

**PROVISIONAL CAPITAL OUTTURN 2008/09**

**EXECUTIVE MEMBER:** Cllr E Woodburn  
**LEAD OFFICER:** Julie Crellin, Head of Finance and Management  
 Information Systems  
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**Summary & Recommendations:**

The report provides the Executive with the provisional outturn position at the year-end 31<sup>st</sup> March 2009 for the 2008/09 Capital Programme for both Housing and Non-Housing.

The revised capital programme approval for 2008/09 is £3,338,555 plus slippage from previous years of £4,787,128, resulting in a total revised programme of £8,125,683 for 2008/09.

The provisional gross expenditure outturn position for the capital budget, after adjustments to transfer revenue expenditure out is £4,642,683. The provisional gross underspend against the expenditure budget is therefore £3,483,000.

Income received in relation to the 2008/09 capital programme totalled £3,148,895 against a revised budget of £4,235,884 resulting in a variance of £1,086,989. This is set out in Appendix A and Tables 2 and 3 in the report.

The provisional net variance against budget, for the capital programme is, therefore an underspend of £2,396,010, being:

	£
Net revenue adjustment	398,035
Slippage (projects to be completed in 09/10)	2,537,876
Under/overspends on projects	335,738
Grant income due back to funder	6,310
Additional LABGI funded activity	(53,655)
Housing income in advance c/fwd to match future spend	(828,294)
	2,396,010

Slippage into 2009/10 has been reported during the year, and it relates in the main to three areas which were reported both to the February and April meeting of Executive ; housing capital programme, specific MIS projects and the drainage adoption project.

It should be noted that the information contained in this report is provisional prior to the formal audit process. The Statement of Accounts for 2008/09 will be presented to the Audit Committee on 26<sup>th</sup> June for approval on behalf of the

Council, and this will be followed by a three-month audit process.

**Recommendations:**

The Executive is asked to:

- (i) Note the provisional outturn gross underspend as at 31 March 2009 of £3,483,000.
- (ii) Consider and agree the carry forward requests of £2,537,876, of which £1,683,464 relates to the Housing Programme.
- (iii) Consider the revised programme for 2009/10, as detailed in Appendix B, including the amendments to the Housing Capital Programme to reflect income received in advance of 2008/09.

## **2 INTRODUCTION**

- 2.1 The monitoring of the capital programme is programmed to be undertaken monthly and a report to the Executive is presented at the end of each quarter. The Executive received a report at its April meeting which set out the monitoring position at 28<sup>th</sup> February. This report provides an update to that report, setting out the financial out-turn for the Council's Capital Programme.
- 2.2 The forecast variance reported to Executive in April 2009 was an underspend against the gross expenditure budget of £2,705,858.
- 2.3 Since the last report, a detailed review of individual transactions coded to capital projects has been undertaken. This formed a key closedown task of the 2008/09 accounts in preparation for the compilation of the Financial Statements, drawing on experience developed during the 2006/07 and 2007/08 closure activities.
- 2.4 Section 11 of the 2003 Local Government Act controls the use of capital receipts. The uses specified are limited and expenditure deemed to be revenue cannot be funded from capital receipts. Transactions coded to the capital programme were therefore reviewed to determine whether they were capital or revenue. During this validation work, revenue expenditure has been found to have been treated as capital, and this has been corrected prior to finalisation of the Financial Statements 2008/09 (pre audit). Further work will commence upon completion of the draft accounts to provide assurance on the appropriateness of the programme going forward, i.e. to ensure only expenditure deemed capital is charged to the capital programme. Capital financing is a technical area within local government accounting and adherence to the regulations requires detailed application.
- 2.5 The report sets out the financial implications arising from the out-turn including the impact on capital resources for 2009/10. Executive is asked to note that the information contained in this report is provisional and subject to the formal audit process. Any significant changes required following the approval of the 2008/09 accounts will, if required, be reported to a future Executive meeting.

