

Appendix A
Copeland Borough Council Budget Monitoring for the 9 Month Period to 31 December 2005
Variations Over/Under £10k or 10% of Expected Budget for the same Period (Profiled Budget)

Department	Budget Holder/ Portfolio Holder	Budget Book Page Number	Actual to Period 6 £	Expected to Period 6 £	Over Budget/ (Under) £	Variation as %	Total Annual Budget £	Comments
Landscape Works	T Magean / Cllr M Ashbrook	7.7.1	321,660	333,730	-12,070		427,770	
Employees			152,554	142,696	9,858	6.91%	179,634	Wages are over spent against budget due to additional works, this can be partially offset by increased income.
Agency & Sub-contractors			4,454	293	4,161	1422.64%	390	As above due to additional works
Play Areas & Teen Spaces	T Magean / Cllr M Ashbrook	7.7.2	30,410	35,468	-5,059		100,596	
Supplies and Services			18,815	25,000	-6,185	-24.74%	53,712	Spend has not been up to profile. Orders have now been placed for new play area equipment and the Parks Development Officer expects this budget to be fully utilised by the year-end.
Sports Pitches and Bowling	T Magean / Cllr M Ashbrook	7.7.6	32,683	40,777	-8,094		65,522	
Supplies and Services			7,587	15,000	-7,413	-49.42%	34,000	Budget will be utilised by the year end as level of activity increases.
Home Housing	T Magean / Cllr M Ashbrook	7.7.7	-17,004	-8,919	-8,085		-11,351	
Income			-39,188	-29,320	-9,868	33.66%	-36,000	Increased income due to additional orders being raised for works.
Copeland Homes	T Magean / Cllr M Ashbrook	7.7.8	-11,625	1,203	-12,828		-10,373	
Income			-114,049	-99,000	-15,049	15.20%	-132,000	Increased income due to additional orders being raised for works
Parishes Etc.	T Magean / Cllr M Ashbrook	7.7.10	-27,300	-8,050	-19,250		-10,733	
Income			-56,478	-32,250	-24,228	75.13%	-43,000	Additional income from work carried out not expected at the start of the financial year.
Parks and Open Spaces	T Magean / Cllr M Ashbrook	7.7.11	198,777	176,258	22,519		216,414	
Transport			33,450	23,457	9,993	42.60%	31,276	Price increase in fuel resulting in increased cost of transport. This will be funded from additional income received for works carried out.
Crematorium	T Magean / Cllr M Ashbrook	7.10.2	-95,151	-85,562	-9,590		6,633	
Employees			66,227	54,328	11,900	21.90%	72,437	Expenditure on resources can be directly linked to the increase in demand for the service.
Income			-239,295	-208,500	-30,795	14.77%	-278,000	Increase in income due to increased demand in the service
Pest Control	T Magean / Cllr M Ashbrook	7.34	15,905	41,335	-25,429		55,113	
Employees			5,987	27,005	-21,018	-77.83%	36,007	Staff resources utilised on landscaping during quiet periods. It is expected that Pest Control will be underspent at year end. However, Pest Control operatives are being utilised in the Parks accounts, which is bearing the costs.

