



CORPORATE RESOURCES OVERVIEW AND SCRUTINY COMMITTEE

Committee Report

Public

Date of Meeting: 11 February 2009

Title: CAPITAL BUDGET OVERVIEW AND MONITORING REPORT:
APRIL TO DECEMBER 2009

Report of: THE DIRECTOR OF CORPORATE SERVICES

Report reference: CORP 83/08

Summary:

This report provides an overview of the Council's budgetary position on the capital programme for the period April to December 2008. As well as monitoring the progress of the schemes within the capital programme, the report includes details of the capital resources available to the authority, how the 2008/09 programme is financed, and information regarding balance sheet management.

At this stage the capital programme is expected to remain within the annual budget.

Appendix A shows movements on the 2008/09 capital programme, and Appendices B to F contain details of the schemes by directorate.

Recommendations:

Members of the Corporate Resources Overview and Scrutiny Committee are asked to note the overall budgetary position for the period April to December 2008. The Executive will consider this report on 16 February 2009.

Contact Officer: Emma Gillespie

Ext: 7289

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~~



REPORT TO EXECUTIVE

PORTFOLIO AREA: FINANCE AND PERFORMANCE MANAGEMENT

Date of Meeting: 16 February 2009

Public

Key Decision: No

Recorded in Forward Plan: No

Inside Policy Framework

**Title: CAPITAL BUDGET OVERVIEW AND MONITORING REPORT:
APRIL TO DECEMBER 2008**

Report of: DIRECTOR OF CORPORATE SERVICES

Report reference: CORP83/08

Summary:

This report provides an overview of the budgetary position of the City Council's capital programme for the period April to December 2008.

Recommendations:

The Executive is asked to:

- (i) Note and comment on the budgetary position and performance aspects of the capital programme.

Contact Officer: Emma Gillespie

Ext: 7289

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
16 February 2009

CORP83/08

CAPITAL BUDGET OVERVIEW AND MONITORING REPORT
APRIL TO DECEMBER 2008

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. It is the responsibility of individual 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 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. CAPITAL BUDGET OVERVIEW

2.1 The following statement shows the annual capital programme for 2008/09:

	£
Original 2008/09 Programme (approved February 2008)	5,437,200
Carry Forwards from 2007/08	2,053,900
Transfer of Hostel Funding to 2009/10	(750,000)
Contributions towards Decent Homes scheme	45,000
Additional grant funding towards Renaissance schemes	20,500
Additional grant funding towards Synthetic Football Pitch	24,500
Additional grant funding towards Waste Minimisation scheme	28,200
Contribution towards repair of Airdome	1,000
Reduction in Contribution for Raffles MUGA (CHA)	(10,000)
Contributions to Environmental Enhancements schemes (CHA and County Council)	70,000
Contributions towards Chances Park	18,200
Additional contribution towards Waste Minimisation scheme	14,100
Additional grant funding towards Disabled Facilities Grant	100,000
Additional grant funding towards Eden Bridge Garden project	25,000
Grant funding for Housing and Planning Delivery Grant	49,000
Funding for Engine Loning Gas Venting Trench	105,000
Contribution to Lowry Hill Park	90,000
Grant funding for Gypsy and Traveller Site	1,962,880
Revised 2008/09 Capital Programme (at December 2008)	9,284,480

Note:

1. The Lottery Commission have approved a grant of £869,000 for the development of Chances Park. The Council is currently checking the conditions which will apply to the grant prior to acceptance. It is likely that the majority of the expenditure will occur in 2009/10 and 2010/11.

