



# REPORT TO EXECUTIVE

## PORTFOLIO AREA: FINANCE AND PERFORMANCE MANAGEMENT

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Date of Meeting: 19 November 2007

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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 2007

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

**Report reference:** CORP57/07

### Summary:

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

### Recommendations:

The Executive is asked to:

- (i) Note the contents of the report.
- (ii) Note expenditure of £160,000 for business improvement grants within the Longtown MTI scheme, which will be funded from external grant.
- (iii) Note the release of funding to carry out the Longtown MTI public realm project at a cost of £261,500, which will be funded from external grant.
- (iv) Approve additional spending of £199,000 on Disabled Facilities Grants (DFG) for 2007/08, for recommendation to Council, which will be funded from the additional DFG allocation received with the Council's 40% contribution being met from within the existing Housing Strategy budget.

**Contact Officer:** Jackie Grierson

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## CITY OF CARLISLE

To: The Executive  
19 November 2007

CORP57/07

### CAPITAL BUDGET OVERVIEW AND MONITORING REPORT APRIL TO SEPTEMBER 2007

#### **1. BACKGROUND INFORMATION AND OPTIONS**

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

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

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

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

- 1.5 The Executive has previously been notified of the potential cost to the Council if it breaches its partial exemption limit for VAT. HM Revenue and Customs have now confirmed their approval to elect to tax land and property rents with effect from 1 September 2007. A review of anticipated spending on the remaining exempt activities for 2007/08 has been carried out and the partial exemption limit for the year has been recalculated. **It is now possible to remain within the partial exemption limit as long as overall revenue and capital spending is in line with current budget forecasts.** However, significant under-spends will reduce the base level of input tax upon which the 5% limit is calculated and increase the risk of the 5% limit being breached.
- 1.6 The information in this report will be used to inform the 2008/09-budget process, which has commenced with the initial budget reports being considered by the Executive on 28 November 2007.

## **2. CAPITAL BUDGET OVERVIEW**

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

	£
Original Programme(per CORP 16/07)	8,205,200
Supplementary Estimates	<u>1,090,500</u> (para 2.3)
Revised 2007/08 Capital Programme	<u>9,295,700</u>

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

- 2.3 Supplementary estimates for the 2007/08 capital programme are as follows:

- £30,000 additional funding for the Bitts Park Tennis Airdome
- £100,000 for the Housing Foyer scheme (phase 1)
- £745,000 was brought forward from year 5 of the Housing Strategy
- £99,000 was confirmed as the cost of the Tullie House Gallery Improvement scheme. This is being funded partly through a grant (£66,000) and the Council will contribute £33,000 from an earmarked reserve.
- Adjustments of £305,000 to the capital programme for the industrial estates (as per report CS54/07) to move budgets into future years to accommodate the revised work programme

It is proposed to add the following schemes to the 2007/08 capital programme:

- £261,500 for Longtown MTI Townscape project, fully funded by external contributions.
- £160,000 for Longtown MTI Business Grants, fully funded by grants

Subject to Executive and Council approval of this report, the Disabled Facilities Grants budget will increase by £199,000 as additional grant funding has been received from the DCLG. Grant conditions require the Council to make a 40% contribution to the costs and this can be met from the existing Housing Strategy budget specifically earmarked for Disabled Facilities Grants.

### 3. 2007/08 BUDGET MONITORING

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

Directorate	Revised Annual Budget £	Budget to date £	Expenditure to date £	Variance to date £	Potential Carry Forwards £	Adjusted Variance £	Para. Ref.
Community Services	4,090,100	1,439,209	1,425,904	(13,305)	190,000	176,695	3.3
Corporate Services	1,287,000	651,292	636,310	(14,982)	0	(14,982)	3.4
Development Services	3,389,900	1,289,267	1,289,277	10	0	10	3.5
Legal & Democratic	89,700	0	0	0	0	0	3.6
PP&P Services	439,000	36,000	37,626	1,626	0	1,626	3.7
<b>Total</b>	<b>9,295,700</b>	<b>3,415,768</b>	<b>3,389,117</b>	<b>(26,651)</b>	<b>190,000</b>	<b>163,349</b>	

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

3.2 Of the annual budget of £9,295,700, £3,389,117 has been spent to date, leaving a current balance of £5,906,583. Potential carry forwards into future years have been identified totalling £190,000 – these will be limited to the amount of underspend at the year-end. It is likely that further carry forwards will be required for schemes that slip during the year. These will be reported as they arise.

