



# CORPORATE RESOURCES OVERVIEW AND SCRUTINY COMMITTEE

## *Committee Report*

Public

**Date of Meeting:** 11 December 2008

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

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

**Report reference:** CORP 58/08

### **Summary:**

This report provides an overview of the Council's budgetary position on the capital programme for the period April to September 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 September 2008, noting that the Executive considered this report on 17 November 2008.

**Contact Officer:** Shelagh McGregor

**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~~  
CORP40/08.



# REPORT TO EXECUTIVE

## PORTFOLIO AREA: FINANCE AND PERFORMANCE MANAGEMENT

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Date of Meeting: 17 November 2008

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Public

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Key Decision: No

Recorded in Forward Plan:

No

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Inside Policy Framework

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

**Report of:** DIRECTOR OF CORPORATE SERVICES

**Report reference:** CORP58/08

### Summary:

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

### Recommendations:

The Executive is asked to:

- (i) Note and comment on the budgetary position and performance aspects of the capital programme.
- (ii) Use the information in this report to inform the budget considerations for 2009/10 onwards.

**Contact Officer:** Steven Tickner

**Ext:** 7281

**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  
17 November 2008

CORP58/08

### CAPITAL BUDGET OVERVIEW AND MONITORING REPORT APRIL TO SEPTEMBER 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
<b>Revised 2008/09 Capital Programme (at September 2008)</b>	<b>6,920,300</b>

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 September 2008 can be summarised as follows:

Directorate	Revised Annual Budget £	Budget to September 2008 £	Expenditure to September 2008 £	Variance to date £	Para. Ref.
Community Services	3,461,500	407,800	447,508	39,708	3.3
Corporate Services	731,600	391,800	380,092	(11,708)	3.4
Development Services	2,632,500	621,509	929,619	308,110	3.5
Legal & Democratic Services	89,700	0	0	0	3.6
PP&P Services	5,000	2,500	6,395	3,895	3.7
<b>Total</b>	<b>6,920,300</b>	<b>1,423,609</b>	<b>1,763,614</b>	<b>340,005</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 The overspend as at September against profiled budget is £340,005, and the balance remaining of the annual budget of £6,920,300 is £5,156,686. This reflects a significant under spend halfway through the year. If this level of under spend were to continue to the year-end it would have a negative impact on the Use of Resources judgement.
- 3.3 The variance in the Community Services directorate is mainly attributable to the waste minimisation scheme which is £11,000 overspent as at September but it is anticipated that this will be funded by a grant from the County Council which has not yet been received. There is also an overspend against Sheepmount Drainage although this is to be funded from capital reserves.
- 3.4 A virement of up to £131,000 will be required in 2008/09 from the Sheepmount Development budget to assist with the funding of the replacement refuse vehicle fleet as agreed at Council on 4 November, which will be purchased during 2009/10.
- 3.5 The variance in Corporate Services refers to the document image processing and the corporate IT infrastructure schemes (which have both been in the capital programme since 2004/05) within Corporate Services have now been delayed due to the work involved in the Shared Services project and the efficiency agenda.
- 3.6 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. Any recommendations from the Executive will be incorporated into future monitoring reports. The largest schemes relate to Housing, where 2008/09 will see the continuation of grants to assist with Disabled Facilities, and the development of the Foyer (in connection with the YMCA) from previous years. Work will also start on the new hostel which will be part funded by a grant from the DCLG, for which the planning application will be heard in November. The value of the housing projects is currently over £2.5m so they will be closely monitored to ensure they remain within budget.
- 3.7 The budgets within Legal & Democratic Services relate to the Millennium Gallery. It is anticipated that the final expenditure will be incurred during 2008/09.

- 3.8 The schemes within People, Policy & Performance Services started in 2007/08 and are due to be completed in 2008/09. The overspend of £3,894 mainly relates to expenditure of £3,559 on the replacement payroll system.
- 3.9 A number of schemes are included in the capital programme for 2008/09 that require reports to be presented to the Executive for the release of funding before the schemes can go ahead. To date these schemes total £408,000, and if the funding is not released in the near future the slippage may necessitate carry forward requests at the year-end. This situation is obviously to be avoided if at all possible as variances impact adversely on the Use of Resources assessment.
- 3.10 The Corporate Projects Board has recently considered a business case for Lowry Hill Park at Moorville Drive to provide off site recreational space and play facilities. Funding has been received from the developers of the Lowry Hill housing estate in the form of a section 106 agreement as part of the planning consent. £90,000 has been received, and can be utilised to provide the appropriate play equipment and facilities and be incorporated into the capital programme. The current play area has been identified as a priority for replacement in the draft Play Area Strategy.
- 3.11 The information used in this report will be used to inform the 2009/10-budget process with initial budget reports being considered by the Executive on 24 November 2008.