### 3 THE CAPITAL PROGRAMME 2008/09

3.1 As a result of continuing detailed work on the capital programme, during quarter four, and the closure of accounts period, a number of adjustments have been reflected in the capital budget as follows:

	Expend £	Income £	Net £	Notes
<b>Budget reported to Exec in April '09</b>	<b>8,022,953</b>	<b>(4,062,154)</b>	<b>3,960,799</b>	
Albion Sq	(200,000)	100,000	(100,000)	2009/10 project included in 2008/09 in period 11 monitoring.
Additional approvals:				
Millom Swimming Pool	87,230	(87,230)		- Fully funded
Pow Beck - Engage Dev Partner	5,000	(5,000)		- Fully funded
Pow Beck Valley stadium	25,500	(5,500)	20,000	LABGI funding secured.
Building Grants (Egremont)	176,000	(176,000)		- Fully funded.
GIS enhancement	9,000	-	9,000	
<b>Adjusted budget 2008/09</b>	<b>8,125,683</b>	<b>(4,235,884)</b>	<b>3,889,799</b>	

3.2 The adjusted gross expenditure budget for the capital programme 2008/09 is £8,125,683 and this was to be funded from external contributions of £4,235,884. It is against this revised budget, the provisional outturn is considered.

3.3 The provisional gross out-turn position for the 2008/09 capital programme, prior to transfers to revenue is shown in Table 1 over the page. This is the basis upon which the capital programme has been monitored during the year by budget managers.

3.4 This shows a net variance of £2,873,614, before the adjustment for transfers to revenue, actioned in the closure period to ensure compliance with capital financing regulations. The net variance shows carryforwards to 2009/10 of £2,537,876, of which £1,683,464 relates to housing, £313,413 from property (land drainage scheme) and a series of IT/T-enabling projects slippage of £439,587. The provisional position for 2008/09 after all carry forwards have been taken into account, therefore, is an underspend of £335,738, which represents a reduced call upon capital reserves in funding the 2008/09 programme.

**Table 1 – Underspending Against the Capital Programme 2008/09**

Corporate Department	Revised Annual Budget £	Provisional Outturn Expenditure £	Variance £	Adjustments:		Adjusted variance £	Being:	
				Additional expenditure fully grant funded £	Other expenditure (LABGI funded & repayment of grant) £		Carry forwards to 2009/10 £	Under / (over) spend £
Management Information Systems	679,114	238,405	440,709	(6,912)	-	433,797	439,587	(5,790)
Public Buildings	447,459	431,659	15,800	(764)	-	15,035	15,035	-
Property (C&P and EH)	1,596,261	1,177,509	418,752	(43,707)	-	375,045	313,413	61,632
Leisure and Environmental Services	301,312	215,188	86,124	(37,754)	(6,310)	42,060	36,744	5,316
Regeneration	1,466,987	1,551,107	(84,120)	205,478	53,655	175,013	49,633	125,380
<b>TOTAL NON-HOUSING CAPITAL PROGRAMME</b>	<b>4,491,133</b>	<b>3,613,868</b>	<b>877,265</b>	<b>116,341</b>	<b>47,345</b>	<b>1,040,951</b>	<b>854,412</b>	<b>186,539</b>
Housing	3,634,550	1,801,887	1,832,663		-	1,832,663	1,683,464	149,199
<b>TOTAL CAPITAL PROGRAMME</b>	<b>8,125,683</b>	<b>5,415,755</b>	<b>2,709,928</b>	<b>116,341</b>	<b>47,345</b>	<b>2,873,614</b>	<b>2,537,876</b>	<b>335,738</b>

163,686

2,873,614

- 3.5 The provisional outturn is set out in detail, project by project, in Appendix A.
- 3.6 The gross expenditure is funded by a combination of external grants, contributions and the Council's capital reserves. This is set out in Table 3 in Section 5.1 (page 10).
- 3.7 However, the provisional net outturn position needs to be amended to take account of the transfers to revenue actioned in the closure of accounts period. This is consistent with the reporting of capital transactions in the (draft) Statement of Accounts 2008/09.
- 3.8 Table 2 over the page takes the provisional outturn gross expenditure (£5,415,755) and the provisional income (£3,523,931) i.e. net outturn of £1,891,824 and makes adjustments for those items which cannot be funded from capital resources, in accordance with the capital financial regulations. The impact is reflected in the provisional revenue outturn reported elsewhere on this agenda.

- 3.9 The provisional net outturn position for the 2008/09 capital programme after transfers to revenue is as follows after revenue transfers, is £1,493,788.