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

3. 2008/09 BUDGET MONITORING

3.1 The position statement as at December 2008 can be summarised as follows:

Directorate	Revised Annual Budget £	Budget to Dec 2008 £	Expenditure to Dec 2008 £	Variance to date £	Potential Carry Forwards £	Para. Ref.
Community Services	3,582,800	1,062,615	1,132,217	69,602	13,100	3.3
Corporate Services	862,600	623,475	620,766	(2,709)	0	3.4
Development Services	4,744,380	1,104,550	1,400,390	295,840	1,185,700	3.5
Legal & Democratic	89,700	0	0	0	0	3.6
PP&P Services	5,000	3,750	6,394	2,644	0	3.7
Total	9,284,480	2,794,390	3,159,767	365,377	1,198,800	

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 The overspend as at December against **profiled** expectation of spend is £365,377, however the balance remaining of the annual budget of £9,284,480 is £6,124,713. Each project is monitored by the Capital Projects Board to establish a reason for the delay in the project and this is reported here as part of the ongoing monitoring.

Potential carry forwards into future years have been identified totalling £1,198,800. This would reduce the remaining amount of annual budget from £6,124,713 to £4,925,913. Carry forwards 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 and this will form part of the year end reporting process.

3.3 The Community Services Directorate is responsible for approximately half of the City Council's capital programme. Details of the variances are shown in Appendix B, and are mainly attributable to the following:

- (i) The Waste Minimisation scheme is currently showing an overspend of £46,000. There is additional grant totalling £36,000 expected which will reduce this overspend.

- (ii) The Sheepmount Drainage scheme is overspent by £13,000 although this is to be funded from capital reserves and a transfer will be actioned at the year end.
- (iii) Planned Major Repairs is showing an underspend of £25,000 due to slippage but the scheme is currently on target to be completed in the current year.
- (iv) The Synthetic Football Pitch is showing an underspend of £15,000 due to slippage. The project is substantially complete and within the annual budget.
- (v) Renaissance Improvements is overspent by £23,000 but additional grant income from NWDA is expected which would eliminate this overspend.
- (vi) Belah Community Centre is showing an overspend of £11,000 , but the project is expected to be completed on programme and within budget.

- 3.4 There are no major variances in Corporate Services, although a couple of schemes (Corporate IT Infrastructure, and Document Image Processing) have not started yet this financial year. Desk Top Replacement is £4,000 overspent against the annual budget.
- 3.5 The schemes in Development Services are currently on target with the exception of Disabled Adaptations grants. Reports have been presented to the Executive in the past few months highlighting the fact that demand for grants has greatly increased and that the budget needs to be increased in order to meet this demand. In January, Council approved a virement of £300,000 from within the existing 2008/09 capital programme and this will be incorporated into future monitoring reports. The largest schemes relate to Housing, including the continuation of grants to assist with Disabled Facilities, and the development of the Foyer (in connection with the YMCA) from previous years. The housing projects will be closely monitored to ensure they remain within budget. Work will also start on the Gypsy Traveller site which is mainly funded by a Government grant of £1,962,880.
- 3.6 The budgets within Legal & Democratic Services relate to the Millennium Gallery. It is anticipated that the final expenditure will be incurred during 2008/09.
- 3.7 The schemes within People, Policy & Performance Services started in 2007/08 and are due to be completed in 2008/09. The overspend of £2,644 mainly relates to expenditure of £3,559 on the replacement payroll system.
- 3.8 There is only one scheme included in the capital programme for 2008/09 that requires a report to be presented to the Executive for the release of funding before the scheme can go ahead. This relates to the Housing Foyer scheme and totals £300,000. Slippage is expected on this scheme which will require a carry forward request at the year-end.