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

- (i) As part of the enhanced waste minimisation scheme, three additional vehicles were required. When the scheme was originally set up, it was intended to hire these vehicles. This is a revenue cost and the annual leasing cost was included in the revenue budgets, but following an option appraisal it was found

that it was more beneficial to the Council to purchase the vehicles outright (at a cost per vehicle of £105,000) rather than to lease. One vehicle has been charged to the waste minimisation scheme and two to the renewals reserve (both of these schemes are in the capital programme). The change in acquisition method means that the revenue budget will be converted to a direct revenue financing budget and the upfront capital cost will be recouped over a period of six years. A further vehicle has been utilised on a short-term basis for urgent operational reasons and the background is set out in CS87/07 elsewhere on the agenda.

- (ii) Work on back lanes is charged to three separate schemes within the capital programme. The main scheme is currently showing an overspend of £48,317 but investigations have revealed that some of the work should have been charged to the other back lanes schemes (environmental enhancements and flood related areas). In addition, related work which is carried out in parallel with back lanes work has been charged to these budgets (e.g. parking and lighting); for operational reasons these budgets will be combined to reflect the work carried out. This will be completed by the next quarterly report. Funding is therefore available within the capital programme for all of the back lanes work. The Director of Community Services is providing a written response to the Corporate Resources Overview & Scrutiny Committee on this issue.
- (iii) Improvements to the Customer Contact Centre (£150,000) have been deferred until 2008/09.
- (iv) Work at Chances Park will not start until 2008/09, pending the decision on lottery funding expected in late 2007. The Council's contribution is £40,000.

#### 3.4 Corporate Services is overspent at the end of September.

- (i) Two IT schemes in Corporate Services have yet to start in 2007/08. These are document image processing and an element of the corporate IT infrastructure (replacement of the IT helpdesk and mail archiving). The contract has been signed for the replacement system for EPS and implementation is underway. The replacement of contractor plus is being considered as a combined system with MASS (operated by Property Services).
- (ii) The vehicle replacement programme is currently behind schedule. Members should also note that two waste collection vehicles have been purchased instead of being leased, and the accounting treatment will reflect this (see paragraph 3.3 above). A report reviewing the use of the renewals reserve is being presented to the Executive on 28 November as part of the budget process.

- 3.5 The schemes in Development Services relate to Housing, Planning and the redevelopment of the Longtown area.
- (i) Private Sector Grants cover a number of areas where grants are given to householders for improvement work on their homes. The budget for renovation grants is now fully committed and budgets have been identified within private sector grants, the housing strategy and the ODPM grant to continue this work within existing budget allocations.
  - (ii) The Housing Strategy budget is on target on disabled adaptations and decent homes, and although no spending has yet been recorded for empty homes and housing provision, the year end position is expected to be close to budget.
  - (iii) Grants of £55,223 have been paid for business improvement within the Longtown Market Town Initiative as at 30 September. This figure will increase by the end of the financial year and the total is currently estimated to be £160,000. Funding for this expenditure comes in full from Northwest Development Agency and so there is no financial impact on the Council as a result of the award of these additional grants.
  - (iv) The Council has secured grant funding totalling £261,500 for a public realm project at Longtown. This project is included within the capital programme for the first time.
- 3.6 The budgets within Legal & Democratic Services relate to the Millennium Gallery. It is anticipated that the expenditure will be incurred during 2007/08.
- 3.7 There are three schemes within People, Policy & Performance Services. The new payroll/personnel system went live in April 2007 and investigations are underway to assess the cost of funding the backfilled posts. Work has not yet started on the Electronic Document Records System and the Performance Information System. The position over the purchase of the Performance Information System was considered by the Executive on 22 October, where Members were informed that discussions were taking place with suppliers but more information was required over the available options, and therefore the final decision was put on hold until this was provided. A further report (PPP94/07) is considered elsewhere on the agenda providing more information on this scheme.