**Table 2 : Amended Net Provisional Outturn – Capital Programme 2008/09**

Corporate Department	Provisional Outturn - Gross Expenditure for 2008/09 £	Provisional Outturn - Gross Income for 2008/09 £	Provisional Outturn - net £	Revenue Adjustment - Expenditure £	Revenue Adjustment - Income £	Net Revenue adjustment £	Adjusted outturn - Expenditure £	Adjusted outturn - Income £	Adjusted Outturn - Net £
Management Information Systems	238,405	(41,088)	197,317	(17,243)	-	(17,243)	221,162	(41,088)	180,074
Public Buildings	431,659	(55,236)	376,424	(186,259)	-	(186,259)	245,401	(55,236)	190,165
Property(C&P and EH)	1,177,509	(470,688)	706,821	(246,887)	152,153	(94,734)	930,622	(318,535)	612,087
Leisure and Environmental Services	215,188	(168,997)	46,191	(55,202)	16,476	(38,726)	159,986	(152,521)	7,465
Regeneration	1,551,107	(1,329,214)	221,893	(267,481)	206,407	(61,074)	1,283,626	(1,122,808)	160,818
<b>TOTAL NON-HOUSING CAPITAL PROGRAMME</b>	<b>3,613,868</b>	<b>(2,065,223)</b>	<b>1,548,645</b>	<b>(773,071)</b>	<b>375,036</b>	<b>(398,036)</b>	<b>2,840,797</b>	<b>(1,690,187)</b>	<b>1,150,609</b>
Housing	1,801,887	(1,458,708)	343,179	-	-	-	1,801,887	(1,458,708)	343,179
<b>TOTAL CAPITAL PROGRAMME</b>	<b>5,415,755</b>	<b>(3,523,931)</b>	<b>1,891,824</b>	<b>(773,071)</b>	<b>375,036</b>	<b>(398,036)</b>	<b>4,642,684</b>	<b>(3,148,895)</b>	<b>1,493,788</b>

#### 4 KEY VARIANCES AND CARRY FORWARD REQUESTS

4.1 The variances are reported against the un-adjusted budget (i.e. prior to revenue adjustment) as the Managers have been monitoring against this during the year. These are set out in detail in Appendix A.

#### 4.2 Management Information Systems (Services wide)

4.2.1 The Management Information Systems capital programme projected outturn for 2008/09 prior to the revenue adjustment is a gross spend of £238k against a gross expenditure budget of £679k giving a variance of £441k. The net variance for 2008/09, taking into account grant income receipts being £7k less than budgeted, was £434k; consisting of £440k of work which has slipped into 2009/10 and overspends against budget, totalling £6k, on projects. The key variances are set out in paragraphs 4.2.3 to 4.2.7 below.

4.2.2 The overspends of £6k relate to two projects. Firstly performance management software (£1.4k) – this relates to a timing issue rather than a realised overspend against the projects overall budget; the project is progressing faster than originally anticipated and spend originally budgeted to

take place in 2009/10 (the approved budget for which is £7k) has been incurred in 08/09. Overall, the project is forecast to be within budget. Secondly, Virtual Modelling Whitehaven Town Centre – this was originally budgeted as 100% grant funded however the agreement with the funding body states that 4% of total costs of £45k are to be funded by the Council. Therefore, £2k overspend is to be funded from Capital receipts unapplied, with the balance funded from LABGI. This will be reflected in the 2009/10 capital monitoring.

- 4.2.3 New FMS – slippage totalling £80k has been provisionally recognised. Members will recall that the original programme of work to improve TASK reporting was reviewed in October but closure of 2006/07 and 2007/08 accounts and vacancies delayed progress. Since then work to support the closure of accounts 2008/09 has commenced. This includes writing key reports and the implementation of a Fixed Asset module. This work will continue in 2009/10 and further enhancements will be required to ensure compliance with International Financial Reporting Standards (IFRS). Once the IFRS requirements are clarified by the Local Authority Accounting Standards Committee, the detail of the work will be revised and reported.
- 4.2.4 Website Development - £31k slippage. This relates to work on the self service element of the website (e.g. online payments) which is not yet complete. Work is in train to develop e-forms for specific services (e.g. payment of bulk collections) and this is interlinked to the CRM project.
- 4.2.5 New CRM – the provisional outturn against this project includes £124k of slippage. This is primarily due to the project manager leaving and not being replaced until Jan 09 combined with a delay in the purchase of telephony equipment. The slippage carried forward into 2009/10 will be spent on telephony such as systems integration.
- 4.2.6 Regeneration software - the forecast spend for the year is £72k against a budget of £184k resulting in forecast slippage of £112k. This is due to difficulties in securing the contract and ensuring project management was in place. This project has been the subject of a specific report to Executive during the latter half of 2008/09, which set out the revised project timescale. It is expected that the project will complete by summer 2009.
- 4.2.7 T-enabling – the provisional outturn against this project includes £71k of slippage. Members will recall that, due to delays with the blueprint, CRM/back office integration work has slipped. The CRM basic system and new website have now been delivered and the corporate complaints system has been operational since early April '09.
- 4.3 **Public Buildings (Contracts and Projects)**
- 4.3.1 The provisional outturn capital spend on Public Buildings is £432k against a budget of £447k and income is forecast to be £55k against a budget of £56k, giving a net underspend against budget of £15k.

