

CARLISLE CITY COUNCIL

Report to:- Carlisle City Council

Date of Meeting:- 17 July 2012

Agenda Item No:-

Public

Title:- **PROVISIONAL CAPITAL OUTTURN 2011/12 AND
REVISED CAPITAL PROGRAMME 2012/13**

Report of:- **Assistant Director (Resources)**

Report reference:- **RD10/12**

Summary Report:-

This report provides details of the 2011/12 provisional outturn for the Council's Capital Programme and provides details of the revised Capital programme for 2012/13. The report was considered by the Executive on 1 June, by the Resources Overview and Scrutiny Panel (ROSP) on 14 June 2012 and by the Audit Committee on 12 July 2012.

Recommendation:-

Council is asked to:

- (i) approve the carry forward requests totalling £1,553,300 (£1,553,300 to be met in 2012/13) as set out in the report;
- (ii) approve the requests to carry forward £139,500 for new items of expenditure to be met in 2012/13;
- (iii) approve the use of the Sheepmount Reserve in 2011/12 to fund expenditure on Sheepmount Drainage;
- (iv) approve the revised Capital Programme for 2012/13 onwards should the carry forwards be approved.

Contact Officer: Alison Taylor

Ext: 7290

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, RESOURCES & GOVERNANCE

Date of Meeting: 1 June 2012

Public

Key Decision: Yes

Recorded in Forward Plan: Yes

Inside Policy Framework

Title: PROVISIONAL CAPITAL OUTTURN 2011/12 AND REVISED CAPITAL PROGRAMME 2012/13

Report of: DIRECTOR OF RESOURCES

Report reference: RD 10/12

Summary:

This report summarises the 2011/12 provisional out-turn for the capital budget and provides details of the revised capital programme for 2012/13. The out-turn shows that the net underspend for Council Services as at 31 March 2012 once committed expenditure totalling £1,553,300 is taken into account is £268,541. Requests for carry forwards for new items of expenditure totalling £139,500 have been made, which would change the underspend to £129,041.

It should be noted that the information contained in this report is provisional subject to the formal audit process. The Statement of Accounts for 2011/12 will be presented to the Audit Committee on 12 July, followed by a three-month audit process.

Recommendations:

The Executive is asked to:

- (i) Note the net underspend as at 31 March 2012 of £268,541 which includes committed expenditure to be met totalling £1,553,300 in 2012/13, which have been approved under delegated powers by the Director of Resources;
- (ii) Make recommendations to Council on 17 July on the carry forward requests of £139,500 for new items of expenditure;
- (iii) Make recommendations to Council on 17 July on the use of the Sheepmount Reserve in 2011/12 to fund expenditure on Sheepmount Drainage;

- (iv) Note the use of the Conservation Fund to fund expenditure on Central Plaza, the Energy Efficiency Advice Reserve to fund expenditure on Fuel Poverty and the Asset Management Reserve to fund expenditure on Industrial Estates and Asset Management Plan in 2011/12;
- (v) Consider the revised programme for 2012/13 together with the proposed methods of financing, as detailed at para 5.2 and Appendix B, for recommendation to Council on 17 July;

Contact Officer: Emma Gillespie

Ext: 7289

CARLISLE CITY COUNCIL

To: The Executive
1 June 2012

RD 10/12

PROVISIONAL CAPITAL OUTTURN 2011/12
AND REVISED CAPITAL PROGRAMME 2012/13

1. BACKGROUND INFORMATION AND OPTIONS

1.1 This report sets out the summarised financial out-turn for the Council's Capital Programme as follows:

- (i) the out-turn for individual schemes for 2011/12, summarised in **Appendix A**
- (ii) the revised programme for 2012/13, and the provisional programme for 2013/14 to 2016/17, summarised in **Appendix B**.

1.2 The report sets out the financial implications arising from the out-turn including the impact on capital resources for 2012/13. Members should note that the information contained in this report is provisional and subject to the formal audit process. Any significant changes required following the approval of the 2011/12 accounts will, if required, be reported to a future Executive meeting.

1.3 Please note that throughout this report the use of brackets indicates a favourable variance i.e. either an underspend or additional income received.