#### 4. FINANCING

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

	£
<b>Total Programme to be financed (para 2.1)</b>	<b>6,920,300</b>
<u>Financed by:</u>	
Capital Receipts (including PRTB receipts)	4,950,900
Capital Grants	
• Regional Housing Pot	1,122,000
• DFG	510,000
• General	97,800
Other reserves and contributions	239,600
<b>Total Financing</b>	<b>6,920,300</b>

## 5. CAPITAL RESOURCES

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

<b>Capital Resources</b>	<b>2008/09 Budget £</b>	<b>2008/09 Actual £</b>	<b>2008/09 Variance £</b>	<b>Note</b>
Capital Receipts				
• General	(1,000,000)	(65,175)	934,825	1
• Repayment of Renovation Grants	0	(8,361)	(8,361)	
• PRTB Sharing agreement	(2,400,000)	0	2,400,000	2
Capital Grants				
• Disabled Facilities Grant	(510,000)	(510,000)	0	3
• Regional Housing Pot	(1,122,000)	(1,122,000)	0	3
• General	(35,500)	(0)	35,500	4
Capital Contributions	(225,400)	(29,220)	196,180	5
<b>Total</b>	<b>(5,292,900)</b>	<b>(1,734,756)</b>	<b>3,558,144</b>	

Note:

1. Included in General receipts are £500,000 of receipts anticipated from the Lovells agreement. For 2008/09, no receipts from this agreement will be received, as approved by Council on 4<sup>th</sup> November. Indications are that it is expected that the target of £500,000 will need to be significantly reduced by at least 50% for future years. This will need to be addressed as part of the 2009/10-budget process.
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 10 sales during 2008/09. As at 30 September there have been only 3 sales. This is likely to lead to a shortfall in capital receipts of approximately £2,000,000 for 2008/09. These projections will be included in the Medium Term Financial Plan update reports and will be incorporated into future budget monitoring reports and the 2009/10 budget process as a more definite outcome is known.
3. The allocation for 2008/09 has been increased to £510,000 as reported to Members of the Executive in April 2008 (CORP 16/08). An additional £100,000

has also recently been allocated to Carlisle which is not yet reflected in the table above. 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. Therefore the Council has not match funded these additional allocations.

4. Grants are expected towards the cost of the Synthetic Football Pitch (£24,500), Longtown MTI Business Grants (£10,000) and Longtown MTI Townscape (£1,000).
5. Contributions are expected towards the cost of the Raffles MUGA (£5,000), Hammonds CCTV (£5,000), Kingmoor Nature Reserve (£40,000), Waste Minimisation (£28,200), Belah Community Centre (£76,200), Environmental Enhancements (£70,000) and Bitts Park Airdome (£1,000).

## **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 30 September 2008 debtors of £0.82m (£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 September 2008 totalled £70,845 (£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 have considered the issues raised in this report.

### **8.2 Consultation proposed.**

Corporate Resources Overview & Scrutiny Committee will consider the report on 11 December 2008.

## **9. RECOMMENDATIONS**

- (i) Note and comment on the budgetary position and performance aspects of the capital programme.
- (ii) Use the information in this report to inform the budget considerations for 2009/10.

## **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: Steven Tickner

Ext: 7281

## 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 £
<b>Retentions</b>				
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
	<b>0</b>	<b>75,000</b>	<b>0</b>	<b>75,000</b>
<b>Continuing Schemes</b>				
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	24,500	333,000
Renaissance Improvements	10,000	38,700	12,500	61,200
Environmental Improvements	160,000	46,200	50,000	256,200
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	28,200	28,200
	<b>1,102,000</b>	<b>1,106,000</b>	<b>146,200</b>	<b>2,354,200</b>
<b>Recurring Schemes</b>				
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		1,230,600
Planned Major Repairs	250,000	10,000	(10,000)	250,000
Vehicles, Plant & Equipment	128,500	0		128,500
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
	<b>3,419,200</b>	<b>562,800</b>	<b>(910,000)</b>	<b>3,072,000</b>
<b>Flood</b>				
ODPM Private Sector Renewal	25,000	(6,500)	45,000	63,500
Sheepmount Development		213,200		213,200
Bousteads Depot		4,200		4,200
Bits Park Depot		4,200		4,200
	<b>25,000</b>	<b>215,100</b>	<b>45,000</b>	<b>285,100</b>
<b>New Schemes</b>				
Ghyll Bank Gypsy & Traveller Site			100,000	100,000
Cycle Route Investigations			8,000	8,000
Heysham Park Play Area			50,000	50,000
	<b>0</b>	<b>0</b>	<b>158,000</b>	<b>158,000</b>
<b>Schemes yet to start</b>				0
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
Family Hostel Replacement	400,000			400,000
Customer Services		50,000		50,000
Document Image Processing		45,000		45,000
	<b>891,000</b>	<b>95,000</b>	<b>(10,000)</b>	<b>976,000</b>
<b>TOTAL</b>	<b>5,437,200</b>	<b>2,053,900</b>	<b>(570,800)</b>	<b>6,920,300</b>