4.3.2 This underspend is primarily against public buildings condition survey backlog (£12k) and includes few small overspends against projects (totaling £2k). Subject to approval, this balance will be carried forward to fund repairs to Millom Station in 09/10. The underspend in relation to public buildings condition survey is slippage, and to an extent, some slippage is expected in the five year rolling programme of works, as the work is programmed as a result of the findings of the conditions survey.

#### 4.4 **Property (Contracts and Projects and Environmental Health)**

4.4.1 A net spend of £707k is provisionally recognised against a net budget of £1,082k for property, resulting in a net variance of £375k for the year ended 31<sup>st</sup> March 2009. Of this, £313k has been identified as carry forward requests relating to work that has slipped into 2009/10. The balance of £62k relates to forecast net realised under and overspends against projects as follows;

4.4.1.1 A realised underspend of £55k against North shore land slippage – members will recall the project is now complete. The underspend is primarily due to an overestimation of funding required to be carried forward from previous years to complete the project.

4.4.1.2 An underspend of £10k against the Ginns Hospital site project, this is in line with previous forecasts.

4.4.1.3 An overspend against Chapel Street car park of £10k arising from problems in drilling the borehole. Members will recall that it this overspend (then estimated at £9.8k) against this phase of the project was reported to the meeting of the Executive on 21<sup>st</sup> April 2009.

4.4.2 The carry forward balance of £313k relates primarily to Surveys Cleansing repairs drain project, managed by Environmental Health. Members will recall that a number of areas of slippage totaling £305k were reported at the April 2009 meeting. Since then work has again slipped slightly, resulting in an increase in the slippage figure of £8k. This is not an under spend as the project will still ultimately require delivery and a report detailing progress and future phases will be presented to Members in the Autumn. The slippage primarily relates to; the Bankhead Estate project (£15k) which has been delayed due to the chosen contractor's commitments; the Orgill adoption scheme (£150k) which has been delayed due to the Flooding/Coastal Engineering post being vacant; and £140k to be utilised in future years, subject to Member approval, on a continuation of the surveys commenced in 2008/09 plus other works including Mirehouse, areas B-D and Coronation Drive, Frizington.

#### 4.5 **Leisure and Environmental Services**

4.5.1 The L&ES capital programme provisional outturn as at 31<sup>st</sup> March 2009 is a net spend of £46k against a net budget of £95k (a variance of £49k under budget). £6k of this relates to grant income received in excess of expenditure on Town Head Tip and this will be returned to the funding body. £38k relates to slippage, primarily Seascale Gabion baskets (£8k) and Whitehaven cemetery (£21k). The Whitehaven cemetery slippage relates to mains diversion, waste water monitoring, works to extension and the construction of memorial wall for green burial area. The remaining £5k relates to the net effect of under and overspends against projects as set out below.

4.5.2 Mirehouse Flood Alleviation project has overspent by £2k and Lancashire Road by £0.3k. These will be funded via the Survey Cleansing repairs drain project budget outlined in 3.1.1 and the works fulfil that brief. This will be reflected in the final carryforwards to 2009/10 after the closure of the accounts. An underspend of £7.5k has been provisionally realised against the Silecroft Public conveniences project, this is unchanged from the figure reported to the April meeting.

#### 4.6 Regeneration

4.6.1 The net Regeneration capital programme provisional outturn is a net spend of £222k against a net budget of £343k (a variance of £121k for the year ended 31<sup>st</sup> March 2009). The variance consists of; £50k slippage, £125k relating to the net effect of realised under and over spends and (£54k) expenditure funded from LABGI.

