

CAPITAL PROGRAMME – BUDGET MONITORING REPORT

EXECUTIVE MEMBER: Councillor A Holliday, Deputy Leader
LEAD OFFICER: Julie Crellin, Head of Finance and Management
Information Systems
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Summary and Recommendation:

Summary

The report sets out the forecast year end financial position of the 2008/09 Capital Programme.

The revised capital programme approval for 2008/09 is £1,345,336, plus slippage from previous years of £2,687,067, resulting in a total revised programme of £4,032,403 for 2008/09.

The forecast position at 31st March 2009 is of expenditure of £3,360,660 compared to the revised capital programme. This results in a forecast variance against budget of £671,743. This is made up of three elements and these are as follows:-

- a. External funding received in excess of budget estimates of £217,308. Primarily as a result of the original 2008/09 income budget being based on prudent estimates. Where possible, efforts have been made to maximise external funding.
- b. Underspend (budget not required) on projects of £311,090 set out in para 3.5.
- c. Slippage of expenditure of £577,961 into 2009/10, subject to carry forward agreement, to enable project completion.

Recommendation

That Members note the progress against 2008/09 capital programme.

1. INTRODUCTION

- 1.1. The monitoring of the capital programme is undertaken monthly and a report to the Executive is presented at the end of each quarter. The Executive received a report at its November meeting which set out the monitoring position at 30th September. This report provides an update to that report and provides a forecast of expenditure at the year-end.
- 1.2. The Capital Programme currently does not include funding from the preserved right to buy receipts, however, after the audit of 2006/07 and 2007/08 accounts is complete, this information will be included.
- 1.3. The Original Capital Programme for 2008/09 of £759k was agreed by Council at its meeting of 26 February 2008. At the end of 2007/08 financial year, there were unspent budgets on the capital programme of £2,687k. Slippage in relation to a number of projects was considered by the Executive at its meeting of 17 June 2008 which approved the carrying forward of the capital budget underspend, subject to statutory audit.
- 1.4. This resulted in a total programme of £3,447k before amendments and revisions to the capital programme during the year.
- 1.5. The budget monitoring process involves Accountancy providing details on financial spend and commitments to date, as recorded on the Council's financial ledger. Project managers are required to review this information and provide a forecast to the financial year end. The robustness and accuracy of the budget forecasts, improves as the year proceeds, as assumptions underpinning the programme when originally prepared, crystallise, through experience and current information. Although the report refers to actual expenditure at the end of November the forecasts have been revised upon receipt of further monitoring information relating to the December period.

2. REVISIONS TO THE CAPITAL PROGRAMME 2008/09

- 2.1 At its previous meetings of 04 September 2007 and 12 August 2008, and by Urgent Actions dated 14 March 2008 and 14 August 2008, the Executive agreed to a series of revisions to the Capital Programme, resulting in a net addition to the capital programme of £586k. These relate to revisions and virements concerning various projects including website development, the Chapel Street Car Park, North County Leisure contribution, and the West Cumbria Development Fund. This results in a revised Capital Programme 2008/09 of £1,345k before slippage from 2007/08 and this is set out in Appendix A.

- 2.2 Appendix B summarises the impact of these amendments and revisions to the Capital Programme to date. The Revised Capital Programme expenditure budget for 2008/09 is £4,032k, including slippage brought forward of £2,687k.

3. EXPENDITURE TO DATE

- 3.1 Summary expenditure against the capital programme is set out in Appendix B. Expenditure 30th November 2008 was £2,004k. This represented approximately 50% of the total revised budget for the year.
- 3.2 Expenditure on some projects remains low at this stage in the year, and the Accountancy section will continue to work closely with project managers during the final quarter of the year. The backlog of work as a consequence of staff vacancies and the 2006/07 and 2007/08 final accounts and audit work has continued to impact upon the Accountancy Section's ability to assist project managers.
- 3.3 Appendix B disaggregates the Capital Programme between expenditure and the sources of funding to show how the capital programme will be funded. It is vitally important that the funding of the Capital Programme is fully understood and can be demonstrated, though the monitoring returns, and in particular, the identification of external resources to support capital expenditure. This should contribute to improving the quality of the Financial Accounts, and ongoing budget management.
- 3.4 Forecast gross expenditure position at 31st March is £3,361k. This represents an underspend of £672k against budget. Gross income is forecast to be £217k in excess of budget. This variance is primarily a result of the 2008/09 external income budget being set based on prudent estimates of external income. Where possible, efforts have been made to maximise external funding. For example, external income receivable in relation to Regeneration Projects is forecast to be £196k in excess of budget, this is largely due to income (matched by expenditure) in excess of budget received in relation to 2 projects (Whitehaven Regeneration Project and the Beacon). Details of key variances against gross income and expenditure are set out in Appendix B.
- 3.5 The resulting total variance against budget is forecast to be £672k, of which £311k relates to forecast underspends on projects, £217k and £578k relates to slippage on projects to be considered for c/fwd to 09/10. Details of projects underspending (budget not required) and forecasting slippage to be requested for carry forward into 2009/10 are set out in