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		Page Number	6 £	6 £				
Sports Centre	P Sutton / Cllr M Ashbrook	7.19	185,653	180,902	4,751		469,152	
Employees			184,268	172,156	12,112	7.04%	229,541	Employee costs have increased as a result of additional resources employed to meet the increased customer demand.
Income			-254,263	-237,280	-16,983	7.16%	-335,900	Increased income is due to increase in customer demand for the use of the facility.
Swim Pool	P Sutton / Cllr M Ashbrook	7.20	120,392	134,273	-13,881		449,473	
Income			-247,493	-236,452	-11,042	4.67%	-339,388	Increased income due to increased customer demand in the use of the facility.
Whitehaven Civic Hall	P Sutton / Cllr M Ashbrook	7.21	68,904	71,138	-2,234		208,026	
Supplies and Services			121,120	134,796	-13,676	-10.15%	153,061	Reduction in cost due to a decrease in the number of actual performances against planned budget. It should be noted that income, despite being slightly behind profile, has not moved at the same rate.
Cleator Moor Civic Hall	P Sutton / Cllr M Ashbrook	7.22	20,634	37,600	-16,966		104,300	Cleator Moor Civic Hall is scheduled to transfer to an external user at the end of the financial year. The budget had originally been set for a 9 month period, but due to a revised timescale for transfer, it is expected to stay within the approved budget for 2005/06.
Employees			24,849	36,000	-11,151	-30.97%	36,000	Reduced level of Casual staff utilised due to decrease in customer demand for the facility
Supplies and Services			12,129	22,500	-10,371	-46.09%	24,000	Reduction in supplies required to meet decrease in customer demand, coupled with the possible externalisation of the facility in the short term
Income			-34,711	-44,000	9,289	-21.11%	-44,000	Decrease in customer demand for the use of the facility
Sports Development	K Parker / Cllr M Ashbrook	7.23	14,333	86,925	-72,591		129,402	
Employees			21,981	74,044	-52,063	-70.31%	12,800	Salaries are under budget due to level of vacancies in newly reorganised Community Development Department. Based on this, an underspend is expected to materialise at financial year end which will be a surplus on General Fund
Copeland Bowls Centre	K Parker / Cllr M Ashbrook	7.25	17,478	21,605	-4,127		85,628	
Income			-42,255	-39,462	-2,793	7.08%	-60,910	Increased income due to increase level of demand and payment of subscriptions.
Arts Development	K Parker / Cllr M Ashbrook	7.17	60,910	50,710	10,199		85,605	
Supplies and Services			60,864	34,535	26,329	76.24%	58,313	Increased expenditure due to increased activity due to increased income received for additional projects
Income			-51,632	-22,707	-28,925	127.38%	-30,276	Increased income due to funding received to undertake additional projects.
Refuse Collection and Recycling	J Carrol / Cllr A Holliday	7.12	1,147,826	1,158,171	-10,345		1,638,372	
Transport			385,231	372,923	12,309	3.30%	497,230	Increase in cost of fuel resulting in increased cost of transport. This is to be funded from increased income generated from increased activity.

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Agency & Sub-contractors			66,566	51,750	14,816	28.63%	69,000	Increased cost to support the kerbside recycling scheme. This is to be funded from additional income generated from increased activity
Income			-363,308	-330,990	-32,318	9.76%	-441,320	£13.1k relates to Clean and Green Team funding from submitted Coalfields Schemes. £22k relates to monies received to be earmarked for future funding of the Twin Bin scheme and related costs.
Building Cleaning	J Carrol / Cllr A Holliday	7.6	7,251	7,750	-499		10,333	
Employees			19,275	31,353	-12,078	-38.52%	41,804	Saving in employee costs due to matching of labour resources with a decrease in customer demand
Income			-30,540	-47,232	16,692	-35.34%	-62,976	Income down due to decrease in customer demand for the service, and, secondly, a delay in invoicing external customers due to lack of staffing resources. This is currently being addressed by the Waste Services Manager to ensure billing is brought up to date as soon as possible.
Car Parks	J Carrol / Cllr A Holliday	7.14.2	-103,560	-108,618	5,058		-29,032	
Income			-238,885	-261,225	22,340	-8.55%	-348,300	Customer demand for use of CBC owned car parks is not meeting budgetary expectation. It is anticipated that the full year budgeted income for ticket sales will not be met, but will be offset by increased fine income and slightly reduced costs of providing service.
Street Scene	T Magean / Cllr A Holliday	7.15	55,749	158,238	-102,489		225,205	
Premises			13,985	45,750	-31,765	-69.43%	61,000	Actual premises related maintenance is currently behind profile. Management have prepared a schedule of works for the remainder of the financial year which anticipates that the budget will be utilised.
Supplies and Services			12,834	61,500	-48,666	-79.13%	82,000	The budget bids for CCTV approved for 2005/06 have yet to be spent due to the ongoing negotiations surrounding a joined up approach with Allerdale BC. This approach has been approved through the relevant OSC and it is anticipated that these bids will not be utilised by the year-end so will need to be carried forward to 2006/07 for when the project is anticipated to begin
Agency & Sub-contractors			16,657	37,275	-20,618	-55.31%	49,700	Actual underspent against profile to date. However, Management have put in place a programme of works to year end which should fully utilise the budget/
Housing Strategy	M Tichford / Cllr G Clements		1,400	7,000	-5,600		9,334	
Supplies and Services			1,200	6,800	-5,600	-82.35%	9,100	Very little spend to date on housing strategy document and none on other items however this is expected to be fully spent by the year end.
Private Sector Renewal	M Tichford / Cllr G Clements	5.18	53,200	44,600	8,600		50,536	
Supplies and Services			25,800	29,800	-4,000	-13.42%	30,860	The Care and Repair contribution is underspent by £2,600. A request will be made to carry this forward at the year end to fund an increased contribution in 2006/07.