4.6.2 The slippage primarily relates to Market Towns Regeneration – capital infrastructure £30k (unchanged from the figure reported at the April meeting) on which work has yet to start due to staffing issues. Subject to member approval of the carry forward, it will be spent in 2009/10 as follows: £20k on the Egremont Castle Pavilion and £10k on Millom Gateway.

4.6.3 The key realised underspends relating to regeneration are against the former Cleator Moor Co-op (£102k) which has now completed, and relates to over-estimation in the budget setting process, the Beacon (£30k), which arose due to an under accrual of income due in relation to 2007/08. These are partially offset by overspends as follows; Pow Beck Valley Stadium Project (£13k), which will be funded from LABGI Whitehaven allocation and this will be adjusted in the new year, as we have assumed (prudently) useable capital receipts for the purposes of finalising the capital reserves.

#### 4.7 Housing

4.7.1 The provisional variance against the expenditure budget of £3,635k is an underspend of £1,833k. Of this £150k relates to provisional net realised underspends and, £1,683k relates to slippage to be carried forward into 2009/10.



- 4.7.2 The provisional net realised underspend of £150k is primarily due to an underspend against the Trusteel remedial works. The provisional outturn against budget as at 31<sup>st</sup> March 2009 for the Trusteel project was an underspend of £208k. Of this, it is estimated that £58k will be required to fund slippage of works into 2009/10 (as noted in paragraph 4.7.3.6 below) with the balance of £150k recognised as an underspend in 2008/09. The underspend has arisen due to actual work required and carried out being less than originally planned.
- 4.7.3 The provisional slippage of £1,683k against housing capital budgets relates to the following areas of the housing capital programme;
- 4.7.3.1 Renovation grants - £1,075k; due primarily to the residual effects of historic staffing turnover and vacancies and delays in the introduction of the Home Renewal Assistance Programme. However, the Housing section is working hard to address the backlog and the full 2008/09 underspend has been committed based on initial applications received. It is therefore requested that members approve the underspend be carried forward to meet these applications in 2009/10. See paragraph 7.4 for details of the proposed housing budget for 2009/10.
- 4.7.3.2 Home repair assistance - £41k; it is anticipated that only £19k of this will be required to fund activities which have slipped into 2009/10. It is therefore proposed that the remaining £22k be vired to help fund Disabled Facilities Grants in 2009/10.
- 4.7.3.3 Empty properties - £5k; work slipped into 09/10.
- 4.7.3.4 Disabled Facilities Grants - £42k; again due primarily to the residual effects of historic staffing turnover and vacancies. However, as a result of increased capacity and direction within the Housing Section during 2008/09, activity levels picked up significantly during the final quarter of the year and Management expect this increased activity to continue in 2009/10. It is therefore proposed that the underspend be carried forward to help fund the continuing mandatory disabled facilities grant programme in 09/10.
- 4.7.3.5 Basket Road capital scheme implementation - £460k; the design stage is now completed and implementation will take place in early 2009/10 subject to members approval of the carry forward of slippage.
- 4.7.3.6 Trusteel structural remedial works - £58k; as noted in paragraph 4.7.2, an underspend of £150k has been provisionally recognised against this project. The remaining variance between the 2008/09 budget and provisional actual expenditure for the year of £58k relates to work that has slipped into 2009/10.

## 5 FINANCING OF CAPITAL PROGRAMME 2008/09

5.1 Utilisation of resources to fund the 2008/09 Capital Programme in the light of the provisional outturn is estimated as follows:

**Table 3 – Financing of the Capital Programme 2008/09**

Financing	Revised Annual Budget £	Provisional Outturn £	Capital Funding £	Revenue Funding £
<b>NON-HOUSING</b>				
** Useable Capital Receipts	(2,523,251)	(679,610)	(679,610)	
Useable Capital Receipts - Crematorium		(168,550)	(168,550)	
** Useable Capital receipts - VAT sharing		(262,524)	(262,524)	
Revenue (funding revenue spend only)		(398,035)		(398,035)
Revenue grants (funding revenue spend only)		(375,036)		(375,036)
LABGI (Capital only)		(20,928)	(20,928)	
Other External Funding	(1,948,882)	(1,690,187)	(1,690,187)	
Other Reserves & contributions	(19,000)	(19,000)	(19,000)	
<b>TOTAL NON-HOUSING</b>	<b>(4,491,133)</b>	<b>(3,613,870)</b>	<b>(2,840,798)</b>	<b>(773,072)</b>
<b>HOUSING</b>				
** Capital Receipts	(347,548)	(139,164)	(139,164)	
** Capital Receipts - Preserved Right to buy	(1,000,000)	(204,015)	(204,015)	
Other External Funding	(2,287,002)	(1,458,708)	(1,458,708)	
<b>TOTAL HOUSING</b>	<b>(3,634,550)</b>	<b>(1,801,887)</b>	<b>(1,801,887)</b>	
<b>TOTAL CAPITAL PROGRAMME</b>	<b>(8,125,683)</b>	<b>(5,415,756)</b>	<b>(4,642,685)</b>	<b>(773,071)</b>
NB Capital Programme funded from External Grants			(3,148,895)	
Capital Programme funded from Crem EMR fund			(168,850)	
Capital Programme funded by Capital Reserves			(1,324,940)	