2. SUMMARY CAPITAL OUTTURN 2011/12

2.1 The original capital programme of £9,376,100 for 2011/12 was approved in February 2011. Since then, a review of the capital programme has been undertaken and additional capital funding has been received. In accordance with proper accounting practices it has been necessary to gross up the expenditure budgets to properly reflect the total cost of the schemes including those fully funded from external grant/contributions.

The revised programme for 2011/12 of £7,098,400 is a result of the following funding streams:

	£
Original 2011/12 Programme (approved February 2011)	9,376,100
Agreed Carry Forwards from 2010/11 (RD11/11 Council 19/07/11)	1,085,700
Agreed Carry forwards into 2012/13 (RD79/11 Council 07/02/12)	(4,007,000)
New Bids: Bousteads Grassing Demolition (RD81/10 Council 26/04/11)	166,500
Revised Funding for Roman Frontier	(128,700)
Use of Conservation Fund (ED29/11 Exec 30/08/11)	65,900
Additional Use of EEAC Reserve (DS100/09 Exec 14/12/09)	5,800
External contributions/grants	489,600
Schemes funded by Revenue budgets	44,500
Revised 2011/12 Capital Programme	7,098,400

2.2 The provisional out-turn position for the 2011/12 capital programme is shown below:

Directorate	Revised Annual Budget	Total Expenditure	Provision & Reserve funding	Carry Forwards (Committed)	Variance	New Items	Final Variance
	£	£	£	£	£	£	£
Resources	2,148,100	1,326,500	0	714,600	(107,000)	0	(107,000)
Community Engagement	3,407,400	3,375,196	(40,794)	15,900	(57,098)	0	(57,098)
Local Environment	1,282,800	499,397	0	756,100	(27,303)	66,200	38,897
Economic Development	260,100	116,260	0	66,700	(77,140)	73,300	(3,840)
Total	7,098,400	5,317,353	(40,794)	1,553,300	(268,541)	139,500	(129,041)

2.3 The position for 2011/12 after committed carry forwards have been taken into account is an underspend of £268,541.

2.4 Additional budget for new and continuing schemes is requested for 2012/13 to be funded from the remaining budget in 2011/12. These are detailed below:

Scheme	Variance (£)	Comments
Old Town Hall	37,700	This was originally set aside in the revenue budget as match funding for the main capital scheme. It is now proposed to provide this funding from capital resources.
Crematorium	60,000	A £60,000 virement from revenue budgets was approved in April 2012 subject to there being a surplus after redundancy costs had been accounted for. It is now proposed that these works can be funded from capital due to the surplus capital budget in 2011/12.
Play Areas	6,200	To fund additional equipment and furniture at Play Areas included within the 2011/12 capital programme.
Regeneration Projects	35,600	For the regeneration and development of property and economic development assets.
Total	139,500	

2.5 Currently included in the Revenue Outturn is £560,700 of Highways Claimed Rights Expenditure and £560,700 Highways Claimed Rights income that relates to capital schemes. In accordance with Capital Finance Regulations, this expenditure and income should be included in the Council's Capital Programme for Statement of Account purposes. There will be no impact on the overall bottom line in the Revenue and Capital Outturn as the expenditure is fully funded, however, this needs to be reflected correctly in the accounts. This is not currently reflected in the figures presented in this report and the amounts are reported in RD11/12 considered elsewhere on the agenda.

2.6 Some schemes resulted in underspends (after carry forward requests) in the year and the main ones are summarised below:

- ICT Shared Service (£76,791 underspend). Remaining budget for Enterprise Licences is no longer required as alternative in house arrangements have been made.
- Customer Contact Centre (£76,796 underspend). The original plans for Phase 2 and 3 of the improvements to the Customer Contact Centre have been revised and a carry forward of £10,000 is requested to allow improvements to the Foyer area to be carried out in 2012/13.
- Economic Development Environmental Enhancements (£110,400 underspend). Expenditure in relation to advice has been transferred to revenue due to uncertainty over the future of the project.
- Sub Regional Employment Sites (£40,000 overspend). Additional work relating to asbestos was required due to damage caused to the site through vandalism. This

was over and above the level of expenditure agreed to be funded within the funding agreement. A claim has been submitted to the Council's insurers to try and recover the additional costs incurred. In total, the Council has funded £263,000 additional expenditure to date. If the insurance claim is successful, the Council will benefit from a capital receipt which will pay back all or some of this balance into reserves.