4 FINANCING

- 4.1 The forecast 2008/09 capital programme expenditure of £3,361k can be financed as follows:

FINANCED BY:	£
Capital Receipts	(1,610,200)
Other External Funding	(1,731,460)
Other Reserves & contributions	(19,000)
TOTAL FINANCING	(3,360,660)

5 CAPITAL RESOURCES

- 5.1 The following table shows the forecast position of the movement (i.e. use and new capital receipts) on usable capital receipts during the year which will be used to fund the capital programme.

USABLE CAPITAL RECEIPTS	£
Opening balance per unaudited accounts (Note a):	(4,867,096)
Capital Receipts used to fund 08/09 capital programme	1,610,200
Forecast Capital Receipts in year	(1,365,215)
Forecast useable Capital Receipts closing balance	(4,622,111)

Notes:

- a. Total capital receipts reserve (unaudited) as at 1st April 2008 was £7,616k. The above opening balance figure of £4,867k excludes the £1,400k VAT sharing receipt and £1,349k right to buy receipts.

6 FINANCIAL AND HUMAN RESOURCES IMPLICATIONS (INCLUDING SOURCES OF FINANCE)

- 6.1 The capital programme will continue to be monitored and reported to members quarterly, throughout the year. The next (provisional outturn) report will be presented to Executive at the April meeting.

7 PROJECT AND RISK MANAGEMENT

- 7.1 It is imperative that all budgets are monitored monthly with exceptions reported through Corporate Team and Executive so that management action can be taken to ensure the effective use of resources as planned by the Council.

8 IMPACT ON CORPORATE PLAN

- 8.1 The budget monitoring process is fully integrated into the planning process to ensure that Council objectives and priorities as outlined in the Corporate Plan are fully resourced as planned.

List of Appendices

Appendix A – Revised Capital Programme 2008/09 – 2011/12 (prior to slippage from 2007/08)

Appendix B – Capital Programme 2008/09 – Summary Position disaggregated

Appendix C – 3 Year Capital Programme 2008/09 to 2011/12

List of Background Documents: None

List of Consultees: Corporate Team

CHECKLIST FOR DEALING WITH KEY ISSUES

Please confirm against the issue if the key issues below have been addressed. This can be by either a short narrative or quoting the paragraph number in the report in which it has been covered.

Impact on Crime and Disorder	None
Impact on Sustainability	None
Impact on Rural Proofing	None
Health and Safety Implications	None
Impact on Equality and Diversity Issues	None
Children and Young Persons Implications	None
Human Rights Act Implications	None
Monitoring Officer comments	None
S. 151 Officer comments	The accountancy section work closely with budget holders and managers to improve the quality of the monitoring projections. Capital receipts are sufficient to fund the additions requested as part of this report.

Is this a Key Decision? No

Revised Capital Programme 2008/09 - 2011/12 (prior to slippage from 2007/08)