**SEPTEMBER 2008 - CAPITAL BUDGET MONITORING****APPENDIX B****COMMUNITY SERVICES****Position as at 30 September 2008**

Scheme	Revised Annual Budget 2008/09 £	Budget to date 2008/09 £	Expenditure to date 2008/09 £	Variance to date 2008/09 £	Details of major variances
Carlisle Leisure Ltd	4,800	2,400	2,253	(147)	Airdome project completed on time & under budget. Sections of fence to be raised following vandalism.
Sheepmount Development	213,200	5,400	5,373	(27)	Final details of the project will be resolved before the end of the calendar year. It is expected that a virement will be made from this budget to help fund the replacement of the Refuse Fleet as per the Executive report of 20/10/08.
Sheepmount Drainage	0	0	12,886	12,886	Funded from Earmarked Reserve
Kingstown Industrial Estate	522,000	0	0	0	Discussions taking place with Highways to agree adoptable spec
Willowholme Industrial Estate	9,300	0	281	281	Currently on hold pending United Utilities work completion.
Durranhill Industrial Estate	15,600	0	139	139	Majority of works completed. Signage/lining & joints to be finished
Customer Contact Centre	50,000	0	0	0	Linked to corporate wide review of Customer Services
Planned Major Repairs	250,000	121,000	113,819	(7,181)	
Talkin Tarn	43,200	0	0	0	Outstanding agreed works to be carried out following successful conclusion to final account. Due for completion by the autumn.
Heysham Park	0	0	4,315	4,315	Overspend for the year. Scheme completed.
Cremators	11,900	0	0	0	Main works completed within budget & on time. Work on Heat Exchanger System to be completed by November.
Multi Use Games Area - Hammonds	7,400	0	0	0	
Play Area Developments	15,100	0	0	0	Budget released 22/09. £50k identified and vired to Heysham Park Play Area.
Synthetic Football Pitch	333,000	2,000	2,160	160	SPAA funding confirmed. Contract awarded 30th September. Anticipated completion Jan 09
Renaissance Improvements	61,200	61,200	62,457	1,257	This scheme is match funding for the Urban Design Framework project which was delayed due to the consultation process. £8,000 has been vired to fund cycle route investigations.
Environmental Improvements	256,200	9,475	8,960	(515)	Report presented to July Executive to release budget.

## **COMMUNITY SERVICES**

### **Position as at 30 September 2008**

<b>Scheme</b>	<b>Revised Annual Budget 2008/09 £</b>	<b>Budget to date 2008/09 £</b>	<b>Expenditure to date 2008/09 £</b>	<b>Variance to date 2008/09 £</b>	<b>Details of major variances</b>
Waste Minimisation	28,200	28,200	39,040	10,840	This will be funded by grant from County Council.
Greystone Community Centre	83,200	0	0	0	Project funding being managed in conjunction with Community Association. Scheme not yet started.
Chances Park	0	0	17,100	17,100	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	67,000	67,473	473	The budget is a carry forward from 2007/08 for the work now being completed and charged.
Bousteads Depot	4,200	2,800	2,361	(439)	Project completed successfully
Bitts Park Depot	4,200	4,200	5,141	941	Project completed successfully
Cummersdale Play Area	1,500	625	0	(625)	Completed on time & within budget. Outstanding seeding in September 2008.
Belah Community Centre	304,900	84,300	84,380	80	Commenced June 08. On programme & within budget.
Tullie House Gallery Improvements	0		131	131	
Castle Street Public Realm	838,000	1,000	1,070	70	Project currently awaiting agreement on specification from various bodies including Gillespie (Renaissance), Cumbria Highways, Councillors etc.
Raffles MUGA	95,000	0	0	0	Released 22/09. Budget reduced by £10k as contribution no longer going to be received.
Petteril Riverbank Protection Work	82,000	3,200	3,250	50	Works completed successfully ,on time and within budget. Awaiting Final account to be submitted,by contractor
Hammonds CCTV	25,000	0	0	0	Budget released in August 2008, revised quotation received.
Adelaide St Allotment Fencing	10,000	10,000	9,825	(175)	Project completed within budget
Caldew/City Centre Flood Defence	21,000	0	0	0	Report required to Executive to release budget.
Kingmoor Nature Reserve	40,000	0	0	0	Budget released 22/09.
Cycle Route Investigations	8,000	5,000	5,094	94	Vired from Renaissance Improvements budget.
Heysham Park Play Areas	50,000	0	0	0	Budget released in September 2008. Project Plan being developed.
<b>TOTAL</b>	<b>3,461,500</b>	<b>407,800</b>	<b>447,508</b>	<b>39,708</b>	