4. FINANCING

4.1 The 2008/09 capital programme can be financed as follows:

	£
Total Programme to be financed (para 2.1)	9,284,480
<u>Financed by:</u>	
Capital Receipts (including PRTB receipts)	4,817,900
Capital Grants	
• Regional Housing Pot	1,255,000
• DFG	610,000
• General	2,204,680
Direct Revenue Financing	35,000
Other reserves and contributions	361,900
Total Financing	9,284,480

5. CAPITAL RESOURCES

The following table shows the position as at December 2008 of the capital resources due to be received during 2008/09:

Capital Resources	2008/09 Budget £	2008/09 Actual £	2008/09 Variance £	Note
Capital Receipts				
• General	(500,000)	(88,875)	411,125	1
• Repayment of Renovation Grants	0	(8,361)	(8,361)	
• PRTB Sharing agreement	(300,000)	0	300,000	2
Capital Grants				
• Disabled Facilities Grant	(610,000)	(610,000)	0	3
• Regional Housing Pot	(1,255,000)	(1,255,000)	0	3
• Gypsy & Traveller Site	(1,962,880)	0	1,962,880	4
• General	(179,500)	(141,932)	37,568	5
Capital Contributions	(257,700)	(111,764)	145,936	6
Total	(5,065,080)	(2,215,932)	2,849,148	

Note:

1. The £500,000 relates to general asset sales as no income will be received in relation to the Lovells agreement, as approved by Council on 4th November. This has been included in the Executive's budget proposals considered by full Council

on 3 February 2009. At this stage of the year, especially in the light of the current property market, the current projections may not be met but the situation will continue to be closely monitored and further reports will be presented to the Executive as appropriate.

2. PRTB income for the year is received on 28 April following the year-end but is accrued into the relevant year. It should be noted that information has been received from Carlisle Housing Association forecasting that the income from PRTB receipts for 2008/09 is likely to be significantly lower than expected due the current state of the housing market. Revised projections show that there will only be 7 sales during 2008/09. As at 31 December there have been 6 sales. Receipts are therefore expected to be between £280,000 and £300,000 for 2008/09. This will lead to a shortfall in capital receipts and the reduction is included in the Executive's budget proposals considered by Council on 3 February 2009.
3. The allocation for DFG's 2008/09 has been increased to £610,000. Members are reminded that the 40/60 split has been removed but there is still an expectation that authorities will continue to fund the DFG programme from their own resources at a similar level to that prior to this change.
4. Grant from DCLG has been awarded in respect of the Gypsy and Travellers Site currently under development.
5. Grants are expected towards the cost of the Synthetic Football Pitch (£24,500), Longtown MTI Business Grants (£10,000), Longtown MTI Townscape (£1,000), Housing & Planning Delivery Grant (£49,000), Eden Bridge Garden Restoration (£25,000) and Engine Lonning Gas Venting Trench (£70,000).
6. Contributions from other organisations are expected towards the cost of the Raffles MUGA (£5,000), Hammonds CCTV (£5,000), Kingmoor Nature Reserve (£40,000), Waste Minimisation (£42,300), Belah Community Centre (£76,200), Environmental Enhancements (£70,000), Bitts Park Airdome (£1,000) and Chances Park (£18,200).

6. BALANCE SHEET MANAGEMENT

- 6.1 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.

- 6.2 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 or through the Income and Expenditure Account as appropriate.
- 6.3 The value of fixed assets is a significant part of the balance sheet. In the 2007/08 accounts, fixed assets totalled £150m (2006/07 £131m). This represents 86% of the net current assets of the City Council.
- 6.4 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 31 December 2008 debtors of £0.78m (£5.24m at 31 March 2008) were outstanding for capital grants, contributions and receipts. PRTB receipts for 2007/08 were received in May in accordance with the agreement, but as stated in paragraph 5 future receipts, based on information from CHA on sales to date, are likely to fall significantly short of the targets for 2008/09 onwards. There will be a significant impact on the cash flow of the Council for both funding of capital schemes and revenue income from investments.
- 6.5 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 December 2008 totalled £17,254 (£230,200 at 31 March 2008).