## 6 CAPITAL RESOURCES

6.1 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 have been used to fund the capital programme. This is reflected in the (draft) Statement of Accounts 2008/09. The provisional Useable Capital Receipts Reserve as at 31st March 2009 is £6,230,631. This does not take into account funding of expenditure which has slipped into 2009/10. The impact of this is set out in paragraph 7.2 below.

**Table 4 – Movement on Usable Capital Receipts Reserve in 2008/09**

Useable Capital Receipts Reserve	Opening balance 1/04/08	Provisional Outturn Expenditure	Provisional Outturn Assets outside capital prog.	Provisional Outturn Other	Earmarking sinking funds	Provisional Outturn Income	Provisional Closing balance 31/03/09
	£	£	£	£	£	£	£
Capital receipts from sale of assets and repayment of 3rd party loans	(2,330,239)	818,775	17,500	(1,510)	168,550	(209,432)	(1,536,357)
Crematorium Sinking Fund	-	-	-	-	(168,550)	-	(168,550)
Preserved Right to Buy	(1,956,150)	204,015	-	1,664	-	-	(1,750,471)
Residual Right to Buy	(1,349,385)	-	-	-	-	-	(1,349,385)
VAT sharing receipt	(1,400,000)	262,524	-	-	-	-	(1,137,476)
<b>TOTAL Useable Capital Receipts Reserve</b>	<b>(7,035,774)</b>	<b>1,285,313</b>	<b>17,500</b>	<b>154</b>	<b>-</b>	<b>(497,824)</b>	<b>(6,230,631)</b>

## 7 REVISED CAPITAL PROGRAMME 2009/10

- 7.1 Appendix A to the report presents an amended Capital Programme for 2009/10. This takes account of a revision of projected housing grant income (see paragraph 7.4 for details) other factors affecting the Council's Capital Programme and the impact of the 2008/09 outturn.
- 7.2 The revised forecast balances on the useable capital receipts reserves for 2009/10 amended for the items set out in paragraphs 7.3 to 7.4 below (and assumes agreement of the 08/09 slippage), would be as follows (see paragraph 6.1 for the 2008/09 provisional movements):

	£
<b>Provisional Usable Receipts Reserve as at 1st April '09</b>	<b>(6,230,631)</b>
Grants Receivable in relation to the 09/10 capital programme:	
Government: Disabled Facilities Grant	(842,000)
Local Authority Housing Capital	(210,000)
Other Capital Grants	(292,000)
Expected receipts from sale of assets:	(1,756,000)
Slippage from 08/09	2,537,876
External funding relating to slippage from 08/09	(828,294)
	<u>1,709,582</u>
09/10 approved capital programme	3,318,710
Requested amendments to 09/10 capital programme	142,000
	<u>3,460,710</u>
<b>Estimated Useable Receipts Reserve as at 31<sup>st</sup> March 2010</b>	<b><u>(4,160,339)</u></b>

### 7.3 Non-Housing

- 7.3.1 The non-housing capital programme for 2009/10 approved at the February 2009 Council meeting was £1,708,710. £1,516,710 of this is to be funded from useable capital receipts (this includes £168,550 of receipts earmarked in 2008/09 for the Crematorium). The balance of £192,000 will be funded from external grants.
- 7.3.2 Since the February meeting, a further £200,000 has been approved, £100,000 of which will be funded from external grants and the balance of £100,000 from capital receipts.
- 7.3.3 This takes the total approved non-housing capital programme for 2009/10, before slippage brought forward from 2008/09 to £1,908,710. Slippage against non-housing capital projects in 2008/09 totalled £854,412 (all funded from useable capital receipts), the 2009/10 capital programme, inclusive of this slippage figure would therefore be £2,763,122.

