: 7289

**2007/08 CAPITAL PROGRAMME**

Scheme	Revised Capital Programme 2007/08 £	Adjustments/ Reprofiling  2007/08 £	Revised Capital Programme 2007/08 £
Land & Property Gazetteer	30,300		30,300
Bits Park Water Feature	6,000		6,000
Gateway - General Expenses	29,700		29,700
Millennium Gallery General Expenses	60,000		60,000
Carlisle Leisure Ltd	116,700	173,600	290,300
Sheepmount Development	165,300	81,300	246,600
Kingstown Industrial Estate	219,600	(175,000)	44,600
Willowholme Industrial Estate	155,300	(130,000)	25,300
Durranhill Industrial Estate	168,900		168,900
Private Sector Grants	1,194,300	199,000	1,393,300
IEG - EPS/CTS New system	39,300		39,300
Customer Contact	59,100		59,100
Customer Services	150,000		150,000
Planned Major Repairs	225,600		225,600
Vehicles, Plant & Equipment	838,600	17,500	856,100
GIS	59,500		59,500
Car Park Improvements	28,700		28,700
Corporate IT Infrastructure	35,000		35,000
Document Image Processing	45,000		45,000
Sheepmount Bridge	1,000		1,000
City Wi Fi	20,000		20,000
Desk top replacement	120,000		120,000
Payroll/Personnel system	36,000		36,000
California Road Football Pitch	1,000		1,000
Dale End Road Football Pitch	1,000		1,000
Fusehill Street Play Area	2,000		2,000
Housing Strategy	521,000	745,000	1,266,000
Housing Strategy - Foyer	0	100,000	100,000
Talkin Tarn	40,600		40,600
Heysham Park	238,500		238,500
Bits Park Play Area	1,400		1,400
ODPM Private Sector Renewal	318,300		318,300
Cremators	566,200		566,200
Multi Use Games Areas	25,100		25,100
Multi Use Games Area - Hammonds	13,900		13,900
Play Area Developments	125,000	(55,000)	70,000
Cummersdale Play Area	0	55,000	55,000
Synthetic Football Pitch	250,000	58,500	308,500
Renaissance Improvements	65,000		65,000
Environmental Improvements	235,200		235,200
Waste Minimisation	461,500		461,500
Electronic Document Records System	353,000		353,000
CTS/EPS IT System	130,000		130,000
Greystone Community Centre	90,000	15,000	105,000
Chances Park	40,000		40,000
Small Scale Community Projects	90,000		90,000
Energy Efficiency		4,000	4,000
Belah Community Centre	320,000		320,000
Performance Information System	50,000	(12,800)	37,200
Willowholme Depot	35,000	(20,000)	15,000
Bousteads Depot	58,300		58,300
Bits Park Depot	369,300	20,000	389,300
Tullie House Gallery Improvements	0	99,000	99,000
Longtown MTI Business Grants	0	160,000	160,000
Longtown MTI Townscape	0	261,500	261,500
<b>TOTAL</b>	<b>8,205,200</b>	<b>1,596,600</b>	<b>9,801,800</b>

**DECEMBER 2007 - CAPITAL BUDGET MONITORING SUMMARY**

**APPENDIX B**

**COMMUNITY SERVICES**

Scheme	Revised Annual Budget 2007/08 £	Budget to date 2007/08 £	Expenditure to date 2007/08 £	Variance to date 2007/08 £	Potential Carry Forwards £	Adjusted Variance £	Details of major variances
Bits Park Water Feature	6,000	0	0	0	0	0	Scheme complete. Propose virement to Airdome to cover additional unseen costs.
Carlisle Leisure Ltd	290,300	206,000	205,643	(357)	0	(357)	Courts complete, and dome to be erected in January, depending on weather. Stony Holme retentions outstanding.
Sheepmount Development	246,600	0	21,971	21,971	0	21,971	Expenditure is for drainage work relating to flood. Funded from earmarked reserve set aside in 2006/07.
Kingstown Industrial Estate	44,600	15,000	12,582	(2,418)	0	(2,418)	Main work will start in Spring 2008. Preparation work underway.
Willowholme Industrial Estate	25,300	7,000	7,001	1	0	1	2007/08 programme of £25,000 is for signage & footpaths. Budget provision of £130,000 in 2010/11 for Highways.
Durranhill Industrial Estate	168,900	104,000	103,860	(140)	0	(140)	Delayed due to VAT issues. Improvements to carriageways, footpaths and parking bays in progress. Lighting complete.
Customer Services	150,000	150,000	0	(150,000)	150,000	0	Subject to amendments to staff structure; likely to be in 2008/09, therefore potential carry forward required.
Planned Major Repairs	225,600	133,000	132,762	(238)	0	(238)	Budget of £50,000 included in this total for Belah Community Centre which has now slipped due to the delay in CHA grant.
Car Park Improvements	28,700	13,000	12,695	(305)	0	(305)	Scheme is for improved signage in 2 car parks and new equipment to comply with the new Traffic Management Act.
Sheepmount Bridge	1,000	1,000	3,032	2,032	0	2,032	Retention paid in 2007.
California Road Football Pitch	1,000	0	0	0	0	0	Minor drainage work to complete in 2007.
Dale End Road Football Pitch	1,000	0	0	0	0	0	Minor drainage work to complete in 2007.
Fusehill Street Play Area	2,000	0	1	1	0	1	Seating and soft landscaping to complete, which will be carried out by March 2008.
Talkin Tarn	40,600	40,600	51,942	11,342	0	11,342	Retention payable in 2007.
Heysham Park	238,500	238,500	246,281	7,781	0	7,781	Scheme complete in 2007.
Bits Park Play Area	1,400	0	0	0	0	0	Retention payable in 2007/08.
Cremators	566,200	525,000	524,995	(5)	0	(5)	All works are now practically complete with the exception of some minor snags and defects.
Multi Use Games Areas	25,100	0	(4,855)	(4,855)	0	(4,855)	Original project complete. Discussions ongoing with Sport England regarding the repayment of the balance of funding.