Projects	Orig 2008/09 £000	2009/10 £000	2010/11 £000	2011/12 £000	Total £000
1 Programme Approved by Executive on 26 February 2008					
Public Blls Condition Survey Backlog	313.0	312.0	234.0	189.0	1,048.0
Performance Management Software	3.0	3.0	3.0	0.0	9.0
Website Development	65.0	30.0	0.0	0.0	95.0
New CRM	114.1	20.0	0.0	0.0	134.1
Regeneration Software	174.5	5.0	0.0	0.0	179.5
T-Enabling	90.0	90.0	0.0	0.0	180.0
Total Programme	758.6	460.0	237.0	189.0	1,645.6
2 Approved Amendments to Capital Programme (Detail)					
Executive 04 September 2007					
Play Area - Hensingham	51.0				51.0
Cleator Moor Muga	19.0				19.0
Egremont Play Facility		49.0			49.0
Gosforth Muga	27.0				27.0
Seascale Wheeled Activity Site		54.0			54.0
	97.0	103.0	0.0	0.0	200.0
Urgent Action 14 March 2008					
Chapel Street Car Park	19.0				19.0
Executive 12 August 2008					
Website Development	-35.0				-35.0
North Shore Land Slippage William Pitt and Cliff					
Slippage Lonsdale House	-130.0				-130.0
NCL Contingency / Capital Contribution	130.0	133.0	140.0		403.0
Enterprise fund (WCDF)	62.0				62.0
Jacktrees Road Play Area	7.0				7.0
Kells Play Area	20.0				20.0
Lancashire Road Car Park, Millom	9.5				9.5
					0.0
WLR offer letter 22 February 2008					
Virtual Whitehaven Project	48.0				48.0
Urgent Action 6.1.08					
Ginns	120.0				120.0
Hospital Site	54.8				54.8
Urgent Action 21.6.08					
Saltom Pit	183.4				183.4
	585.7	236.0	140.0	0.0	961.7
3 Total Revised Capital Programme After Amendments					
Public Blls Condition Survey Backlog	313.0	312.0	234.0	189.0	1,048.0
Performance Management Software	-3.0	3.0	3.0	0.0	9.0
Website Development	65.0	30.0	0.0	0.0	95.0
New CRM	114.1	20.0	0.0	0.0	134.1
Regeneration Software	222.5	5.0	0.0	0.0	227.5
T-Enabling	90.0	90.0	0.0	0.0	180.0
Play Area - Hensingham	51.0	0.0	0.0	0.0	51.0
Cleator Moor Muga	19.0	0.0	0.0	0.0	19.0
Egremont Play Facility	0.0	49.0	0.0	0.0	49.0
Gosforth Muga	27.0	0.0	0.0	0.0	27.0
Seascale Wheeled Activity Site	0.0	54.0	0.0	0.0	54.0
Website Development	-35.0	0.0	0.0	0.0	-35.0
Chapel Street Car Park	19.0	0.0	0.0	0.0	19.0
North Shore Land Slippage William Pitt and Cliff					
Slippage Lonsdale House	-130.0	0.0	0.0	0.0	-130.0
NCL Contingency / Capital Contribution	130.0	133.0	140.0	0.0	403.0
Enterprise fund (WCDF)	62.0	0.0	0.0	0.0	62.0
Jacktrees Road Play Area	7.0				7.0
Kells Play Area	20.0				20.0
Lancashire Road Car Park, Millom	9.5				9.5
Ginns	120.0				120.0
Hospital Site	54.8				54.8
Saltom Pit	183.4				183.4
					0.0
Total Revised Capital Programme (excluding slippage)	1,345.3	696.0	377.0	189.0	2,607.3
4 Financing of programme (Summary)					
CBC Unapplied capital receipts					
CBC Usable Capital Receipts	-877.9	-593.0	-377.0	-189.0	-2,036.9
Other External	-448.4	-103.0			-551.4
Earmarked Reserves	-19.0				-19.0
Total Funding (excluding slippage)	-1,345.3	-696.0	-377.0	-189.0	-2,607.3
5 Capital receipts Unapplied					
Opening Balance (provisional)	-4,867.1	-4,126.3	-3,533.3	-3,156.3	
Receipts in Year	-137.2				
Utilised in Year	877.9	593.0	377.0	189.0	
Closing Balance (excluding impact of slippage)	-4,126.3	-3,533.3	-3,156.3	-2,967.3	