- Network Print Solutions (£25,565 underspend). Implementation has been completed and the final account settled. Costs were less than anticipated due to a funding contribution from the ICT Shared Service capital budget towards the purchase costs of the equipment.
- Revenues and Benefits Shared Service (£25,089 underspend). There are no further capital costs anticipated from the original business case. Any future spending will require new capital bids within the Partnership as the expenditure will be outside of the original business case scope.
- Castle Street Public Realm (£23,164 underspend). Phase 1 of the project is nearing completion and is well within budget. A carry forward has been requested of £10,000 to complete these works and another £60,000 for Phase 2 of the project as previously approved by the Executive (LE10/12 5th April 2012).
- Housing Strategy Empty Homes (£12,157 underspend). Commitments to outstanding grants from 2010/11 have all now been paid.
- Roman Frontier (£51,298 overspend). Grant funding from ERDF and other contributions is £29,098 in excess of budget giving a net overspend of £22,200 to be accommodated from within the surplus budgets on other projects.

- 2.7 Negative carry forwards occur when expenditure has been incurred ahead of the 2012/13 allocation. One scheme spent in excess of budget in the year and this has first call on the following year's budget.

Scheme	Variance (£)	Comments
Families Accommodation Replacement	12,800	Consultants fees and planning fees in relation to full project commencing in 2012/13 where there is sufficient budget to accommodate this expenditure.
Total	12,800	

- 2.8 Otherwise schemes are progressing within budget, although some schemes have not been completed to the original timescales which has resulted in the request for carry forwards.

- 2.9 Further details for each directorate are included in **Appendices A1-A4**.

3. CARRY FORWARD REQUESTS

3.1 In accordance with the Council's Constitution, any net underspending/savings on service estimates under the control of the Director may be carried forward. This is to facilitate the achievement of more strategic five year budgeting which requires greater flexibility of budgets between years as set out in the Medium Term Financial Plan. Approval of carry forwards is subject to the following as contained in the Council's Constitution:

- *the authorisation of the Director of Resources where the request relates to a specific committed item of expenditure where, due to external or other factors, the Director has been unable to spend the approved budget by 31 March. The use of the resource will be restricted to the purpose for which the estimate was originally intended. The carry forward will only be approved by the Director of Resources if the expenditure is within both the Directorate's and the Authority's budget as approved for that year. Any carry forward which would result in an over-spend for the Authority will require authorisation by the Council.*
- *any overspending on service estimates in total on budgets under the control of the Director must be carried forward to the following year, and will constitute the first call on service budgets in the following year, unless the Council determines otherwise by way of a supplementary estimate. The Director of Resources will report the extent of overspending carried forward to the Executive, Resources Overview and Scrutiny Panel and to the Council.*

The delegated power applies only in so far as the carry forwards do not take the Council into an overspend position.

3.2 Carry forwards at the end of the year have been analysed to assess the year of potential expenditure to enable better profiling of budgets for future years. Of the committed carry forwards shown in paragraph 2.2, it is estimated that the full £1,553,300 (net) will be spent in 2012/13.

3.3 The carry forwards in relation to new items of expenditure (£139,500) as detailed in para 2.4 are estimated to be spent in 2012/13.

4. FINANCING OF CAPITAL PROGRAMME 2011/12

- 4.1 Utilisation of resources to fund the 2011/12 Capital Programme in light of the out-turn is provisionally estimated as follows:

	Revised Budget £	Provisional Out-turn £
Capital Programme expenditure in year	7,098,400	5,317,353
<u>Financed by:</u>		
Capital Receipts (including PRTB receipts) (note 1)	3,498,100	2,340,942
Capital Grants		
• Disabled Facilities Grant	717,700	717,716
• General	611,100	614,522
Reserves & Balances (note 2)		
• Earmarked Reserves	1,214,500	784,346
• Direct Revenue Financing	313,900	287,178
• Internal Borrowing	110,400	0
Contributions from other bodies incl S106 (note 3)	632,700	572,649
Total Financing	7,098,400	5,317,353

Notes:

