

**CAPITAL PROGRAMME – BUDGET MONITORING REPORT**

**EXECUTIVE MEMBER:** Councillor A Holliday, Deputy Leader  
**LEAD OFFICER:** Julie Crellin, Head of Finance and Management  
Information Systems  
**REPORT AUTHOR:** Alison Clark, Accountancy Services Manager

**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 31<sup>st</sup> 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 30<sup>th</sup> 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 30<sup>th</sup> 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 31<sup>st</sup> 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:

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

## 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.

<b>USABLE CAPITAL RECEIPTS</b>	<b>£</b>
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	<b>(4,622,111)</b>

### Notes:

- a. Total capital receipts reserve (unaudited) as at 1<sup>st</sup> 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
<b>1 Programme Approved by Executive on 26 February 2008</b>					
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
<b>Total Programme</b>	<b>758.6</b>	<b>460.0</b>	<b>237.0</b>	<b>189.0</b>	<b>1,645.6</b>
<b>2 Approved Amendments to Capital Programme (Detail)</b>					
<b>Executive 04 September 2007</b>					
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
	<b>97.0</b>	<b>103.0</b>	<b>0.0</b>	<b>0.0</b>	<b>200.0</b>
<b>Urgent Action 14 March 2008</b>					
Chapel Street Car Park	19.0				19.0
<b>Executive 12 August 2008</b>					
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
<b>WLR offer letter 22 February 2008</b>					
Virtual Whitehaven Project	48.0				48.0
<b>Urgent Action 6.1.08</b>					
Ginns	120.0				120.0
Hospital Site	54.8				54.8
<b>Urgent Action 21.6.08</b>					
Saltom Pit	183.4				183.4
	<b>585.7</b>	<b>236.0</b>	<b>140.0</b>	<b>0.0</b>	<b>961.7</b>
<b>3 Total Revised Capital Programme After Amendments</b>					
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
<b>Total Revised Capital Programme (excluding slippage)</b>	<b>1,345.3</b>	<b>696.0</b>	<b>377.0</b>	<b>189.0</b>	<b>2,607.3</b>
<b>4 Financing of programme (Summary)</b>					
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
<b>Total Funding (excluding slippage)</b>	<b>-1,345.3</b>	<b>-696.0</b>	<b>-377.0</b>	<b>-189.0</b>	<b>-2,607.3</b>
<b>5 Capital receipts Unapplied</b>					
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	
<b>Closing Balance (excluding impact of slippage)</b>	<b>-4,126.3</b>	<b>-3,533.3</b>	<b>-3,156.3</b>	<b>-2,967.3</b>	

Appendix B

COPELAND BOROUGH COUNCIL

Capital Programme 2008/09 – Current Summary

Corporate Dept	BUDGET				ACTUAL				VARIANCE	
	Original 2008/09		Further Approved During 2008/09		Total Actual at 30th Nov 2008		Forecast for balance of year 2008/09			TOTAL ESTIMATED OUTTURN 2008/09
	a	b	c	d	e	f	g	h		i
<b>EXPENDITURE</b>	£	£	£	£	£	£	£	£	£	£
Management Information Systems	210,470	445,644	13,000	670,114	81,759	112,614	233,710	315,469	(954,646)	
Public buildings	78,459	313,000	-	391,459	69,746	112,614	205,588	389,348	(2,511)	
Property	1,043,069	-	377,192	1,420,261	463,658	27,266	555,804	1,046,731	(375,641)	
Leisure and Environmental Services	80,582	-	133,500	214,082	116,959	-	103,797	220,756	6,684	
Regeneration	1,274,487	-	62,000	1,336,487	1,271,573	34,372	82,811	1,389,756	60,269	
<b>TOTAL CAPITAL PROGRAMME</b>	<b>2,687,067</b>	<b>759,644</b>	<b>585,692</b>	<b>4,032,403</b>	<b>2,003,705</b>	<b>174,245</b>	<b>1,182,710</b>	<b>3,360,680</b>	<b>(671,743)</b>	
<b>FUNDING</b>	£	£	£	£	£	£	£	£	£	£
Capital Receipts	(1,621,310)	(759,644)	(118,297)	(2,499,251)	-	-	-	(1,610,200)	(889,051)	
Other External Funding	(1,065,757)	-	(448,395)	(1,514,152)	-	-	-	(1,731,460)	(217,308)	
Other Reserves & contributions	(2,687,067)	(759,644)	(585,692)	(4,032,403)	-	-	-	(3,360,680)	(671,743)	
<b>TOTAL FUNDING</b>	<b>(5,374,134)</b>	<b>(1,518,388)</b>	<b>(1,152,384)</b>	<b>(8,044,906)</b>	<b>(1,686,863)</b>	<b>(1,207,442)</b>	<b>(1,614,260)</b>	<b>(4,508,565)</b>	<b>(4,508,565)</b>	