Capital Programme 2008/09 – Current Position disaggregated

Appendix B

GROSS EXPENDITURE	BUDGET				ACTUAL			VARIANCE (Forecast to Budgeted Total Capital Programme) (Over/Under(-)) h/(g-d) £	Notes on Variances
	Approved Bl/wd from 2007/08	Original Approved Capital Programme	Further Approvals During 2008/09	2008/09 Total Approved Capital Programme	Total Actual Gross Expenditure at 30th Nov	Accrued Expenditure / Prepayment)	Budget Managers Forecast Gross Expenditure Dec to March		
	a	b	c	d (a+b+c)	e	f	g	h (g-d)	
Corporate Dept									
Summary Management Information Systems	210,470	446,644	13,000	670,114	81,759	233,710	315,469	(334,645)	Under spend due to slippage on a number of projects, including Regeneration software (£183k), T-enabling (£52k), Financial management system (£55k) & New CRM (£39k). See Appendix D for details.
Public Buildings Property	78,459	313,000	0	391,459	69,746	206,588	386,340	(2,511)	£164k relates to project slippage (Surveys Cleaning report adopt drains), £102k relates to an underspend on the North Shore land allipage, £7.7k relates to expenditure matched by an increase in income (see notes on gross income below).
Leisure and Environmental Services Regeneration	80,582	0	133,500	214,082	116,969	103,197	220,166	(373,540)	£1.10k relates to NCL contribution (£130k) - in the main this is towards revenue related improvements and therefore approximately only £20k can be charged to the capital programme resulting in a £1.10k underspend. The figure is net of an overspend of £12k on Chapel Street Car Park (subject to approval this will be funded from a virement of part of the North shore underspend).
TOTAL CAPITAL PROGRAMME	2,887,087	759,644	585,692	4,032,403	1,271,573	34,372	1,398,756	52,289	Overspend offset by forecast income receipts in excess of budget. For notes on key variances at project level, see Appendix D.
					2,093,705	173,295	3,360,980	(671,743)	
GROSS INCOME									
	BUDGET				ACTUAL			VARIANCE (Forecast to Budgeted Total Capital Programme) (Over/Under(-)) h/(g-d) £	Notes on Variances
	Approved Bl/wd from 2007/08	Original Approved Capital Programme	Further Approvals During 2008/09	2008/09 Total Approved Capital Programme	Total Actual Gross Income at 30th Nov	Accrued Expenditure / Prepayment)	Budget Managers Forecast Gross Income for 2008/09		
	a	b	c	d (a+b+c)	e	f	g	h (g-d)	
Corporate Dept									
Summary Management Information Systems	(1,043,236)	-	-	(1,043,236)	(218,234)	(1,024,357)	(1,239,591)	(196,355)	Relates to Virtual Modelling Whitehaven Town Centre - the decrease in income nets off with an underspend, i.e. still net variance on project.
Public Buildings Property	(1,956,757)	(448,395)	(48,000)	(1,514,152)	(245,120)	(1,486,340)	(1,731,460)	(217,308)	Relates to Salton Fill - the decrease in income nets off with an underspend, i.e. still net variance on project.
Leisure and Environmental Services Regeneration	(22,521)	-	(97,000)	(119,521)	(26,886)	(122,938)	(149,824)	(30,303)	Key variance is against Hensingham Play Area, income against which is forecast to be £44k in excess of budget. This is matched by forecast spend in excess of budget. For details of key variances by project, see Appendix D.
TOTAL CAPITAL PROGRAMME	(1,043,236)	(448,395)	(48,000)	(1,514,152)	(245,120)	(1,486,340)	(1,731,460)	(217,308)	Income (matched by expenditure) in excess of budget was received in relation to 2 projects (Whitehaven Regeneration Project £187k & Basoon £30k). For details of key variances by project, see Appendix D.

Capital Programme 2008/09 -- Current Position disaggregated

NET POSITION	BUDGET					ACTUAL					VARIANCE								
	Approved 2007/08		Original 2008/09		Further Approvals During 2008/09	2008/09 Total Approved Capital Programme		Actual Net Expenditure / Prepayment (position at 30th Nov)		Budget Managers Forecast Net position (position Dec to Mar)	Total Forecast Net position for 2008/09		Variance (Forecast to Budgeted Total Capital Programme) (Over / Under (-))		Under / - Overspend		Required Slippage into 2009/10		
	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p	q	r	
Corporate Dept																			
Summary	210,470	446,644	-35,000	622,114		81,759	0	187,355	289,114				(353,000)	(1,000)				354,000	
Management Information Systems	78,459	313,000	0	391,459		69,746	112,614	206,998	386,946				(2,511)	1,754				757	
Public Buildings	1,043,069	0	73,797	1,116,866		463,658	27,259	289,114	751,031				(365,833)	201,353				164,482	
Property	86,061	0	36,500	122,561		90,083	0	-19,141	70,942				(23,619)	7,919				15,700	
Leisure and Environmental Services	231,251	0	52,000	283,251		1,053,339	34,372	-938,546	149,155				(144,086)	101,064				43,022	
Regeneration																			
TOTAL CAPITAL PROGRAMME	1,621,310	759,644	137,297	2,518,251		1,736,585	174,285	(393,630)	1,623,200				(889,051)	311,090				577,951	