7. PERFORMANCE

- 7.1 The 2008/09 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.
- 7.2 The Corporate Projects Board continues to monitor the whole capital programme. Progress against those schemes that are behind schedule or are underspending (which is generally a timing issue) is highlighted, and further information is sought from the relevant project managers.
- 7.3 Members of the Corporate Projects Board provided training in June to officers likely to be responsible for future capital schemes, highlighting the system now in place and requirements and timetables for placing bids for potential schemes. This should assist with the monitoring of new capital projects in the future.
- 7.4 A review of all capital expenditure incurred is ongoing to ensure that the expenditure has been correctly allocated between revenue and capital schemes. This will facilitate the year end classification of assets.

8. CONSULTATION

- 8.1 Consultation to Date.
SMT and SPG have considered the issues raised in this report and Corporate Resources Overview & Scrutiny Committee considered the report on 11 February 2009.

9. RECOMMENDATIONS

- (i) Note and comment on the budgetary position and performance aspects of the capital programme.

10. REASONS FOR RECOMMENDATIONS

As stated above.

11. 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: Emma Gillespie

Ext: 7289

2008/09 CAPITAL PROGRAMME

APPENDIX A

Scheme	Original Capital Programme 2008/09 £	Carry Forwards from 2007/08 £	Other Adjustments To Programme £	Revised Capital Programme 2008/09 £
Retentions				
Talkin Tarn		43,200		43,200
Cremators		11,900		11,900
Longtown MTI Business Grants		10,000		10,000
Multi Use Games Area - Hammonds		7,400		7,400
Cummersdale Play Area		1,500		1,500
Longtown MTI Townscape		1,000		1,000
	0	75,000	0	75,000
Continuing Schemes				
Land & Property Gazateer		14,100		14,100
Gateway - General Expenses		29,700		29,700
Carlisle Leisure Ltd		3,800	1,000	4,800
GIS		42,100		42,100
Millennium Gallery General Expenses		60,000		60,000
EPS/CTS New system		97,200		97,200
Corporate IT Infrastructure		17,900		17,900
City Wi Fi		13,300		13,300
Synthetic Football Pitch		308,500	54,000	362,500
Renaissance Improvements	10,000	38,700	12,500	61,200
Environmental Improvements	160,000	46,200	47,000	253,200
Greystone Community Centre		83,200		83,200
Belah Community Centre		294,900	10,000	304,900
Performance Information System		5,000		5,000
Small Scale Community Projects		53,400	20,000	73,400
Petteril Riverbank Protection Work	82,000			82,000
Adelaide Street Allotment Fencing	10,000			10,000
Historic Quarter	840,000	(2,000)		838,000
Waste Minimisation		0	42,300	42,300
	1,102,000	1,106,000	186,800	2,394,800
Recurring Schemes				
Kingstown Industrial Estate	490,000	32,000		522,000
Willowholme Industrial Estate	9,300	0		9,300
Durranhill Industrial Estate	30,000	(14,400)		15,600
Private Sector Grants	849,000	381,600	100,000	1,330,600
Planned Major Repairs	250,000	10,000	(10,000)	250,000
Vehicles, Plant & Equipment	128,500	0	131,000	259,500
IT Equipment	254,400	45,000		299,400
Desk top replacement	108,000	22,300		130,300
Housing Strategy	1,250,000	71,200	(850,000)	471,200
Play Area Developments	50,000	15,100	(50,000)	15,100
	3,419,200	562,800	(679,000)	3,303,000
Flood				
ODPM Private Sector Renewal	25,000	(6,500)	45,000	63,500
Sheepmount Development		213,200	(160,500)	52,700
Bousteads Depot		4,200		4,200
Bits Park Depot		4,200		4,200
	25,000	215,100	(115,500)	124,600
New Schemes				
Ghyll Bank Gypsy & Traveller Site			2,062,880	2,062,880
Cycle Route Investigations			8,000	8,000
Heysham Park Play Area			50,000	50,000
Family Hostel Replacement	400,000			400,000
Chances Park			18,200	18,200
Housing and Planning Delivery grant			49,000	49,000
Energy Efficiency - Carbon Trust			3,000	3,000
Engine Lonning Gas Venting Trench			105,000	105,000
Eden Bridge Garden Restoration			25,000	25,000
Lowry Hill Park			90,000	90,000
	400,000	0	2,411,080	2,811,080
Schemes yet to start				
Housing Foyer	300,000			300,000
MUGA & Sports Initiative	105,000		(10,000)	95,000
Hammonds CCTV	25,000			25,000
Caldew/City Centre Flood Defence	21,000			21,000
Kingmoor Nature Reserve	40,000			40,000
Customer Services		50,000		50,000
Document Image Processing		45,000		45,000
	491,000	95,000	(10,000)	576,000
TOTAL	5,437,200	2,053,900	1,793,380	9,284,480