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Income			-34,300	-46,500	12,200	-26.24%	-62,000	Fee income on improvement grants is lower than the budget as the profile is based on 12th but income is linked to payment of grants approved. Work has been slow during the first half year, but but is now picking up with full year budget expected to be achieved.
Homelessness	M Tichford / Cllr G Clements	5.20	69,000	61,800	7,200		82,343	
Premises			90,600	30,600	60,000	196.08%	40,759	The increase in cost is due to an increase in demand for emergency accommodation. To accommodate this increased demand, customers have been placed in B&B accommodation, This has resulted in additional accommodation costs of £66,100, which are financed from approved Rights to Buy receipts. A maximum of £118,071 RTB receipts has been approved by Executive on 27th September 2005, and earmarked for use in the current financial year, if required. Management fully expected to stay well within this parameter based on current demand. Any residual
Income			-25,100	-19,300	-5,800	30.05%	-25,774	Variance due to additional housing benefit received for emergency accommodation.
Careline	M Tichford / Cllr G Clements	5.21	46,600	146,300	-99,700		184,981	Careline has now transferred to Attendo Monitoring Limited. Certain one-off costs of transfer are to be met from the underspend from normal operating activity. To date one-off costs have yet to be incurred. These will be separately identified on the face of future management accounts. It is anticipated that at financial year end, when all transactions are complete, that an underspend against budget will materialise.
Electoral Registration	M Jepson/ Cllr N Williams	3.6	31,132	27,284	3,849	14.11%	31,278	
Supplies and Services			16,806	11,576	5,231	45.19%	15,434	Due to postage overspend caused by an increase in demand for postal votes. It is projected that this element will be overspent by financial year end by £3,075. A request is made within the report requesting virement from Civic & Mayoral Members Allowances of £3,075.
Land Charges	M Jepson/ Cllr N Williams	3.7	3,554	-22,193	25,747		-29,590	
Supplies and Services			29,234	17,810	11,423	64.14%	23,747	£3.3k expenditure on MVM System for which there is no budget, and increased amount paid to Cumbria County Council.
Income			-111,152	-125,475	14,323	-11.42%	-167,300	Personal Searches have increased by 52% from previous year. Relatively, the number of Full searches has reduced by 37%. Income received per personal search is restricted to £11 as opposed to £108 per full search. Nationally, the use of Personal searches has been increasing for a number of years. The recent increases in Personal Searches for the Copeland area have been mainly due to the development of local personal search companies. The relatively low cost of a Personal search has obviously been a major factor in their increased use, although it is not possible to say how much of that saving is passed on to Solicitor firms customers. Those customers have every right to decide what type of search and the increase in the use of personal searches will only stop if the public is convinced of the value of a full search. Management are considering how to make customers more aware of what they receive for their money and monitoring the impact on Allerdale's customers to see if we need to consider a different pricing strategy for the longer term.