- Usable capital receipts carried forward from 2010/11 and those generated during the year amount to £7,174,224 compared to the revised estimate figure of £8,425,936, a decrease of £1,251,712. This is due to a delay in sales from the asset management plan. Of the total sum available, £2,340,942 has been used to fund the Capital Programme in 2011/12, with the balance (£4,833,282) being carried forward to 2012/13 and held within the Capital Adjustment Account in order to reduce the Council's MRP liability as per the Treasury Management budget agreed in February 2012. In accordance with revised Capital Finance Regulations, costs associated with asset disposal totalling £17,221 that are included in the revenue outturn, can be funded from the capital receipt generated. This will result in a decrease to the capital receipts balance reported above at 31st March 2012.
- The use of capital receipts has been optimised in order to fund 2011/12 capital expenditure. Direct revenue funding, S106 receipts and earmarked reserves and provisions specifically set up to fund capital expenditure have also been used to fund capital expenditure in 2011/12. Capital receipts are the last source of funding applied to finance the capital programme, external funding is always applied first. The use of the Asset Management Reserve was lower than expected in 2011/12 due to slippage on Kingstown Industrial Estate Roads into 2012/13. Internal borrowing in 2011/12 was not required as many schemes completed under budget within the year. The purchase of

mechanical sweepers slipped into 2012/13 and therefore £20,000 direct revenue funding for the scheme has also slipped into 2012/13.

3. The use of Section 106 receipts towards Play Area Developments was less than budgeted. £45,000 has been carried forward into 2012/13 to allow one scheme to complete.

5 FIVE YEAR CAPITAL PROGRAMME

- 5.1 A five-year Capital Programme for 2012/13 to 2016/17 is detailed in **Appendices B1-B2**.

- 5.2 The programme for **2012/13** totalling £12,728,300 is based upon the programme as agreed by Council in February 2012 of £10,940,500, the commitments brought forward from 2011/12 as identified above of £1,553,300, additional budget of £139,500 for continuing/new schemes subject to approval by Council as detailed above in paragraph 2.5, and additional budget for improvements and resurfacing of Talkin Tarn car parking facilities of £95,000 funded from surplus revenue income generated (Direct Revenue Funding).

- 5.3 It has been recognised that the carry forwards from 2011/12 has increased the 2012/13 capital programme and a further review is recommended to ensure that the Council has the capacity to deliver this level of capital programme. To this end, the 2012/13 programme needs to be reviewed by Project Officers to ensure that schemes can be completed in line with both the projected budget and projected timescales. The main challenge for 2012/13 and future years is the vehicle replacement programme and the uncertainty about the environmental enhancement work (currently planned to be funded by internal borrowing).

- 5.4 It is suggested that the revised programme for 2012/13 as detailed in Appendix B1 is financed as follows:

	<u>Original Budget</u> £	<u>Revised Budget</u> £
Original Programme	10,940,500	10,940,500
Add: Carried forward from 2011/12	0	1,553,300
Add: Additional budget	0	139,500
Add: Talkin Tarn	0	95,000
Total Expenditure to be financed	10,940,500	12,728,300
<u>Financed by:</u>		
Capital Grants		
• DFG	663,000	663,000
• General	217,500	255,000
Capital Receipts *	7,220,700	8,474,800
Contributions from other bodies	0	59,800
Direct Revenue Financing	264,500	379,500
Reserves	550,000	1,018,000
Internal Borrowing	2,024,800	1,878,200
Total Financing	10,940,500	12,728,300

* Balance of capital receipts will reduce by £17,221 for costs of disposal as described in Note 1 para 4.1.

- 5.5 The proposed programme for **2013/14** as detailed in Appendix B2 totalling £5,410,500 is based upon the programme agreed by Council in February 2012.
- 5.6 The proposed programme for **2014/15** as detailed in Appendix B2 totalling £2,913,500 is based upon the programme as agreed by Council in February 2012.
- 5.7 The proposed programme for **2015/16** as detailed in Appendix B2 totalling £7,906,000 is based upon the programme as agreed by Council in February 2012.
- 5.8 The proposed programme for **2016/17** as detailed in Appendix B2 totalling £1,363,000 is based upon the programme as agreed by Council in February 2012.