DECEMBER 2008 - CAPITAL BUDGET MONITORING

APPENDIX B

COMMUNITY SERVICES

Position as at 31 December 2008

Scheme	Revised Annual Budget 2008/09 £	Budget to date 2008/09 £	Expenditure to date 2008/09 £	Variance to date 2008/09 £	Potential Carry Forwards to 2009/10 £	Details of major variances
Carlisle Leisure Ltd	4,800	3,800	2,543	(1,257)	0	Airdome project completed on time & under budget. Sections of fence to be raised following vandalism.
Sheepmount Development	52,700	5,400	5,373	(27)	0	Final details of the project will be resolved before the end of the calendar year. Virements from this budget were approved to help fund the replacement of the Refuse Fleet (Executive 4/11) and Synthetic Football pitch.
Sheepmount Drainage	0	0	12,886	12,886		Funded from Earmarked Reserve. Transfer will be actioned at year end.
Kingstown Industrial Estate	522,000	4,400	4,405	5	0	Discussions taking place with Highways to agree adoptable specifications.
Willowholme Industrial Estate	9,300	6,000	281	(5,719)	0	Currently on hold pending United Utilities work completion.
Durranhill Industrial Estate	15,600	150	139	(11)	0	Majority of works completed. Signage/lining & joints to be finished
Customer Contact Centre	50,000	0	0	0	0	Linked to corporate wide review of Customer Services. £25k released by Executive 17/11.
Planned Major Repairs	250,000	221,000	196,218	(24,782)	5,000	Work is in progress. Spend/commitment is higher than indicated. Underspend due to profiling.
Talkin Tarn	43,200	5,500	5,493	(7)	0	Outstanding agreed works to be carried out following successful conclusion to final account. Details to be confirmed.
Heysham Park	0	0	4,315	4,315	0	Final account being verified. Overspend for the year. Scheme completed.
Engine Lonning Gas Venting Trench	105,000	0	0	0	0	Funding package being reviewed.
Cremators	11,900	0	(6)	(6)	0	Main works completed within budget & on time. Remaining budget to incorporate Heat Exchanger System. Outstanding works to be completed this financial year.
Multi Use Games Area - Hammonds	7,400	0	0	0	0	Retention on main contract.
Play Area Developments	15,100	0	0	0	0	Budget released 22/09. £50k identified and vired to Heysham Park Play Area.