#### 4. FINANCING

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

	£
<b>Total Programme to be financed (para 2.1)</b>	<b>9,295,700</b>
<u>Financed by:</u>	
Capital Receipts (including PRTB receipts)	5,713,300
Capital Grants	
• Regional Housing Pot	1,519,000
• DFG	226,000
• General	950,900
Renewals Reserve	838,600
Other reserves and contributions	47,900
<b>Total Financing</b>	<b>9,295,700</b>

#### 5. CAPITAL RESOURCES

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

<b>Capital Resources</b>	<b>2007/08 Budget £</b>	<b>2007/08 Actual £</b>	<b>2007/08 Variance £</b>	<b>Note</b>
Capital Receipts				
• General	(2,962,000)	(2,208,940)	753,060	1
• Repayment of Renovation Grants	0	(9,619)	(9,619)	
• PRTB Sharing agreement	(1,200,000)	0	1,200,000	2
Capital Grants				
• Disabled Facilities Grant	(226,000)	(425,000)	(199,000)	3
• Regional Housing Pot	(1,519,000)	(1,519,000)	0	
• General	(607,500)	(20,086)	587,414	4
Capital Contributions	0	(142,903)	(142,903)	
<b>Total</b>	<b>(6,514,500)</b>	<b>(4,325,548)</b>	<b>2,188,952</b>	

Note:

1. This includes £2,000,000 received in respect of the sale of the Council's long term investment of the 5% share in Kingmoor Park Properties Ltd.
2. PRTB income for the year is received on 28 April following the year-end.
3. An additional DFG allocation of £199,000 has been awarded and received for 2007/08 (included in the above figure).
4. General grants relates to anticipated grant funding receivable in respect of Belah Community Centre (£120,000), Tullie House Gallery Improvements (£66,000) and

the Longtown Market Town Initiative Townscape project (£261,500) and Business Grants (£160,000).

## **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 fixed asset revaluation account.
- 6.3 The value of fixed assets is a significant part of the balance sheet. In the 2006/07 accounts, fixed assets totalled £131m (2005/06 £127m). This represents 82% of the net current assets of the City Council.
- 6.4 The Council's long term investments are also classed as fixed assets in the balance sheet and total £2,403,000 as at 31 March 2007 (£5,838,000 31 March 2006). This includes the transferred debt with Cumbria County Council and investments placed with financial institutions for periods of greater than 1 year.
- 6.5 Debtors relate to the amount of income due to the Council that has not yet been received. For capital items, this mainly relates to grants and contributions that the Council is able to claim towards funding capital expenditure, and receipts for the Council's share of the PRTB (Preserved Right to Buy) agreement. As at 30 September 2007 debtors of £935,000 (£260,000 at 31 March 2007) were outstanding for capital grants and general receipts, and £1.2m (£2.8m at 31 March 2007) for PRTB receipts (based on information from CHA on sales to date), although the City Council will receive no payment until April 2008.
- 6.6 Creditors relate to the amount of money due to be paid by the Council for goods and services that have been received from its external customers and contractors. For capital schemes this also includes retentions i.e. the amount due to the contractor after a specified period (normally one year) following the completion of a project; this time is used to assess and correct any defects outstanding on the scheme. Amounts



earmarked for retention as at September 2007 totalled £207,200 (£714,800 at 31 March 2007).

## **7. PERFORMANCE**

- 7.1 The 2007/08 programme has been kept to a level that takes account of the Council's ability to deliver schemes with regard to capacity and available resources. Work is ongoing to monitor the profiling of budgets, and these are adjusted to reflect progress in current capital schemes. This will inform the level of budgets that need to be carried forward at the end of the year.
- 7.2 The Capital 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 Capital expenditure incurred to date is now kept under constant review to ensure that the expenditure has been correctly allocated between revenue and capital schemes. The Capital Projects Board reviews this information regularly and if any amendments are required these are actioned in consultation with Project Officers and reflected in the up-to-date spending projections.

## **8. CONSULTATION**

- 8.1 Consultation to Date.  
SMT and SPG have considered the issues raised in this report.
- 8.2 Consultation proposed.  
Corporate Resources Overview & Scrutiny Committee will consider the report on 6 December 2007.

## **9. RECOMMENDATIONS**

The Executive is asked to:

- (i) Note the contents of the report.
- (ii) Note expenditure of £160,000 for business improvement grants within the Longtown MTI scheme.
- (iii) Note the release of funding to carry out the Longtown MTI public realm project at a cost of £261,500
- (iv) Approve additional spending of £199,000 on Disabled Facilities Grants (DFG) for 2007/08, for recommendation to Council, which will be funded from the additional DFG allocation received with the Council's 40% contribution being met from within the existing Housing Strategy budget.