### 7.4 Housing

- 7.4.1 The proposed housing capital budget for 2009/10 taken to Council on 24<sup>th</sup> February set out budgets of £1,200k and £210k against Renovation Grants and Disabled Facilities Grants respectively. This is to be increased from the £500k draw down from the preserved right to buy capital receipts reserve in 2009/10, following confirmation of the 2007/08 Accounts in March.
- 7.4.2 Members will remember that the Preserved right to buy receipts reserve was specifically set up for the purpose of supporting grants received in respect of housing renovations and disabled facilities. The provisional closing balance on the reserve as at 31<sup>st</sup> March 2009 is (£1,750,471). After funding housing programme slippage from 2008/09 and previous years of £796,786 and drawing down £500,000 in support of the 2009/10 programme, the estimated balance available for future housing capital programme work on this reserve as at 31<sup>st</sup> March would be (£453,685).
- 7.4.3 Confirmation of the external funding allocation for 2009/10 has now been received and is, unfortunately, lower than anticipated (£842k rather than £1,210k). This reduction in funding is the result of a change in the calculation methodology used by the Department of Communities and Local Government and is being challenged by a number of Authorities.
- 7.4.4 Appendix A has been adjusted to reflect both the £500k use of reserves and the reduction in external funding available. It has also been updated to set out the housing capital programme in more detail.
- 7.4.5 Demand for disabled facility grants (a mandatory activity) and renewal financial assistance is strong and, now staff are in place, the Council is well positioned to respond to demand. Members are therefore requested to note the reduction in external funding available to support these activities and to

acknowledge the draw down of £500k from the preserved right to buy reserve to fund renewal financial assistance and disabled facility grants in 2009/10.

7.4.6 The revised 2009/10 housing capital programme for 2009/10 is £1,552,000. Slippage against the housing capital programme in 2008/09 totalled £1,683,464. The total 2009/10 housing capital programme for 2009/10, inclusive of slippage, would, therefore, be £3,235,464. £1,296,786 of this would be funded from the preserved right to buy capital receipts reserve, £58,384 from the general useable capital receipts reserve, and £1,880,294 from external grants.

#### 7.5 Impact on capital resources of the 2009/10 capital programme (including slippage)

7.5.1 Taking into account the revisions (including slippage) relating to the 2009/10 capital programme set out above and assuming forecast receipts from the sale of assets during 2009/10 of £1,756,000, capital resources as at 31<sup>st</sup> March 2010 are estimated to be as follows.

**Table 5 – Projected Usable Capital Receipts Reserve at 31<sup>st</sup> March 2010**

Useable Capital Receipts Reserve	Provisional Opening balance 1/04/09	Pre 09/10 Slippage	09/10 programme	09/10 budgeted capital receipts	Estimated Closing balance 31/03/10
	£	£	£	£	£
Capital receipts from sale of assets and repayment of 3rd party loans	(1,536,357)	912,796	1,448,160	(1,756,000)	(931,401)
Crematorium Sinking Fund	(168,550)		168,550		-
Preserved Right to Buy	(1,750,471)	796,786	500,000		(453,685)
Residual Right to Buy	(1,349,385)				(1,349,385)
VAT sharing receipt	(1,425,868)				(1,425,868)
<b>TOTAL Useable Capital Receipts Reserve</b>	<b>(6,230,631)</b>	<b>1,709,582</b>	<b>2,116,710</b>	<b>(1,756,000)</b>	<b>(4,160,339)</b>

**8 FINANCIAL AND HUMAN RESOURCES IMPLICATIONS (INCLUDING SOURCES OF FINANCE)**

8.1 The capital programme has been monitored and reported to Members quarterly, throughout the year. The reporting of the provisional outturn position is part of that budget monitoring and reporting cycle. It is particularly important that the funding of the capital programme is clearly understood, as much of the funding of the programme is from external sources.

**9 PROJECT AND RISK MANAGEMENT**

9.1 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.