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Licensing		3.8	-71,295	-56,592	-14,703		-75,156	
Supplies and Services			13,351	3,841	9,510	247.62%	5,421	Increased costs due to increased demand for licenses
Income			-133,374	-109,161	-24,213	22.18%	-145,548	Issue of more licences than originally anticipated has resulted in increased income.
Treasury Management	S Borwick/Cllr E Woodburn	2.8	-767,609	-853,703	86,094		-1,374,080	At the time the budget was set, interest rates were forecast to rise to 5.25% before the start of the financial year. This was not proved to be the case and the forecast is now for interest rates to remain at 4.5% for the remainder of the year. This plus lower cash balances than expected, has resulted in a shortfall in the forecast estimate of £133K for the full year.
Income			-820,910	-908,652	87,742	9.66%	-1,447,345	The shortfall in income is due to interest rates not being as high as budgeted, and, secondly, lower cash balances than expected
Insurance	S Borwick/Cllr E Woodburn	2.9	90,778	127,659	-36,881		55,140	Currently the actual premiums for Fire Insurance and Liability insurance are less than the total budget. However, over the remaining months of the financial year, the excesses due will utilise this underspend.
Corporate Management		1.3	950,136	946,345	3,792		1,261,793	
Supplies and Services			135,934	124,152	11,782	9.49%	165,536	Due to increased Bank Charges and District Audit Charges. Both these are expected to be overspent at the year end. These increases are reflected in the 2006/07 budget.
Committee Services		3.3	79,420	75,176	4,244		100,235	
Supplies and Services			6,869	2,625	4,244	161.66%	3,500	Due to increased printing costs.
Civic & Mayoral	M Jepson/ Cllr N Williams	3.9	276,949	304,584	-27,635		406,112	
Transport			11,752	6,375	5,377	84.35%	8,500	Due to repairs to the former relief Mayoral vehicle not covered by the maintenance contract, garage rental payable to Copeland Homes since stock transfer and additional fuel costs. A request is made within the report requesting authorisation to vire £5,104 to Civic Transport from Members Allowances.
Supplies and Services			186,049	218,560	-32,511	-14.87%	291,413	Under spend on Members Allowances due to reduced travel and a vacant posts. A separate report to be presented to Executive at the same meeting requests the authorisation of viring £3,075 to to Electoral Registration Postages, and £5,104 Civic Transport.
Best Value		1.2	4,289	13,125	-8,836		17,500	
Supplies and Services			4,289	13,125	-8,836	-67.32%	17,500	Policy Unit have indicated that the budget is expected to be utilised by financial year end on public consultation.
Regeneration	M Titchford/ Cllr H Wormstrup		784,152	837,169	-53,017		1,122,007	The overall position on Regeneration is showing an underspend basically down to vacancies. A separate report has been prepared by Mike Tichford, Head of Regeneration, indicating that, at financial year end, a request will be made for this underspend to be carried forward to 2006/07 in order that the Department can deliver its objectives.
Economic Development		5.5	555,279	573,812	-18,533		766,541	