## **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

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**2007/08 CAPITAL PROGRAMME**

Scheme	Revised Capital Programme 2007/08 £	Supplementary Estimates 2007/08 £	Revised Capital Programme 2007/08 £
Land & Property Gazetteer	30,300		30,300
Bitts Park Water Feature	6,000		6,000
Gateway - General Expenses	29,700		29,700
Millennium Gallery General Expenses	60,000		60,000
Carlisle Leisure Ltd	116,700	30,000	146,700
Sheepmount Development	165,300		165,300
Kingstown Industrial Estate	219,600	(175,000)	44,600
Willowholme Industrial Estate	155,300	(130,000)	25,300
Durranhill Industrial Estate	168,900		168,900
Private Sector Grants	1,194,300		1,194,300
IEG - EPS/CTS New system	39,300		39,300
Customer Contact	59,100		59,100
Customer Services	150,000		150,000
Planned Major Repairs	225,600		225,600
Vehicles, Plant & Equipment	838,600		838,600
GIS	59,500		59,500
Car Park Improvements	28,700		28,700
Corporate IT Infrastructure	35,000		35,000
Document Image Processing	45,000		45,000
Sheepmount Bridge	1,000		1,000
City Wi Fi	20,000		20,000
Desk top replacement	120,000		120,000
Payroll/Personnel system	36,000		36,000
California Road Football Pitch	1,000		1,000
Dale End Road Football Pitch	1,000		1,000
Fusehill Street Play Area	2,000		2,000
Housing Strategy	521,000	745,000	1,266,000
Housing Strategy - Foyer	0	100,000	100,000
Talkin Tarn	40,600		40,600
Heysham Park	238,500		238,500
Bitts Park Play Area	1,400		1,400
ODPM Private Sector Renewal	318,300		318,300
Cremators	566,200		566,200
Multi Use Games Areas	25,100		25,100
Multi Use Games Area - Hammonds	13,900		13,900
Play Area Developments	125,000		125,000
Synthetic Football Pitch	250,000		250,000
Renaissance Improvements	65,000		65,000
Environmental Improvements	235,200		235,200
Waste Minimisation	461,500		461,500
Electronic Document Records System	353,000		353,000
CTS/EPS IT System	130,000		130,000
Greystone Community Centre	90,000		90,000
Chances Park	40,000		40,000
Small Scale Community Projects	90,000		90,000
Belah Community Centre	320,000		320,000
Performance Information System	50,000		50,000
Willowholme Depot	35,000		35,000
Bousteads Depot	58,300		58,300
Bitts Park Depot	369,300		369,300
Tullie House Gallery Improvements	0	99,000	99,000
Longtown MTI Business Grants	0	160,000	160,000
Longtown MTI Townscape	0	261,500	261,500
<b>TOTAL</b>	<b>8,205,200</b>	<b>1,090,500</b>	<b>9,295,700</b>

**COMMUNITY SERVICES**

Scheme	Revised Annual Budget 2007/08 £	Budget to date 2007/08 £	Expenditure to date 2007/08 £	Variance to date 2007/08 £	Potential Carry Forwards £	Adjusted Variance £	Details of major variances
Bitts Park Water Feature	6,000	0	0	0	0	0	Soft landscaping to be completed in 2007.
Carlisle Leisure Ltd	146,700	22,400	22,519	119	0	119	Budget is for the Bitts Park Airdome, where work is now underway, and retentions for Stony Holme.
Sheepmount Development	165,300	0	18,765	18,765	0	18,765	Expenditure is for drainage work relating to flood. Funded from earmarked reserve set aside in 2006/07.
Kingstown Industrial Estate	44,600	18,300	12,582	(5,718)	0	(5,718)	Main work will start in early 2008. Preparation work underway.
Willowholme Industrial Estate	25,300	5,000	5,055	55	0	55	2007/08 programme restricted to signage/CCTV and footpath works to a value of £25,000. Remainder deferred to 2010/11.
Durranhill Industrial Estate	168,900	33,150	32,275	(875)	0	(875)	Currently awaiting outcome of consultation process.
Customer Services	150,000	150,000	0	(150,000)	150,000	0	Subject to amendments to staff structure; likely to be in 2008/09, therefore likely carry forward required.
Planned Major Repairs	225,600	95,767	96,094	327	0	327	Work has started on Civic Centre.
Car Park Improvements	28,700	11,966	10,732	(1,234)	0	(1,234)	Work on signage at Lower Viaduct & Town Dyke Orchard car parks.
Sheepmount Bridge	1,000	1,000	1,060	60	0	60	Retention paid in 2007.
California Road Football Pitch	1,000	0	0	0	0	0	Minor drainage work to complete in 2007.
Dale End Road Football Pitch	1,000	0	0	0	0	0	Minor drainage work to complete in 2007.
Fusehill Street Play Area	2,000	0	0	0	0	0	Retention payable in 2007.
Back Lanes	0	0	48,317	48,317	0	48,317	Further details can be found in paragraph 3.3(ii) in the main body of the report.