The programme variance is  
 Which is made up of:  
 Slippage (projects to be completed next year) 577,961  
 Forecast underspendings (budget not required) 311,050  
 And additional external funding (217,308)  
**671,743**

Check

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			Total Forecast Gross Expenditure for 2008/09
	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), Teleshop (£55k), 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	395,940	(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	80,592	0	133,500	214,092	116,969	103,197	220,766	(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).	
<b>TOTAL CAPITAL PROGRAMME</b>	<b>2,887,067</b>	<b>759,644</b>	<b>585,692</b>	<b>4,032,403</b>	<b>1,271,573</b>	<b>82,911</b>	<b>1,398,756</b>	<b>52,289</b>	<b>(671,743)</b>	Overspend offset by forecast income receipts in excess of budget. For notes on key variances at project level, see Appendix D.
GROSS INCOME										
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	(1,955,757)	(448,395)	(303,395)	(2,707,547)	(245,120)	(1,486,340)	(1,731,460)	(217,338)	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.	
<b>TOTAL CAPITAL PROGRAMME</b>	<b>(1,043,236)</b>	<b>(448,395)</b>	<b>(97,000)</b>	<b>(1,588,631)</b>	<b>(245,120)</b>	<b>(1,627,295)</b>	<b>(1,889,415)</b>	<b>(346,784)</b>	<b>(346,784)</b>	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	Other	Required Slippage into 2009/10	
	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p	q	
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	386,646				(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	-939,546	149,155				(144,086)	101,064			43,022	
Regeneration																		
<b>TOTAL CAPITAL PROGRAMME</b>	<b>1,621,310</b>	<b>759,644</b>	<b>137,297</b>	<b>2,518,251</b>		<b>1,798,585</b>	<b>174,285</b>	<b>(393,630)</b>	<b>1,629,200</b>				<b>(889,051)</b>	<b>311,090</b>			<b>577,951</b>	







COPELAND BOROUGH COUNCIL										APPENDIX C												
Detailed Monitoring and Year-End Forecast 2008/0																						
Grants	Capital	Income	Operating	Reserves	Reserves	Reserves	Reserves	Reserves	Reserves	Reserves	Reserves	Reserves	Reserves	Reserves	Reserves	Reserves	Reserves	Reserves	Reserves	Reserves		
2007/8	2008/9	2007/8	2008/9	2007/8	2008/9	2007/8	2008/9	2007/8	2008/9	2007/8	2008/9	2007/8	2008/9	2007/8	2008/9	2007/8	2008/9	2007/8	2008/9	2007/8	2008/9	
BEACON II - REPAIR & CONSERVATION	183,432	183,432	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BEACON II - INTERIOR WORKS	183,432	183,432	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BEACON II - PROFESSIONAL FEES	26,850	26,850	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BEACON II - MATERIALS	156,582	156,582	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BEACON II - CLEANING	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>449,896</b>	<b>449,896</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Community Renewal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Economic and Tourism	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Environment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fire	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Health	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Highways	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Housing	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Leisure and Culture	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Licensing	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Legal Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Libraries	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Marine	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Metropolitan	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Police	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Public Health	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Public Works	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Social Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Specialist Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Support Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Taxation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Training	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Waste	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Section projects should be looked at globally as income forecasts have been aggregated.