**DECEMBER 2007 - CAPITAL BUDGET MONITORING SUMMARY**

**APPENDIX B**

**COMMUNITY SERVICES**

Scheme	Revised Annual Budget 2007/08 £	Budget to date 2007/08 £	Expenditure to date 2007/08 £	Variance to date 2007/08 £	Potential Carry Forwards £	Adjusted Variance £	Details of major variances
Multi Use Games Area - Hammonds	13,900	7,000	6,477	(523)	0	(523)	Scheme complete. Awaiting retentions.
Play Area Developments	70,000	54,000	53,689	(311)	0	(311)	Broad Street Play Area - work underway.
Synthetic Football Pitch	308,500	10,000	9,659	(341)		(341)	Project now approved. Tenders received. Awaiting final funding from SPAA. Carry forward required.
Renaissance Improvements	65,000	0	0	0	0	0	The majority of this budget will be spent in 2008/09 and a carry forward will be requested.
Environmental Improvements	235,200	142,000	197,083	55,083		55,083	Work ongoing in city centre. Additional funding of £30,000 receivable from CHA. Carry forward likely.
Waste Minimisation	461,500	461,500	586,641	125,141	0	125,141	Variance is due to the purchase of a vehicle charged to this scheme which was originally budgeted for as a lease within the revenue budget.
Greystone Community Centre	105,000	0	0	0	0	0	Potential carry forward. Planning application submitted for modified scheme.
Chances Park	40,000	40,000	0	(40,000)	40,000	0	This budget is linked to a lottery bid and the outcome will not be known until Spring 2008.
Small Scale Community Projects	90,000	23,000	22,784	(216)	0	(216)	Funding awards ongoing.
Energy Efficiency Schemes	4,000	4,000	2,899	(1,101)	0	(1,101)	Costs relate to Morton Community Centre
Willowholme Depot	15,000	15,000	0	(15,000)	15,000	0	Budget reduced (transferred to Bitts Park Depot). Work delayed until 2009 for completion of UU work. Drawings prepared.
Bousteads Depot	58,300	45,000	44,814	(186)	0	(186)	Bothey alterations & storage shed complete. Drawings for yard parking layouts being prepared, including upgrade for lighting.
Bitts Park Depot	389,300	165,000	165,240	240	0	240	Programme is on schedule, to be completed by year end.
Cummersdale Play Area	55,000	0	0	0	0	0	Order placed in December. Work starts in mid February, with completion by the end of the year.
Belah Community Centre	320,000	0	0	0	0	0	Project has slipped, awaiting CHA grant information. Design commissioned. Significant carry forward likely.
Tullie House Gallery Improvements	99,000	0	49	49	0	49	Work starts in January 2008 and will be completed by March 2008.
Castle St Public Realm Improvements	0	0	1,890	1,890	0	1,890	Currently out to public consultation. Final approval anticipated in February 2008.
<b>TOTAL</b>	<b>4,392,500</b>	<b>2,399,600</b>	<b>2,409,135</b>	<b>9,535</b>	<b>205,000</b>	<b>214,535</b>	