6. CONSULTATION

- 6.1 Consultation to Date.
Portfolio Holders and SMT have considered the issues raised in this report.
- 6.2 Consultation proposed.
Resources Overview and Scrutiny Panel will consider the report on 14th June 2012.

7. RECOMMENDATIONS

- 7.1 The Executive is asked to:

- (i) Note the net underspend as at 31 March 2012 of £268,541 which includes committed expenditure to be met totalling £1,553,300 in 2012/13, which have been approved under delegated powers by the Director of Resources;
- (ii) Make recommendations to Council on 17 July on the carry forward requests of £139,500 for new items of expenditure;
- (iii) Make recommendations to Council on 17 July on the use of the Sheepmount Reserve in 2011/12 to fund expenditure on Sheepmount Drainage;
- (vi) Note the use of the Conservation Fund to fund expenditure on Central Plaza, the Energy Efficiency Advice Reserve to fund expenditure on Fuel Poverty and the Asset Management Reserve to fund expenditure on Industrial Estates and Asset Management Plan in 2011/12;
- (iv) Consider the revised programme for 2012/13 together with the proposed methods of financing, as detailed at para 5.2 and Appendix B, for recommendation to Council on 17 July.

8. REASONS FOR RECOMMENDATIONS

As stated above.

9. 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 – Individual capital schemes have different risks attached.
- Equality Issues – Not applicable
- Environmental – Not applicable
- Crime and Disorder – Not applicable

10. IMPACT ASSESSMENTS

Does the change have an impact on the following?

Equality Impact Screening	Impact Yes/No?	Is the impact positive or negative?
Does the policy/service impact on the following?		
Age	No	N/A
Disability	No	N/A
Race	No	N/A
Gender/ Transgender	No	N/A
Sexual Orientation	No	N/A
Religion or belief	No	N/A
Human Rights	No	N/A
Health inequalities	No	N/A
Rurality	No	N/A

If you consider there is either no impact or no negative impact, please give reasons:

This report summarises the 2011/12 provisional out-turn for the capital budget and provides details of the revised capital programme for 2012/13. The report gives reasons for variances and has no direct impact on the above.

If an equality Impact is necessary, please contact the P&P team.

PETER MASON
Director of Resources

Contact Officer: Emma Gillespie

Ext: 7289

PROVISIONAL GENERAL FUND CAPITAL OUTTURN 2011/12

APPENDIX A1

RESOURCES

Position as at 31 March 2012

Scheme	Revised Annual Budget 2011/12 £	Expenditure to date 2011/12 £	Total Variance 2011/12 £	Funded from Reserves/ Provision £	Adjusted Variance £	Carry Forwards (Committed) £	Carry Forwards (New items) £	Adjusted Variance £	Category of Carry Forward (Note 1)	Details of major variances
Asset Management Plan	340,000	323,668	(16,332)	0	(16,332)	0	0	(16,332)	-	A five year Development and Investment Plan for the City Council's property portfolio with the aim of delivering additional income or reduced costs in the revenue account on a recurring basis. Spend in 2011/12 on strategic property purchases and sustainable energy projects.
Sustainable Energy Projects	110,000	121,626	11,626	0	11,626	0	0	11,626	-	Solar scheme approved during 2011/12 and funded from Asset Management Plan receipt.
Planned Major Repairs	507,500	401,256	(106,244)	0	(106,244)	103,000	0	(3,244)	A	Budget released by Executive 26/07/11 (RD26/11). Schemes have been slightly delayed and a carry forward into 2012/13 is required to complete the scheduled works.
Vehicles and Plant	584,300	137,706	(446,594)	0	(446,594)	446,600	0	6	A	The replacement plan has been revised and orders have been placed for vehicles due for replacement in 2011/12. Carry forward is required to honour the orders placed.
ICT Shared Service	301,000	81,209	(219,791)	0	(219,791)	143,000	0	(76,791)	A	Part of Shared Service Business Case. Enterprise License budget not required in 2011/12.
Document Image Processing	57,000	35,000	(22,000)	0	(22,000)	22,000	0	0	A	Implementation is in progress and will be completed early 2012/13.
Network Print Solutions	81,800	56,235	(25,565)	0	(25,565)	0	0	(25,565)	-	Implementation completed and final account settled. Costs less than anticipated due to contribution from ICT Shared Service to the devices.
Bousteads Grassing Demolition	166,500	169,800	3,300	0	3,300	0	0	3,300	-	Addition of scheme approved by Council in April 2011. Project complete.
TOTAL	2,148,100	1,326,500	(821,600)	0	(821,600)	714,600	0	(107,000)		