COMMUNITY SERVICES

Position as at 31 December 2008

Scheme	Revised Annual Budget 2008/09 £	Budget to date 2008/09 £	Expenditure to date 2008/09 £	Variance to date 2008/09 £	Potential Carry Forwards to 2009/10 £	Details of major variances
Synthetic Football Pitch	362,500	182,100	166,587	(15,513)	0	Project now financially complete. Variance due to budget profiling.
Renaissance Improvements	61,200	61,200	84,337	23,137	0	Carlisle Renaissance are currently investigating the overspend.
Environmental Improvements	253,200	84,700	94,102	9,402	0	Report presented to July Executive to release budget. Programmes agreed and underway on individual schemes.
Waste Minimisation	42,300	42,300	88,204	45,904	0	This will be funded by grant from County Council. Additional grant of £17k and £19k awaited which will reduce the overspend. Detailed funding issues are being resolved.
Greystone Community Centre	83,200	16,640	14,196	(2,444)	0	Project funding being managed in conjunction with Community Association. Work started on site mid December.
Chances Park	18,200	18,200	22,800	4,600	0	This expenditure will be funded from a HLF grant. A further bid has been made for the next stage, the outcome of which will be known early in 2009
Small Scale Community Projects	73,400	73,400	80,803	7,403	0	The budget is a carry forward from 2007/08 for the work now being completed and charged.
Bousteads Depot	4,200	4,200	5,514	1,314	0	Project completed successfully
Bits Park Depot	4,200	4,200	5,141	941	0	Project completed successfully
Cummersdale Play Area	1,500	1,125	0	(1,125)	0	Completed on time & within budget. Outstanding seeding in September 2008.
Belah Community Centre	304,900	262,400	273,273	10,873	7,100	Commenced June 08. Completed on programme & within budget. Final account to be agreed. Overspend due to profiling.
Tullie House Gallery Improvements	0		131	131	0	
Castle Street Public Realm	838,000	1,500	1,301	(199)	0	Project deferred while a review is carried out.
Raffles MUGA	95,000	0	0	0	0	Released 22/09. Budget reduced by £10k as contribution no longer going to be received. Project experiencing delays which could result in slippage into 009/10. Expenditure requires reprofiling.
Petteril Riverbank Protection Work	82,000	44,200	42,921	(1,279)	1,000	First phase of works completed successfully on time and within budget. Phase 2 currently being procured.
Hammonds CCTV	25,000	0	0	0	0	Budget released in August 2008, revised quotation received.

COMMUNITY SERVICES**Position as at 31 December 2008**

Scheme	Revised Annual Budget 2008/09 £	Budget to date 2008/09 £	Expenditure to date 2008/09 £	Variance to date 2008/09 £	Potential Carry Forwards to 2009/10 £	Details of major variances
Adelaide St Allotment Fencing	10,000	10,000	9,825	(175)	0	Project completed within budget
Caldew/City Centre Flood Defence	21,000	0	0	0	0	Report presented to November Executive.
Kingmoor Nature Reserve	40,000	0	0	0	0	Budget released 22/09.
Cycle Route Investigations	8,000	8,000	10,410	2,410	0	Vired from Renaissance Improvements budget.
Heysham Park Play Areas	50,000	1,100	0	(1,100)	0	Budget released in September 2008. Project currently out to tender.
Energy Efficiency - Carbon Trust Initiative	3,000	100	50	(50)		Project ongoing.
Eden Bridge Garden Restoration	25,000	1,000	975	(25)	0	Work has started on site.
Lowry Hill Park	90,000	0	0	0	0	
TOTAL	3,582,800	1,062,615	1,132,217	69,602	13,100	

DECEMBER 2008 - CAPITAL BUDGET MONITORING

APPENDIX C

CORPORATE SERVICES

Position as at 31 December 2008

Scheme	Revised Annual Budget 2008/09 £	Budget to date 2008/09 £	Expenditure to date 2008/09 £	Variance to date 2008/09 £	Potential Carry Forwards to 2009/10 £	Details of major variances
Vehicles & Plant	259,500	244,000	243,462	(538)	0	
IT	299,400	192,000	192,361	361	0	
Corporate IT Infrastructure	17,900	0	0	0	0	Programme deferred while work is carried out on ICT Shared Services project.
Document Image Processing	45,000	0	0	0	0	Being considered as part of efficiency agenda during 2008/09.
City Wi Fi	13,300	9,975	3,232	(6,743)	0	Launched mid September with marketing phase carried out in consultation with Communications team. Scheme is nearing completion.
Desk Top Replacement	130,300	130,300	134,441	4,141	0	Expenditure to date is for Microsoft costs.
CTS System	97,200	47,200	47,120	(80)	0	EPS system complete. Investigating use of MASS for CTS requirements.
Carlisle Renaissance Property Acquisitions	0	0	150	150		
TOTAL	862,600	623,475	620,766	(2,709)	0	