Project complete - undedicated income to cover provision of carriage shed from 2007/08. The budget is not required.

A forecast expense on the main funding bid was included, hence the deficit in the estimate.

Forecast expense due to delay in appointment other funding.

A revised funding bid has been submitted for this function, hence the deficit in advance.

## 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
<b>1 Programme Approved by Executive on 26 February 2008</b>					
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
<b>Total Programme</b>	<b>758.6</b>	<b>460.0</b>	<b>237.0</b>	<b>189.0</b>	<b>1,645.6</b>
<b>2 Approved Amendments to Capital Programme (Detail)</b>					
<b>Executive 04 September 2007</b>					
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
	<b>97.0</b>	<b>103.0</b>	<b>0.0</b>	<b>0.0</b>	<b>200.0</b>
<b>Urgent Action 14 March 2008</b>					
Chapel Street Car Park	19.0				19.0
<b>Executive 12 August 2008</b>					
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
<b>WLR offer letter 22 February 2008</b>					
Virtual Whitehaven Project	48.0				48.0
<b>Urgent Action 6.1.08</b>					
Ginns	120.0				120.0
Hospital Site	54.8				54.8
<b>Urgent Action 21.6.08</b>					
Saltom Pit	183.4				183.4
	<b>585.7</b>	<b>236.0</b>	<b>140.0</b>	<b>0.0</b>	<b>961.7</b>
<b>3 Total Revised Capital Programme After Amendments</b>					
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
<b>Total Revised Capital Programme (excluding slippage)</b>	<b>1,345.3</b>	<b>696.0</b>	<b>377.0</b>	<b>189.0</b>	<b>2,607.3</b>
<b>4 Financing of programme (Summary)</b>					
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
<b>Total Funding (excluding slippage)</b>	<b>-1,345.3</b>	<b>-696.0</b>	<b>-377.0</b>	<b>-189.0</b>	<b>-2,607.3</b>
<b>5 Capital receipts Unapplied</b>					
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	
<b>Closing Balance (excluding impact of slippage)</b>	<b>-4,126.3</b>	<b>-3,533.3</b>	<b>-3,156.3</b>	<b>-2,967.3</b>	

Appendix B

COPELAND BOROUGH COUNCIL

Capital Programme 2008/09 – Current Summary

Corporate Dept	BUDGET				ACTUAL				VARIANCE
	Approved Bkwd from 2007/08	Original 2008/09 Approved Capital Programme	Further Approvals During 2008/09	TOTAL APPROVED CAPITAL PROGRAMME 2008/09	Total Actual at 30th Nov 2008	Accruals	Forecast for balance of year	TOTAL ESTIMATED OUTTURN 2008/09	
	a	b	c	d (a+b+c)	e	f	g	h (e+f+g)	i (h-i)
	£	£	£	£	£	£	£	£	£
<b>EXPENDITURE</b>									
Summary	210,470	445,644	13,000	670,114	81,759	-	233,710	315,469	(854,645)
Management Information Systems	78,459	313,000	-	391,459	69,746	112,614	205,588	287,948	(2,511)
Public Buildings	1,043,069	-	377,192	1,420,261	463,659	27,266	555,804	1,046,731	(372,541)
Property	80,582	-	133,500	214,082	116,959	-	103,797	220,756	6,654
Leisure and Environmental Services	1,274,487	-	62,000	1,336,487	1,271,573	34,372	82,811	1,388,756	69,269
Regeneration	2,687,067	759,644	585,692	4,032,403	2,003,705	174,245	1,182,710	3,360,660	(671,743)
<b>TOTAL CAPITAL PROGRAMME</b>									
	(1,821,310)	(759,644)	(118,297)	(2,699,251)				(1,610,200)	(889,051)
<b>FUNDING</b>									
Capital Receipts	(1,065,757)	(448,395)	(19,000)	(1,533,152)				(1,731,460)	217,308
Other External Funding	(2,687,067)	(759,644)	(585,692)	(4,032,403)				(3,360,660)	(671,743)
<b>TOTAL FUNDING</b>									