Note 1

A - Committed expenditure (to be used for original purpose/externally funded)

B - New items of Expenditure

A/B - Combination of committed expenditure and new items of expenditure

PROVISIONAL GENERAL FUND CAPITAL OUTTURN 2011/12

APPENDIX A2

COMMUNITY ENGAGEMENT

Position as at 31 March 2012

Scheme	Revised Annual Budget 2011/12 £	Expenditure to date 2011/12 £	Total Variance 2011/12 £	Funded from Reserves/ Provision £	Adjusted Variance £	Carry Forwards (Committed) £	Carry Forwards (New items) £	Adjusted Variance £	Category of Carry Forward (Note 1)	Details of major variances
Sheepmount Drainage	6,000	46,794	40,794	40,794	0	0	0	0	-	Project is fully funded from an earmarked reserve.
Disabled Facilities Grants	1,017,700	1,020,486	2,786	0	2,786	0	0	2,786	-	A new prioritisation system for DFGs was implemented which balances control over the level of expenditure while minimising the risk to clients. A new Framework Agreement for procurement commenced early April 2012 which will further improve the efficiency and effectiveness of the systems going forward into 2012/13.
Disabled Facilities Grants - Pilot	11,600	11,597	(3)	0	(3)	0	0	(3)	-	Expenditure fully funded by grant.
Housing Strategy - Decent Homes	60,500	60,456	(44)	0	(44)	0	0	(44)	-	Expenditure in relation to Fuel Poverty measures and is funded from the Energy Efficiency Advice Reserve.
Housing Strategy - Empty Homes	38,500	26,343	(12,157)	0	(12,157)	0	0	(12,157)	-	Outstanding commitments to grants from 2010/11.
Resource Centre	1,563,300	1,552,307	(10,993)	0	(10,993)	11,000	0	7	A	Project complete and final account awaited. Carry forward required to settle final account as no budget in 2012/13. Additional funding may be required depending on the value of the final account received.
Trinity Church Multi Use Games Area	130,600	122,872	(7,728)	0	(7,728)	7,700	0	(28)	A	Project nearing completion. Carry forward for new play equipment, seat and bins.
Families Accommodation Replacement	70,000	82,797	12,797	0	12,797	(12,800)	0	(3)	A	Planning and design fees incurred to date. Completion due Spring 2013.
Roman Frontier	311,900	363,198	51,298	0	51,298	0	0	51,298	-	Grant funding from ERDF and other contributions expected to be £29,098 in excess of budget giving net variance of £22,200 over budget to be accommodated from within the surplus budgets on other projects.
RBS Shared Service	32,900	7,811	(25,089)	0	(25,089)	0	0	(25,089)	-	Part of Shared Service Business Case. No further expenditure anticipated.
City Play Trail Project	74,400	77,331	2,931	0	2,931	0	0	2,931	-	External grant received to fund this project. Project now complete.
Customer Contact Centre	90,000	3,204	(86,796)	0	(86,796)	10,000	0	(76,796)	-	Phase 2 and 3 of the refurbishment of the Customer Contact Centre has been scaled down and a carry forward is required to progress improvements to the Foyer/Contact Centre.
TOTAL	3,407,400	3,375,196	(32,204)	40,794	(72,998)	15,900	0	(57,098)		

Note 1

A - Committed expenditure (to be used for original purpose/externally funded)