**SEPTEMBER 2008 - CAPITAL BUDGET MONITORING****APPENDIX C****CORPORATE SERVICES****Position as at 30 September 2008**

<b>Scheme</b>	<b>Revised Annual Budget 2008/09 £</b>	<b>Budget to date 2008/09 £</b>	<b>Expenditure to date 2008/09 £</b>	<b>Variance to date 2008/09 £</b>	<b>Details of major variances</b>
Vehicles & Plant	128,500	100,000	99,731	(269)	
IT	299,400	181,000	181,075	75	
Corporate IT Infrastructure	17,900	8,950	0	(8,950)	Programme deferred while work is carried out on ICT Shared Services project.
Document Image Processing	45,000	0	0	0	To be considered as part of efficiency agenda during 2008/09.
City Wi Fi	13,300	6,650	2,508	(4,142)	Launched mid September with marketing phase carried out in consultation with Communications team.
Desk Top Replacement	130,300	57,100	58,477	1,377	Expenditure to date is for Microsoft costs. Balance depends on workload of section.
CTS System	97,200	38,100	38,151	51	EPS system complete. Investigating use of MASS for CTS requirements.
Carlisle Renaissance Property Acquisitions	0	0	150	150	
<b>TOTAL</b>	<b>731,600</b>	<b>391,800</b>	<b>380,092</b>	<b>(11,708)</b>	

**SEPTEMBER 2008 - CAPITAL BUDGET MONITORING****APPENDIX D****DEVELOPMENT SERVICES****Position as at 30 September 2008**

<b>Scheme</b>	<b>Revised Annual Budget 2008/09 £</b>	<b>Budget to date 2008/09 £</b>	<b>Expenditure to date 2008/09 £</b>	<b>Variance to date 2008/09 £</b>	<b>Details of major variances</b>
Land & Property Gazateer	14,100	7,050	11,135	4,085	
GIS	42,100	5,100	5,120	20	
Private Sector Grants	1,230,600	416,000	416,416	416	
Housing Strategy	471,200	142,742	437,962	295,220	A bid has been made for an extra £300,000 from Council to fund the shortfall in DFG funding. This has been recommended by Executive and awaits Council approval. An additional £100,000 was bid for from GONW, and this was successful. Funding towards Extra Care scheme (£50,000) to be c/fwd to 2009/10 as scheme not likely to begin until then.
Housing Foyer	300,000	0	0	0	Planning application resubmitted for consideration on 14/11, funding may need to be rolled forward to 09/10 as work on site will start next financial year
Hostel Replacement	400,000	0	(3,769)	(3,769)	Planning application submitted to be heard on 14/11. Project funding (£3.89 million) to be re-profiled
ODPM Private Sector Renewal	63,500	37,500	50,150	12,650	External contributions due from partners to fund expenditure.
Longtown MTI Business Grants	10,000	10,000	9,925	(75)	This expenditure is funded by external grants.
Longtown MTI Townscape	1,000	417	0	(417)	
Ghyll Bank Gypsy & Traveller Site	100,000	2,700	2,680	(20)	Planning application submitted and being heard on 14/11. Announcement on bid in early November
<b>TOTAL</b>	<b>2,632,500</b>	<b>621,509</b>	<b>929,619</b>	<b>308,110</b>	

**SEPTEMBER 2008 - CAPITAL BUDGET MONITORING****APPENDIX E****LEGAL & DEMOCRATIC SERVICES****Position as at 30 September 2008**

<b>Scheme</b>	<b>Revised Annual Budget 2008/09 £</b>	<b>Budget to date 2008/09 £</b>	<b>Expenditure to date 2008/09 £</b>	<b>Variance to date 2008/09 £</b>	<b>Details of major variances</b>
Gateway - General Expenses	29,700	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	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>	



**SEPTEMBER 2008 - CAPITAL BUDGET MONITORING****APPENDIX F****PEOPLE, POLICY & PERFORMANCE SERVICES****Position as at 30 September 2008**

<b>Scheme</b>	<b>Revised Annual Budget 2008/09 £</b>	<b>Budget to date 2008/09 £</b>	<b>Expenditure to date 2008/09 £</b>	<b>Variance to date 2008/09 £</b>	<b>Details of major variances</b>
Payroll/Personnel system	0	0	3,559	3,559	No Funding
Performance Information System	5,000	2,500	2,835	335	The scheme will be completed in 2008/09.
<b>TOTAL</b>	<b>5,000</b>	<b>2,500</b>	<b>6,394</b>	<b>3,894</b>	