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Income			-33,326	-20,550	-12,776	62.17%	-27,400	Additional income realised due to full occupancy of Phoenix Crt and additional insurance recharges and rent is offset by industrial unit debts and a shortfall in management fee income from externally funded schemes.
Environmental Works		5.7	10,217	20,217	-10,000		25,623	No grants paid to date. Budget should be utilised by year-end
Supplies and Services			0	10,000	-10,000	-100.00%	12,000	Outstanding invoice for tree planting not yet received and grant for cycleway management held following difficulties of Groundwork.
Regeneration	M Titchford	5.1	638,641	723,566	-84,925		961,668	This underspend is basically due to an underspend on salaries as a result of not being able to fill vacancies. As indicated above, Mike Tichford is presenting a separate report to Executive indicating that a request will be made at financial year end to carry forward the underspend to ensure delivery of service.
Building Control Fee		5.8	-77,018	-36,375	-40,643		-48,500	Any surplus against budget at financial year end will be transferred to the Building Control earmarked reserve account. At present, the balance is £125,000, which will be used to assist in the financing of additional posts required to deliver the service in the medium term.
Supplies and Services			2,458	0	2,458		0	Additional cabinets purchased will be financed from fee income.
Income			-191,798	-148,697	-43,101	28.99%	-198,262	Fee income is ahead of profile but additional equipment costs and legal and professional fees on the Building Control Holding account will need to be financed from the extra income.
Development Control		5.6	58,329	73,247	-14,918		97,663	
Supplies and Services			20,042	14,175	5,867	41.39%	18,900	Legal and professional fees are overspent by £1,731 due to the payment of £3,000 relating to the ASDA development. Advertising is overspent by £1,362 due to the increased number of applications. There is also an overspend of £1,550 due to compensation awarded through the Councils complaints procedure.
Income			-191,386	-171,231	-20,155	11.77%	-228,308	Fee income is ahead of profile at present.
Food Safety	V Emmerson	7.27	149,274	152,768	-3,494		203,457	
Premises			18	2,800	-2,782	-99.37%	3,500	The office on the harbour has been vacated therefore the budget will not be required for this purpose but will needed to offset the expected shortfall in income explained below.
Income			-441	-4,053	3,612	-89.12%	-5,404	There is no fee income to date. The expected income from butchers licences will not be collected this year due to changes in legislation. There have been no applications for export licences and the food hygiene training course that was arranged had to be cancelled due to lack of interest. It is certain that there will still be a shortfall in income at the year end but it is expected that this will be covered by savings in expenditure. the budget for 2006/07 reflects this change
Private Water Supplies	V Emmerson	7.29	19,812	17,264	2,548		20,827	
Income			-4,687	-7,344	2,657	-36.17%	-11,984	Income is below profile and it does not seem likely that the level of activity will generate the expected budget.
Coast Protection & Land Drainage	V Emmerson	7.35	86,009	72,946	13,064		97,261	Engineer post now filled budget should be utilised by the year-end.
Premises			33,416	27,347	6,069	22.19%	36,462	Additional works carried out due to adverse weather conditions.
Supplies and Services			6,994	0	6,994		0	

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Land Management	S Borwick	2.15	79,282	54,068	25,214	46.63%	72,090	
Supplies and Services			88,099	56,824	31,275	55.04%	75,765	Original budget did not account for adhoc work undertaken by CAPITA - addressed in budget for 2006/07. Overspend to be taken from earmarked reserve for land management rating appeals.
Council Tax Benefits	J Salt	6.10	-3,401,941	-3,442,416	40,475		-14,840	
Income			-3,575,147	-3,611,351	36,204	-1.00%	-3,990,086	The variance on Council Tax Benefit is due to the difference between the accrual raised in relation to 2004/05 and the prior year adjustments received to date.
Housing Benefits	J Salt	6.9	-314,091	-438,953	124,863		97,764	
Transfer Payments			10,070,011	9,919,939	150,072	1.51%	13,226,585	Payments are demand led and are therefore difficult to profile. The majority of this increased expenditure is financed from grant income received.
Income			-10,689,967	-10,664,758	-25,209	0.24%	-13,536,642	The variance on Housing Benefit Subsidy is due to the difference between the £1.5million expected to be received this year (an accrual) in relation to 04/05 and what was actually received. There are also previous years adjustments on this account.
Copeland Direct	J Salt	6.3	-41,454	-7,501	-33,953		-8,657	
Supplies and Services			40,128	78,750	-38,622	-49.04%	106,344	Budget expected to be utilised before year end as uniforms purchased or replaced and telephone bills are paid.
Communications	H Mitchell	4.4	-9,449	1	-9,450		0	
Employees			29,150	43,352	-14,202	-32.76%	57,802	Underspend due to post holder starting part way through the year.
Policy Unit Holding Acc	H Mitchell	4.3	-38,420	2	-38,422		3	
Employees			77,892	106,526	-28,633	-26.88%	142,034	New structure in place. Under spend due to vacant posts.
Business Development	S Borwick	2.5	-148,844	-81,707	-67,137		-69,209	
Transport			2,500	4,125	-1,625	-39.39%	5,500	
Supplies and Services			190,697	244,193	-53,496	-21.91%	365,324	Under spends on misc expenses due to posts not being filled. Budget will be under spent by approximately £40,000 at the year end. There will be a request to carry this forward to assist in the long term reinforcement of IT.
Human Resources	H Mitchell	4.2	-56,326	-105	-56,221		2	
Supplies and Services			43,704	83,239	-39,535	-47.50%	111,127	Under spends expected to be fully utilised before year end as Job Evaluations and Performance Appraisals are undertaken. These tasks are ongoing so the programme will continue into the next financial year.
Legal	M Jepson	3.1	45,525	1,392	44,133		0	
Supplies and Services			48,600	24,213	24,387	100.72%	30,426	Due to increased expenditure on books and publications, printing, legal & professional, office expenses and also a payment of £2.7K to MVM for which there is no budget. There is a reserve of £23,489 to offset some of the over spend.