DOPELAND BOROUGH COUNCIL										APPENDIX C
Detailed Monitoring and Year-End Forecast 2008/0										
Account No.	Account Name	Account Type	Account Description	Account Balance	Account Forecast	Account Variance	Account Forecast	Account Variance	Account Forecast	Account Variance
07024	Science and Service Records Working	07024		1,000	1,000	-3,000	3,000	3,000	3,000	
07025	New Zealand Alarm System	07025		5,824	35,000	40,925	44,535	44,535	44,535	
07026	Fire Alarm System	07026		12,475	12,000	24,475	23,800	23,800	23,800	
07027	Perimeter Alarm System	07027		4,000	4,000	1,000	1,000	1,000	1,000	
07028	William Development	07028		15,865	50,000	75,000	39,119	39,119	39,119	
07029	New CRM	07029		1,000	80,000	81,000	183,456	183,456	183,456	
07030	Registration Software	07030		1,000	1,000	1,000	1,000	1,000	1,000	
07031	Verbal Mediation Whitewater Town Centre	07031		10,000	20,000	30,000	49,000	49,000	49,000	
07032	Verbal Mediation Whitewater Town Centre	07032		28,555	28,555	28,555	1,648	1,648	1,648	
07033	Local Management Information Systems	07033		3,129	19,235	29,111	354,625	354,625	354,625	
07034	Public Buildings	07034		10,250	6,233	4,115				
07035	Checked Forward from 06/07	07035		1,000	1,000	1,000				
07036	Arbeits Management System	07036		2,000	2,000	2,000				
07037	Arbeits Management System	07037		2,000	2,000	2,000				
07038	Arbeits Management System	07038		2,000	2,000	2,000				
07039	Arbeits Management System	07039		2,000	2,000	2,000				
07040	Arbeits Management System	07040		2,000	2,000	2,000				
07041	Arbeits Management System	07041		2,000	2,000	2,000				
07042	Arbeits Management System	07042		2,000	2,000	2,000				
07043	Arbeits Management System	07043		2,000	2,000	2,000				
07044	Arbeits Management System	07044		2,000	2,000	2,000				
07045	Arbeits Management System	07045		2,000	2,000	2,000				
07046	Arbeits Management System	07046		2,000	2,000	2,000				
07047	Arbeits Management System	07047		2,000	2,000	2,000				
07048	Arbeits Management System	07048		2,000	2,000	2,000				
07049	Arbeits Management System	07049		2,000	2,000	2,000				
07050	Arbeits Management System	07050		2,000	2,000	2,000				
07051	Arbeits Management System	07051		2,000	2,000	2,000				
07052	Arbeits Management System	07052		2,000	2,000	2,000				
07053	Arbeits Management System	07053		2,000	2,000	2,000				
07054	Arbeits Management System	07054		2,000	2,000	2,000				
07055	Arbeits Management System	07055		2,000	2,000	2,000				
07056	Arbeits Management System	07056		2,000	2,000	2,000				
07057	Arbeits Management System	07057		2,000	2,000	2,000				
07058	Arbeits Management System	07058		2,000	2,000	2,000				
07059	Arbeits Management System	07059		2,000	2,000	2,000				
07060	Arbeits Management System	07060		2,000	2,000	2,000				
07061	Arbeits Management System	07061		2,000	2,000	2,000				
07062	Arbeits Management System	07062		2,000	2,000	2,000				
07063	Arbeits Management System	07063		2,000	2,000	2,000				
07064	Arbeits Management System	07064		2,000	2,000	2,000				
07065	Arbeits Management System	07065		2,000	2,000	2,000				
07066	Arbeits Management System	07066		2,000	2,000	2,000				
07067	Arbeits Management System	07067		2,000	2,000	2,000				
07068	Arbeits Management System	07068		2,000	2,000	2,000				
07069	Arbeits Management System	07069		2,000	2,000	2,000				
07070	Arbeits Management System	07070		2,000	2,000	2,000				
07071	Arbeits Management System	07071		2,000	2,000	2,000				
07072	Arbeits Management System	07072		2,000	2,000	2,000				
07073	Arbeits Management System	07073		2,000	2,000	2,000				
07074	Arbeits Management System	07074		2,000	2,000	2,000				
07075	Arbeits Management System	07075		2,000	2,000	2,000				
07076	Arbeits Management System	07076		2,000	2,000	2,000				
07077	Arbeits Management System	07077		2,000	2,000	2,000				
07078	Arbeits Management System	07078		2,000	2,000	2,000				
07079	Arbeits Management System	07079		2,000	2,000	2,000				
07080	Arbeits Management System	07080		2,000	2,000	2,000				
07081	Arbeits Management System	07081		2,000	2,000	2,000				