B - New items of Expenditure

A/B - Combination of committed expenditure and new items of expenditure

LOCAL ENVIRONMENT**Position as at 31 March 2012**

Scheme	Revised Annual Budget 2011/12 £	Expenditure to date 2011/12 £	Total Variance 2011/12 £	Funded from Reserves/ Provision £	Adjusted Variance £	Carry Forwards (Committed) £	Carry Forwards (New items) £	Adjusted Variance £	Category of Carry Forward (Note 1)	Details of major variances
Kingstown Industrial Estate Roads	473,000	4,961	(468,039)	0	(468,039)	468,000	0	(39)	A	Budget released by Executive 13.02.12 (RD83/11). Carry forward required to accommodate refurbishment of Kingstown Broadway North carriageway to 10 year design life.
Willowholme Industrial Estate Roads	165,100	166,955	1,855	0	1,855	0	0	1,855	-	Project complete.
Talkin Tarn	5,100	5,105	5	0	5	0	0	5	-	Initial works to improve car park at Talkin Tarn to be completed in 2012/13 and funded from the proposed surplus income.
Lowry Hill Park	0	(511)	(511)	0	(511)	0	0	(511)	-	Retention came in less than originally provided for.
ODPM - Making Space for Water	9,300	4,800	(4,500)	0	(4,500)	4,500	0	0	A	Carry forward in relation to external funding received for flood work to parts of Crosby-on-Eden.
Multi Use Games Areas	30,400	30,417	17	0	17	0	0	17	-	Project complete.
Play Area Developments	255,700	188,405	(67,295)	0	(67,295)	60,700	6,200	(395)	A/B	All schemes are externally funded. Committed carry forward required to complete work started at Keenan Park. Non-committed carry forwards requested for additional furniture/equipment at St James Park and Richmond Green play areas.
Environmental Improvements	65,000	24,783	(40,217)	0	(40,217)	37,900	0	(2,317)	A	Budget required to complete schemes approved in 2010/11. Carry forwards required to complete work at the Cenotaph (£10,000), Verge Improvements (£23,700) and Back Lanes (£4,200).
Waste Minimisation	12,100	12,100	0	0	0	0	0	0	-	Purchase of new bins.
Chances Park	22,100	23,827	1,727	0	1,727	0	0	1,727	-	Capital element of project complete.
Small Scale Community Projects	0	1,719	1,719	0	1,719	0	0	1,719	-	Completion of scheme commenced in 2009/10.
Castle Street Public Realm	130,000	36,836	(93,164)	0	(93,164)	70,000	0	(23,164)	A	Scheme completed within budget. Carry forward of £10,000 to complete Phase 1 of project. Phase 2 (£60,000) approved by Executive 5.04.12 (LE10/12) subject to carry forward.
Connect 2 Cycleway	15,000	0	(15,000)	0	(15,000)	15,000	0	0	A	Contribution towards length of cycleway required in summer 2012.
Mechanical Sweepers	100,000	0	(100,000)	0	(100,000)	100,000	0	0	A	Budget released by Executive 18.04.11 (LE09/11) and currently on order. Budget to be moved to Vehicle Replacement Programme in 2012/13 as part funding for replacements of all sweepers.
Crematorium	0	0	0	0	0	0	60,000	60,000	B	For improvements to Crematorium building which will generate revenue savings.
TOTAL	1,282,800	499,397	(783,403)	0	(783,403)	756,100	66,200	38,897		

Note 1

A - Committed expenditure (to be used for original purpose/externally funded)

LOCAL ENVIRONMENT**Position as at 31 March 2012**

Scheme	Revised Annual Budget 2011/12 £	Expenditure to date 2011/12 £	Total Variance 2011/12 £	Funded from Reserves/ Provision £	Adjusted Variance £	Carry Forwards (Committed) £	Carry Forwards (New items) £	Adjusted Variance £	Category of Carry Forward (Note 1)	Details of major variances
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B - New items of Expenditure

A/B - Combination of committed expenditure and new items of expenditure

PROVISIONAL GENERAL FUND CAPITAL OUTTURN 2011/12**ECONOMIC DEVELOPMENT****Position as at 31 March 2012**

Scheme	Revised Annual Budget 2011/12 £	Expenditure to date 2011/12 £	Total Variance 2011/12 £	Funded from Reserves/ Provision £	Adjusted Variance £	Carry Forwards (Committed) £	Carry Forwards (New items) £	Adjusted Variance £	Category of Carry Forward (Note 1)
EA Central Plaza	65,900	65,885	(15)	0	(15)	0	0	(15)	-
Renaissance Improvements	6,700	0	(6,700)	0	(6,700)	0	0	(6,700)	-
Housing & Planning Delivery Grant	10,400	10,375	(25)	0	(25)	0	0	(25)	-
Old Town Hall Strategic TIC	66,700	0	(66,700)	0	(66,700)	66,700	37,700	37,700	A/B
Sub Regional Employment Sites	0	40,000	40,000	0	40,000	0	0	40,000	-
Econ Dev - Environmental Enhancements	110,400	0	(110,400)	0	(110,400)	0	0	(110,400)	-
Regeneration projects	0	0	0	0	0	0	35,600	35,600	B
TOTAL	260,100	116,260	(143,840)	0	(143,840)	66,700	73,300	(3,840)	