The programme variance is  
 Which is made up of:  
 Slippage (projects to be completed next year) 577,961  
 Forecast underspendings (budget not required) 311,050  
 And additional external funding (217,308)  
 671,743

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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			Total Forecast Gross Expenditure for 2008/09
	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 (£55k), 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	395,940	(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	80,592	0	133,500	214,092	116,969	103,197	220,766	(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).	
<b>TOTAL CAPITAL PROGRAMME</b>	<b>2,887,067</b>	<b>759,644</b>	<b>585,692</b>	<b>4,032,403</b>	<b>1,271,573</b>	<b>82,911</b>	<b>1,398,756</b>	<b>52,289</b>	<b>(671,743)</b>	Overspend offset by forecast income receipts in excess of budget. For notes on key variances at project level, see Appendix D.
GROSS INCOME										
Corporate Dept										
Summary Management Information Systems	(1,043,236)	-	-	(1,043,236)	(218,234)	(1,024,357)	(1,239,591)	1,846	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	(1,955,757)	(448,395)	(303,395)	(2,707,547)	(245,120)	(1,486,340)	(1,731,460)	7,705	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.	
<b>TOTAL CAPITAL PROGRAMME</b>	<b>(1,043,236)</b>	<b>(448,395)</b>	<b>(303,395)</b>	<b>(1,795,026)</b>	<b>(245,120)</b>	<b>(1,627,235)</b>	<b>(1,889,874)</b>	<b>(146,355)</b>	<b>(217,308)</b>	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	Other	Required Slippage into 2009/10	
	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p	q	
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	386,646				(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																		
<b>TOTAL CAPITAL PROGRAMME</b>	<b>1,621,310</b>	<b>759,644</b>	<b>137,297</b>	<b>2,518,251</b>		<b>1,736,585</b>	<b>174,285</b>	<b>(393,630)</b>	<b>1,623,200</b>				<b>(889,051)</b>	<b>311,090</b>			<b>577,951</b>	

Table with multiple columns for budget categories, fiscal years (08/01, 09/01, 10/01, 11/01, 12/01, 01/02), and sub-categories. The table lists various items under 'Cape Fear Borough Council' and is labeled 'Detailed Monitoring and Year-End Forecast 2008/09'.