07082	Arbeits Management System	07082		2,000	2,000	2,000				
07083	Arbeits Management System	07083		2,000	2,000	2,000				
07084	Arbeits Management System	07084		2,000	2,000	2,000				
07085	Arbeits Management System	07085		2,000	2,000	2,000				
07086	Arbeits Management System	07086		2,000	2,000	2,000				
07087	Arbeits Management System	07087		2,000	2,000	2,000				
07088	Arbeits Management System	07088		2,000	2,000	2,000				
07089	Arbeits Management System	07089		2,000	2,000	2,000				
07090	Arbeits Management System	07090		2,000	2,000	2,000				
07091	Arbeits Management System	07091		2,000	2,000	2,000				
07092	Arbeits Management System	07092		2,000	2,000	2,000				
07093	Arbeits Management System	07093		2,000	2,000	2,000				
07094	Arbeits Management System	07094		2,000	2,000	2,000				
07095	Arbeits Management System	07095		2,000	2,000	2,000				
07096	Arbeits Management System	07096		2,000	2,000	2,000				
07097	Arbeits Management System	07097		2,000	2,000	2,000				
07098	Arbeits Management System	07098		2,000	2,000	2,000				
07099	Arbeits Management System	07099		2,000	2,000	2,000				
07100	Arbeits Management System	07100		2,000	2,000	2,000				
07101	Arbeits Management System	07101		2,000	2,000	2,000				
07102	Arbeits Management System	07102		2,000	2,000	2,000				
07103	Arbeits Management System	07103		2,000	2,000	2,000				
07104	Arbeits Management System	07104		2,000	2,000	2,000				
07105	Arbeits Management System	07105		2,000	2,000	2,000				
07106	Arbeits Management System	07106		2,000	2,000	2,000				
07107	Arbeits Management System	07107		2,000	2,000	2,000				
07108	Arbeits Management System	07108		2,000	2,000	2,000				
07109	Arbeits Management System	07109		2,000	2,000	2,000				
07110	Arbeits Management System	07110		2,000	2,000	2,000				
07111	Arbeits Management System	07111		2,000	2,000	2,000				
07112	Arbeits Management System	07112		2,000	2,000	2,000				
07113	Arbeits Management System	07113		2,000	2,000	2,000				
07114	Arbeits Management System	07114		2,000	2,000	2,000				
07115	Arbeits Management System	07115		2,000	2,000	2,000				
07116	Arbeits Management System	07116		2,000	2,000	2,000				
07117	Arbeits Management System	07117		2,000	2,000	2,000				
07118	Arbeits Management System	07118		2,000	2,000	2,000				
07119	Arbeits Management System	07119		2,000	2,000	2,000				
07120	Arbeits Management System	07120		2,000	2,000	2,000				
07121	Arbeits Management System	07121		2,000	2,000	2,000				
07122	Arbeits Management System	07122		2,000	2,000	2,000				
07123	Arbeits Management System	07123		2,000	2,000	2,000				
07124	Arbeits Management System	07124		2,000	2,000	2,000				
07125	Arbeits Management System	07125		2,000	2,000	2,000				
07126	Arbeits Management System	07126		2,000	2,000	2,000				
07127	Arbeits Management System	07127		2,000	2,000	2,000				
07128	Arbeits Management System	07128		2,000	2,000	2,000				
07129	Arbeits Management System	07129		2,000	2,000	2,000				
07130	Arbeits Management System	07130		2,000	2,000	2,000				
07131	Arbeits Management System	07131		2,000	2,000	2,000				
07132	Arbeits Management System	07132		2,000	2,000	2,000				
07133	Arbeits Management System	07133		2,000	2,000	2,000				
07134	Arbeits Management System	07134		2,000	2,000	2,000				
07135	Arbeits Management System	07135		2,000	2,000	2,000				
07136	Arbeits Management System	07136		2,000	2,000	2,000				
07137	Arbeits Management System	07137		2,000	2,000	2,000				
07138	Arbeits Management System	07138		2,000	2,000	2,000				
07139	Arbeits Management System	07139		2,000	2,000	2,000				
07140	Arbeits Management System	07140		2,000	2,000	2,000				
07141	Arbeits Management System	07141		2,000	2,000	2,000				
07142	Arbeits Management System	07142		2,000	2,000	2,000				
07143	Arbeits Management System	07143		2,000	2,000	2,000				
07144	Arbeits Management System	07144		2,000	2,000	2,000				
07145	Arbeits Management System	07145		2,000	2,000	2,000				
07146	Arbeits Management System	07146		2,000	2,000	2,000				
071										