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Cash Collection Hold Acc		6.4	-22,305	-4,270	-18,035		0	
Employees			100,251	116,004	-15,753	-13.58%	154,672	Under spend due to a vacant Team Leader post.
Supplies and Services			13,219	15,501	-2,282	-14.72%	26,362	A maintenance fee totalling £2.2K has been paid to Security Services relating to the cash receipting system which was not budgeted for. However, this will be self-contained in the current year overall supplies budget. A budget bid will be sought in 2007/08 for the next payment. The supplies budget is expected to be utilised by financial year end.
Benefits Holding Acc	J Salt	6.2	5,222	-6,930	12,151		1	
Supplies and Services			109,278	91,239	18,039	19.77%	130,893	An overspend against profile is reported here. There is only £3,943 available to the year-end from a £92k bid for the Anite system. There is a total expenditure to Capita of £3,472.5 on the Legal and Professional which was not budgeted for.
Regeneration Holding Acc	M Tichford	5.1	-97,364	0	-97,364		0	As indicated above, the overall position on Regeneration is showing an underspend basically down to vacancies. A separate report has been prepared by Mike Tichford, Head of Regeneration, indicating that, at financial year end, a request will be made for this underspend to be carried forward to 2006/07 in order that the Department can deliver its objectives.
Employees			257,847	361,044	-103,197	-23.81%		Underspend due to vacancies. The cost of employing the Planning Policy Officer of £17,229 has been funded from Planning Delivery Grant earmarked reserve.
Supplies and Services			16,081	9,389	6,692	71.27%		£6,518 has been spent on Management Consultants this will be funded from the underspend on salaries.
Development Services Holding Acc	M Tichford	5.2	-5,741	2,374	-8,115		-1	
Supplies and Services			56,800	21,498	35,302	164.20%	25,497	MVM support costs are overspent by £15,384 this is because the costs relevant to Building Control and Development Control were paid by Legal Services in 2004/05 using a non recurring budget bid. No bid was submitted for 2005/06. Related overspends are showing on Legal Services and Land Charges. The cost of a project administrator for the implementation of the MVM system £5,359 and training fees of £8,100 have been reflected as funded from Planning Delivery Grant. Legal and Professional fees for external support staff of £7,800 will be financed from the underspend on employee costs. Other supplies and services are overspend due to the splitting of the old D&E holding account budget.
Income			-726,961	-354,029	-372,932	105.34%	-472,039	The planning delivery grant of £372,932 has been received and £45,952 of this has been spent. Any unspent balance at the year end will be transferred into an earmarked reserve.
Building Control Hold Acc		5.3	11,241	-1	11,241		-1	
Transport			9,536	12,250	-2,714	-22.16%	16,333	Car allowances are underspent due to staff vacancies.
Supplies and Services			22,012	10,175	11,837	116.34%	13,566	Legal and professional fees are overspent by £14,785 due to the outsourcing of plan checking. This is financed from the additional fee income generated over and above the budget.
Public Bldgs Hold Acc	S Borwick	2.6	-22,339	-1,025	-21,313		-1,367	
Premises			220,246	246,678	-26,432	-10.72%	328,904	Planned repairs for the remainder of the year are expected to utilise the overall budget. However, if an underspend materialises, a request will be made to carry over to the next financial year.

Copeland Borough Council Budget Monitoring for the 9 Month Period to 31 December 2005
Variations Over/Under £10k or 10% of Expected Budget for the same Period (Profiled Budget)

Department	Budget Holder/ Portfolio Holder	Budget Book	Actual to Period	Expected to Period	Over Budget/ (Under)	Variation as %	Total Annual Budget	Comments
		Page Number	6 £	6 £	£		£	