COPELAND BOROUGH COUNCIL  
Detailed Monitoring and Year-End Forecast 2008/09

APPENDIX C

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COPELAND BOROUGH COUNCIL

Detailed Monitoring and Year-End Forecast 2008/09

APPENDIX C

Project Name	Budget Manager	Grant Centre	Actual Expenditure (Year to Date)			Budget			Year End Forecast			Variance (Forecast to Budget)			Notes
			Actual	Approved	Actual	Actual	Approved	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast		
<b>Section:</b>															
<b>BEACON HILL REPAIR &amp; CONSERVATION</b>															
S Pinner		07765	-183,432	-183,432	-183,432	-183,432	-183,432	-183,432	-183,432	-183,432	-183,432	-183,432	-183,432	-183,432	
S Pinner		07765	38,135	38,135	38,135	38,135	38,135	38,135	38,135	38,135	38,135	38,135	38,135	38,135	
S Pinner		07765	598,824	598,824	598,824	598,824	598,824	598,824	598,824	598,824	598,824	598,824	598,824	598,824	
S Pinner		07765	95,649	95,649	95,649	95,649	95,649	95,649	95,649	95,649	95,649	95,649	95,649	95,649	
S Pinner		07765	45,889	45,889	45,889	45,889	45,889	45,889	45,889	45,889	45,889	45,889	45,889	45,889	
S Pinner		07765	4,218	4,218	4,218	4,218	4,218	4,218	4,218	4,218	4,218	4,218	4,218	4,218	
S Pinner		07765	407	407	407	407	407	407	407	407	407	407	407	407	
S Pinner		07765	464,856	464,856	464,856	464,856	464,856	464,856	464,856	464,856	464,856	464,856	464,856	464,856	
S Pinner		07765	34,372	34,372	34,372	34,372	34,372	34,372	34,372	34,372	34,372	34,372	34,372	34,372	
<b>Total</b>			<b>15,892</b>	<b>15,892</b>	<b>15,892</b>	<b>15,892</b>	<b>15,892</b>	<b>15,892</b>	<b>15,892</b>	<b>15,892</b>	<b>15,892</b>	<b>15,892</b>	<b>15,892</b>	<b>15,892</b>	
<b>Section:</b>															
<b>Community Renewal</b>															
<b>Countywide</b>															
D Viner		07988	15,892	15,892	15,892	15,892	15,892	15,892	15,892	15,892	15,892	15,892	15,892	15,892	
<b>Total</b>			<b>15,892</b>	<b>15,892</b>	<b>15,892</b>	<b>15,892</b>	<b>15,892</b>	<b>15,892</b>	<b>15,892</b>	<b>15,892</b>	<b>15,892</b>	<b>15,892</b>	<b>15,892</b>	<b>15,892</b>	
<b>Economic and Tourism</b>															
D Viner		07988	76,892	76,892	76,892	76,892	76,892	76,892	76,892	76,892	76,892	76,892	76,892	76,892	
S Walker		07974	14,862	14,862	14,862	14,862	14,862	14,862	14,862	14,862	14,862	14,862	14,862	14,862	
F Walker		07994	62,000	62,000	62,000	62,000	62,000	62,000	62,000	62,000	62,000	62,000	62,000	62,000	
F Walker		07988	7,828	7,828	7,828	7,828	7,828	7,828	7,828	7,828	7,828	7,828	7,828	7,828	
F Walker		07988	2,900	2,900	2,900	2,900	2,900	2,900	2,900	2,900	2,900	2,900	2,900	2,900	
F Walker		07988	10,092	10,092	10,092	10,092	10,092	10,092	10,092	10,092	10,092	10,092	10,092	10,092	
F Walker		07988	54,183	54,183	54,183	54,183	54,183	54,183	54,183	54,183	54,183	54,183	54,183	54,183	
<b>Total</b>			<b>242,719</b>	<b>242,719</b>	<b>242,719</b>	<b>242,719</b>	<b>242,719</b>	<b>242,719</b>	<b>242,719</b>	<b>242,719</b>	<b>242,719</b>	<b>242,719</b>	<b>242,719</b>	<b>242,719</b>	
<b>Total Economic and Tourism</b>															
<b>Total</b>			<b>5,892,159</b>	<b>5,892,159</b>	<b>5,892,159</b>	<b>5,892,159</b>	<b>5,892,159</b>	<b>5,892,159</b>	<b>5,892,159</b>	<b>5,892,159</b>	<b>5,892,159</b>	<b>5,892,159</b>	<b>5,892,159</b>	<b>5,892,159</b>	
<b>Total Capital Programme</b>															
<b>Total</b>			<b>1,759,955</b>	<b>1,759,955</b>	<b>1,759,955</b>	<b>1,759,955</b>	<b>1,759,955</b>	<b>1,759,955</b>	<b>1,759,955</b>	<b>1,759,955</b>	<b>1,759,955</b>	<b>1,759,955</b>	<b>1,759,955</b>	<b>1,759,955</b>	

Section projects should be looked at globally as income forecasts have been aggregated.

Project complete - undeposited mites in over provision of passage other than 2007/08. The budget is not required.

A revised funding bid has been submitted. Please refer to the other in the column.

Forecast expense due to delay in completion other funding.

A revised funding bid has been submitted for this function, hence the delay in advance.