Note 1

A - Committed expenditure (to be used for original purpose/externally funded)

B - New items of Expenditure

A/B - Combination of committed expenditure and new items of expenditure

APPENDIX A4

Details of major variances
Implementation of an Urgent Works Notice under Section 54 of the Planning (Listed Buildings and Conservation Areas) Act 1990 to be funded from Conservation Fund approved by Executive 30.08.11 (ED29/11).
Budget related to match funding for the Citadel Court Square project.
Expenditure in relation to IT purchases and funded by grant held in reserves.
Project due to commence 2012/13 due to delays in agreeing funding package.
Additional work relating to asbestos caused by damage to the site. Other commitments on this scheme are being finalised and an insurance claim is outstanding to potentially fund this overspend.
In relation to advice on contaminated land. Expenditure transferred to revenue due to uncertainty over future of the project.
For the regeneration and development of property and economic development assets.

2012/13 CAPITAL PROGRAMME

APPENDIX B1

Scheme	Original Capital Programme 2012/13 £	Carry Forwards from 2011/12 £	New Projects to be added £	Other Adjustments £	Revised Capital Programme 2012/13 £
<u>Current non-recurring commitments</u>					
Families Accommodation Replacement	1,729,700	(12,800)			1,716,900
Old Town Hall	484,300	66,700	37,700		588,700
Econ Dev Environmental Enhancements	1,778,800				1,778,800
	3,992,800	53,900	37,700	0	4,084,400
<u>Recurring commitments</u>					
Asset Review Purchases	4,709,500				4,709,500
Planned Enhancements to Council Property	300,000	103,000			403,000
Vehicles, Plant & Equipment	886,400	446,600		100,000	1,433,000
ICT Shared Service	89,800	143,000			232,800
IT Equipment	99,000				99,000
	6,084,700	692,600	0	100,000	6,877,300
<u>New non-recurring commitments</u>					
Crematorium			60,000		60,000
Talkin Tarn			95,000		95,000
Regeneration Projects			35,600		35,600
	0	0	190,600	0	190,600
<u>Disabled Facilities Grants</u>					
Private Sector Grants	863,000				863,000
	863,000	0	0	0	863,000
<u>Continuing Schemes</u>					
Play Area Developments		60,700	6,200		66,900
Environmental Enhancements		37,900			37,900
Trinity Church MUGA		7,700			7,700
Castle Street Public Realm		70,000			70,000
Community Resource & Training Centre		11,000			11,000
Kingstown Industrial Estate		468,000			468,000
Mechanical Sweepers		100,000		(100,000)	0
Document Image Processing		22,000			22,000
Connect 2 Cycleway		15,000			15,000
Customer Contact Centre		10,000			10,000
	0	802,300	6,200	(100,000)	708,500
<u>Flood</u>					
ODPM Private Sector Renewal		4,500			4,500
	0	4,500	0	0	4,500
TOTAL	10,940,500	1,553,300	234,500	0	12,728,300

2013/14 to 2016/17 PROPOSED CAPITAL PROGRAMME**APPENDIX B2**

Scheme	Original Capital Programme 2013/14 £	Original Capital Programme 2014/15 £	Original Capital Programme 2015/16 £	Original Capital Programme 2016/17 £
Private Sector Grants	863,000	863,000	863,000	863,000
Planned Enhancements to Council Property	300,000	300,000	300,000	300,000
Vehicles, Plant & Equipment	419,500	291,000	1,981,000	200,000
ICT Shared Service	114,000	0	0	0
IT Equipment	79,000	0	0	0
Old Town Hall	0	0	0	0
Asset Review Purchases	3,635,000	1,459,500	4,762,000	0
Families Accommodation Replacement	0	0	0	0
TOTAL	5,410,500	2,913,500	7,906,000	1,363,000