**SEPTEMBER 2007 - CAPITAL BUDGET MONITORING SUMMARY**

**APPENDIX B**

**COMMUNITY SERVICES**

Scheme	Revised Annual Budget 2007/08 £	Budget to date 2007/08 £	Expenditure to date 2007/08 £	Variance to date 2007/08 £	Potential Carry Forwards £	Adjusted Variance £	Details of major variances
Talkin Tarn	40,600	0	1,807	1,807	0	1,807	Retention payable in 2007.
Heysham Park	238,500	198,750	192,748	(6,002)	0	(6,002)	Work underway.
Willowholme Industrial Estate	1,400	0	0	0	0	0	Retention payable in 2007.
Cremators	566,200	200,000	195,146	(4,854)	0	(4,854)	Work progressing according to programme.
Multi Use Games Areas	25,100	0	0	0	0	0	Original project complete. Discussions ongoing with Sport England regarding the balance of funding allocation.
Multi Use Games Area - Hammonds	13,900	6,950	6,477	(473)	0	(473)	Balance of budget is for variations and groundworks to be completed in 2007.
Play Area Developments	70,000	46,667	49,071	2,404	0	2,404	Broad Street Play Area - work underway.
Synthetic Football Pitch	250,000	0	1,428	1,428		1,428	Subject to approval of virement by Executive on 19/11/07, scheme will start in February 2008. Carry forward required.
Renaissance Improvements	65,000	0	0	0	0	0	Tenders received less than budget which will affect spend forecast of £50,000.
Environmental Improvements	235,200	84,767	90,798	6,031		6,031	Work underway.
Waste Minimisation	461,500	461,500	583,549	122,049	0	122,049	Variance is due to the purchase of a vehicle charged to this scheme which was originally budgeted for as a lease within the revenue budget (see paragraph 3.3(i)).
Greystone Community Centre	90,000	0	0	0	0	0	Potential carry forward. Awaiting outcome of consultation with centre management.
Chances Park	40,000	40,000	0	(40,000)	40,000	0	This budget is linked to a lottery bid and the outcome will not be known until late 2008.
Small Scale Community Projects	90,000	22,500	18,480	(4,020)	0	(4,020)	Funding awards ongoing.
Energy Efficiency Schemes	0	0	571	571	0	571	This is to be financed from an external source (invoice outstanding).
Willowholme Depot	35,000	0	0	0	0	0	Planned for completion in 2007/08. Work involves securing the area.
Bousteads Depot	58,300	9,717	11,109	1,392	0	1,392	Anticipated completion in 2007/08. Work involves car parking and refurbishment of buildings.
Bits Park Depot	369,300	30,775	27,321	(3,454)	0	(3,454)	Work has started on rebuilding and is expected to be completed in March/April 2008.
Cummersdale Play Area	55,000	0	0	0	0	0	Work is on target and will be completed in 2007/08.
Belah Community Centre	320,000	0	0	0	0	0	Awaiting funding decision from CHA. Possible carry forward will be required.
Tullie House Gallery Improvements	99,000	0	0	0	0	0	Work starts in January 2008 and will be completed by March 2008.
<b>TOTAL</b>	<b>4,090,100</b>	<b>1,439,209</b>	<b>1,425,904</b>	<b>(13,305)</b>	<b>190,000</b>	<b>176,695</b>	