**DECEMBER 2007 - CAPITAL BUDGET MONITORING SUMMARY**

**APPENDIX C**

**CORPORATE SERVICES**

<b>Scheme</b>	<b>Revised Annual Budget 2007/08 £</b>	<b>Budget to date 2007/08 £</b>	<b>Expenditure to date 2007/08 £</b>	<b>Variance to date 2007/08 £</b>	<b>Potential Carry Forwards £</b>	<b>Adjusted Variance £</b>	<b>Details of major variances</b>
Implementing Electronic Government	39,300	39,300	40,126	826	0	826	IEG programme now complete.
Customer Contact Centre	59,100	0	0	0	0	0	Final costs estimated at £30,000. Balance will be vired to phase 2 of the scheme.
Vehicles, Plant & Equipment	856,100	566,000	565,851	(149)		(149)	Spending on two waste collection vehicles for Waste Minimisation. Remainder of vehicle replacement programme behind schedule.
Corporate IT Infrastructure	35,000	17,000	17,039	39		39	On target for completion by year end.
Document Image Processing	45,000	45,000	0	(45,000)	45,000	0	Business case to be produced. Scheme to start in April 2008, therefore carry forward will be requested.
City Wi Fi	20,000	7,000	6,624	(376)	0	(376)	Live in some locations, other sites to be confirmed with University of Cumbria. Public launch in March.
Desk top replacement	120,000	100,000	96,665	(3,335)		(3,335)	Scheme on target.
CTS/EPS IT System	130,000	19,000	18,711	(289)		(289)	Some elements go live in April. Work ongoing to link with CRM. Investigating MASS for CTS requirements.
<b>TOTAL</b>	<b>1,304,500</b>	<b>793,300</b>	<b>745,016</b>	<b>(48,284)</b>	<b>45,000</b>	<b>(3,284)</b>	

**DECEMBER 2007 - CAPITAL BUDGET MONITORING SUMMARY**

**APPENDIX D**

**DEVELOPMENT SERVICES**

<b>Scheme</b>	<b>Revised Annual Budget 2007/08 £</b>	<b>Budget to date 2007/08 £</b>	<b>Expenditure to date 2007/08 £</b>	<b>Variance to date 2007/08 £</b>	<b>Potential Carry Forwards £</b>	<b>Adjusted Variance £</b>	<b>Details of major variances</b>
Land & Property Gazeteer	30,300	0	697	697	0	697	Report DS15/08 requesting release of this budget appears elsewhere on the agenda.
GIS	59,500	9,500	9,229	(271)	0	(271)	Work on target. Expected completion by March.
Private Sector Grants	1,393,300	902,300	1,057,627	155,327	0	155,327	Funding available within other housing budgets to cover additional renovation grants.
Housing Strategy	1,266,000	817,400	719,426	(97,974)	0	(97,974)	This scheme covers Disabled Adaptations, Decent Homes, Empty Homes and Housing Provision. Budgets can be utilised for the additional spend on renovation grants elsewhere in the directorate.
Housing Strategy - Foyer	100,000	100,000	99,445	(555)	0	(555)	Funding payable to YMCA for contribution to refurbishment.
ODPM Private Sector Renewal	318,300	227,900	173,428	(54,472)	0	(54,472)	Vulnerable properties and flood resilience pilot complete. Work on other schemes ongoing. Budgets can be utilised for the additional spend on renovation grants elsewhere in the directorate.
Longtown MTI Business Grants	160,000	101,000	100,719	(281)	0	(281)	Grant scheme now closed. Programme closes in March 2008. Funded by NWDA
Longtown MTI Townscape	261,500	185,000	185,330	330	0	330	Practical completion in December 07. Final account due February 08.
<b>TOTAL</b>	<b>3,588,900</b>	<b>2,343,100</b>	<b>2,345,901</b>	<b>2,801</b>	<b>0</b>	<b>2,801</b>	

**DECEMBER 2007 - CAPITAL BUDGET MONITORING SUMMARY****APPENDIX E****LEGAL & DEMOCRATIC SERVICES**

<b>Scheme</b>	<b>Revised Annual Budget 2007/08 £</b>	<b>Budget to date 2007/08 £</b>	<b>Expenditure to date 2007/08 £</b>	<b>Variance to date 2007/08 £</b>	<b>Potential Carry Forwards £</b>	<b>Adjusted Variance £</b>	<b>Details of major variances</b>
Gateway - General Expenses	29,700	0	0	0	0	0	Final instalment for Oxford Archaeology. Awaiting confirmation from County Archaeologist before payment is released.
Millennium Gallery	60,000	0	0	0	0	0	Outstanding maintenance work to be completed by Contractor following resolution of contractual dispute.
<b>TOTAL</b>	<b>89,700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**DECEMBER 2007 - CAPITAL BUDGET MONITORING SUMMARY**

**APPENDIX F**

**PEOPLE, POLICY & PERFORMANCE SERVICES**

<b>Scheme</b>	<b>Revised Annual Budget 2007/08 £</b>	<b>Budget to date 2007/08 £</b>	<b>Expenditure to date 2007/08 £</b>	<b>Variance to date 2007/08 £</b>	<b>Potential Carry Forwards £</b>	<b>Adjusted Variance £</b>	<b>Details of major variances</b>
Payroll/Personnel system	36,000	36,000	115,057	79,057	0	79,057	Project in final stages. Potential funding from revenue budgets has been identified for the majority of the overspend, and work is ongoing to find funding for the remaining balance.
Electronic Document Records System	353,000	0	0	0	0	0	Executive approved release of 10% of this budget for a feasibility study. The results of this will form the basis of the business plan to be submitted to the Executive in March.
Performance Information System	37,200	0	0	0	0	0	Executive approved release of budget in November 2007.
<b>TOTAL</b>	<b>426,200</b>	<b>36,000</b>	<b>115,057</b>	<b>79,057</b>	<b>0</b>	<b>79,057</b>	