DECEMBER 2008 - CAPITAL BUDGET MONITORING

APPENDIX D

DEVELOPMENT SERVICES

Position as at 31 December 2008

Scheme	Revised Annual Budget 2008/09 £	Budget to date 2008/09 £	Expenditure to date 2008/09 £	Variance to date 2008/09 £	Potential Carry Forwards to 2009/10 £	Details of major variances
Land & Property Gazateer	14,100	10,575	12,064	1,489	0	
GIS	42,100	5,100	5,370	270	0	
Private Sector Grants	1,330,600	651,200	650,564	(636)	318,000	Spend is on target. Actual to date does not show the level of approved/committed grant. These grants are mandatory.
Housing Strategy	471,200	342,025	630,328	288,303	60,100	A report on funding went to Executive on 18/12/08 and was approved. An additional £100,000 was bid for from GONW, and this was successful. Funding towards Extra Care scheme to be c/fwd to 2009/10 as scheme not likely to begin until then.
Housing Foyer	300,000	0	0	0	300,000	Planning application approved. Capital bids being made. Funding needs to be rolled forward to 09/10 as work on site will start next financial year.
Hostel Replacement	400,000	30,700	30,691	(9)	369,300	Discussions ongoing regarding project. Balance of funding expected at year end to be rolled forward to 09/10. Project funding (£3.89 million) to be re-profiled.
ODPM Private Sector Renewal	63,500	38,500	40,614	2,114	25,000	External contributions due from partners to fund expenditure. Slippage into 09/10.
Longtown MTI Business Grants	10,000	10,000	9,925	(75)	0	Scheme complete. Expenditure is funded by external grants.
Longtown MTI Townscape	1,000	750	0	(750)	0	
Ghyll Bank Gypsy & Traveller Site	2,062,880	2,700	9,194	6,494	77,300	Grant bid approved by Government. Slippage expected into 09/10.
Housing & Planning Delivery Grant	49,000	13,000	11,640	(1,360)	36,000	Expenditure is funded by a central government grant. Slippage into 09/10 anticipated.
TOTAL	4,744,380	1,104,550	1,400,390	295,840	1,185,700	

DECEMBER 2008 - CAPITAL BUDGET MONITORING

APPENDIX E

LEGAL & DEMOCRATIC SERVICES

Position as at 31 December 2008

Scheme	Revised Annual Budget 2008/09 £	Budget to date 2008/09 £	Expenditure to date 2008/09 £	Variance to date 2008/09 £	Potential Carry Forwards to 2009/10 £	Details of major variances
Gateway - General Expenses	29,700	0	0	0	0	This sum is in respect of a retention we are currently holding back (on the advice of the County archaeologist) from the final stage payment due to Oxford Archaeology under the contract we have with them for completing the Millenium Scheme archaeological texts.
Millennium Gallery	60,000	0	0	0	0	Outstanding maintenance work to be completed by Contractor following resolution of contractual dispute.
TOTAL	89,700	0	0	0	0	

DECEMBER 2008 - CAPITAL BUDGET MONITORING

APPENDIX F

PEOPLE, POLICY & PERFORMANCE SERVICES

Position as at 31 December 2008

Scheme	Revised Annual Budget 2008/09 £	Budget to date 2008/09 £	Expenditure to date 2008/09 £	Variance to date 2008/09 £	Potential Carry Forwards to 2009/10 £	Details of major variances
Payroll/Personnel system	0	0	3,559	3,559	0	No Funding
Performance Information System	5,000	3,750	2,835	(915)	0	The scheme will be completed in 2008/09.
TOTAL	5,000	3,750	6,394	2,644	0	