**SEPTEMBER 2007 - CAPITAL BUDGET MONITORING SUMMARY****APPENDIX C****CORPORATE SERVICES**

<b>Scheme</b>	<b>Revised Annual Budget 2007/08 £</b>	<b>Budget to date 2007/08 £</b>	<b>Expenditure to date 2007/08 £</b>	<b>Variance to date 2007/08 £</b>	<b>Potential Carry Forwards £</b>	<b>Adjusted Variance £</b>	<b>Details of major variances</b>
Implementing Electronic Government	39,300	35,300	34,414	(886)	0	(886)	EPS scheme underway.
Customer Contact	59,100	0	0	0	0	0	Project awaiting Government Connect module for completion.
Vehicles, Plant & Equipment	838,600	463,658	463,235	(423)		(423)	Spending on two waste collection vehicles for Waste Minimisation. Remainder of vehicle replacement programme behind schedule.
Corporate IT Infrastructure	35,000	24,000	23,823	(177)		(177)	Awaiting invoices.
Document Image Processing	45,000	0	0	0		0	Testing on level of invoices to determined applicability to service carried out in July.
City Wi Fi	20,000	6,667	5,000	(1,667)	0	(1,667)	Potential initial phase launch in Autumn 2007.
Desk top replacement	120,000	100,000	93,448	(6,552)		(6,552)	Scheme on target.
CTS/EPS IT System	130,000	21,667	16,390	(5,277)		(5,277)	Supplier selected. Contract negotiations ongoing.
<b>TOTAL</b>	<b>1,287,000</b>	<b>651,292</b>	<b>636,310</b>	<b>(14,982)</b>	<b>0</b>	<b>(14,982)</b>	

**SEPTEMBER 2007 - CAPITAL BUDGET MONITORING SUMMARY**

**APPENDIX D**

**DEVELOPMENT SERVICES**

<b>Scheme</b>	<b>Revised Annual Budget 2007/08 £</b>	<b>Budget to date 2007/08 £</b>	<b>Expenditure to date 2007/08 £</b>	<b>Variance to date 2007/08 £</b>	<b>Potential Carry Forwards £</b>	<b>Adjusted Variance £</b>	<b>Details of major variances</b>
Land & Property Gazeteer	30,300	0	697	697	0	697	Report to Capital Projects Board for use of this budget for data input to new software.
GIS	59,500	6,283	5,489	(794)	0	(794)	Implementation is expected to be completed by the year end
Private Sector Grants	1,194,300	741,767	753,044	11,277	0	11,277	Additional funding from other housing budgets to cover renovation grants to be agreed.
Housing Strategy	1,266,000	364,217	357,095	(7,122)	0	(7,122)	This scheme covers Disabled Adaptations, Decent Homes, Empty Homes and Housing Provision. Transfer of budgets needed to fund the additional call on resources for Renovation Grants
Housing Strategy - Foyer	100,000	70,000	69,445	(555)	0	(555)	Funding payable to YMCA for contribution to refurbishment.
ODPM Private Sector Renewal	318,300	52,000	48,284	(3,716)	0	(3,716)	Vulnerable properties and flood resilience pilot complete. Other schemes underway.
Longtown MTI Business Grants	160,000	55,000	55,223	223	0	223	Grant scheme will close to new applications in November/December, & programme closes in March 2008. Funded by NWDA
Longtown MTI Townscape	261,500	0	0	0	0	0	Contractor on site. Scheme progressing in accordance with programme.
<b>TOTAL</b>	<b>3,389,900</b>	<b>1,289,267</b>	<b>1,289,277</b>	<b>10</b>	<b>0</b>	<b>10</b>	

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

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



**SEPTEMBER 2007 - CAPITAL BUDGET MONITORING SUMMARY****APPENDIX F****PEOPLE, POLICY & PERFORMANCE SERVICES**

<b>Scheme</b>	<b>Revised Annual Budget 2007/08 £</b>	<b>Budget to date 2007/08 £</b>	<b>Expenditure to date 2007/08 £</b>	<b>Variance to date 2007/08 £</b>	<b>Potential Carry Forwards £</b>	<b>Adjusted Variance £</b>	<b>Details of major variances</b>
Payroll/Personnel system	36,000	36,000	37,626	1,626	0	1,626	Project in final stages. Additional funding may be required.
Electronic Document Records System	353,000	0	0	0	0	0	Report to future Executive to allocate this budget.
Performance Information System	50,000	0	0	0	0	0	Report to future Executive to allocate this budget.
<b>TOTAL</b>	<b>439,000</b>	<b>36,000</b>	<b>37,626</b>	<b>1,626</b>	<b>0</b>	<b>1,626</b>	