**10 IMPACT ON CORPORATE PLAN**

10.1 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 – Detailed Provisional Outturn Capital Programme 2008/09  
Appendix B – Revised Capital Programme 2009/10 – 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	Nothing further to add

Is this a Key Decision?    Yes

COPELAND BOROUGH COUNCIL									
Detailed Monitoring and Year-End Provisional Outturn 2008/09									
Project	2008/09 Total Approved Capital Programme Expenditure (£)	2008/09 Total Approved Capital Programme Expenditure (£)	2008/09 Total Approved Capital Programme Expenditure (£)	2008/09 Total Approved Capital Programme Expenditure (£)	2008/09 Total Approved Capital Programme Expenditure (£)	2008/09 Total Approved Capital Programme Expenditure (£)	2008/09 Total Approved Capital Programme Expenditure (£)	2008/09 Total Approved Capital Programme Expenditure (£)	2008/09 Total Approved Capital Programme Expenditure (£)
	2008/09 Total Approved Capital Programme Expenditure (£)	2008/09 Total Approved Capital Programme Expenditure (£)	2008/09 Total Approved Capital Programme Expenditure (£)	2008/09 Total Approved Capital Programme Expenditure (£)	2008/09 Total Approved Capital Programme Expenditure (£)	2008/09 Total Approved Capital Programme Expenditure (£)	2008/09 Total Approved Capital Programme Expenditure (£)	2008/09 Total Approved Capital Programme Expenditure (£)	2008/09 Total Approved Capital Programme Expenditure (£)
Revenues and Benefits Remote Working GIS	4,000.00	4,000.00	9,000.00	3,690.50	4,000.00	15,309.50	4,000.00	4,000.00	4,000.00
New Financial Mgmt System	65,460.00	65,460.00	15,784.86	15,784.86	79,675.14	79,675.14	79,675.14	79,675.14	79,675.14
E-Market Place	39,335.00	39,335.00	29,053.00	29,053.00	69,222.00	69,222.00	69,222.00	69,222.00	69,222.00
Portable Devices	2,875.00	2,875.00	4,375.00	4,375.00	12,674.00	12,674.00	12,674.00	12,674.00	12,674.00
Performance Management Software	3,800.00	3,800.00	4,452.00	4,452.00	13,750.00	13,750.00	13,750.00	13,750.00	13,750.00
Website Development	76,000.00	76,000.00	44,452.00	44,452.00	120,848.00	120,848.00	120,848.00	120,848.00	120,848.00
New CRM	129,119.00	129,119.00	4,650.00	4,650.00	134,469.00	134,469.00	134,469.00	134,469.00	134,469.00
Regeneration Software	184,825.00	184,825.00	72,146.00	72,146.00	256,971.00	256,971.00	256,971.00	256,971.00	256,971.00
Marketplace									
T-Enabling	50,000.00	50,000.00	19,049.00	19,049.00	69,049.00	69,049.00	69,049.00	69,049.00	69,049.00
Virtual Meeting Whiteboard Town Centre	46,000.00	46,000.00	46,000.00	46,000.00	92,000.00	92,000.00	92,000.00	92,000.00	92,000.00
Total Management Information Systems	625,114.00	625,114.00	235,404.86	235,404.86	860,518.86	860,518.86	860,518.86	860,518.86	860,518.86
Public Buildings (Contracts and Projects)	23,000.00	23,000.00	23,000.00	23,000.00	46,000.00	46,000.00	46,000.00	46,000.00	46,000.00
Carpet Forward from 06/07	4,115.00	4,115.00	4,115.00	4,115.00	8,230.00	8,230.00	8,230.00	8,230.00	8,230.00
Mooney Park	3,442.00	3,442.00	3,442.00	3,442.00	6,884.00	6,884.00	6,884.00	6,884.00	6,884.00
Crematorium	35,000.00	35,000.00	36,725.00	36,725.00	71,725.00	71,725.00	71,725.00	71,725.00	71,725.00
Bascom Refurbishment	4,012.00	4,012.00	1,153.00	1,153.00	5,165.00	5,165.00	5,165.00	5,165.00	5,165.00
Public Car Usage	96,000.00	96,000.00	66,236.00	66,236.00	162,236.00	162,236.00	162,236.00	162,236.00	162,236.00
Client Meet Public Office	3,000.00	3,000.00	3,796.00	3,796.00	6,796.00	6,796.00	6,796.00	6,796.00	6,796.00
Francis Group Practice	3,880.00	3,880.00	3,133.00	3,133.00	7,013.00	7,013.00	7,013.00	7,013.00	7,013.00
Public Taxis									
Kilstone Road									
Compassy (Public Bys)									
Public Bldg Cardiac Surgery Pablos	313,000.00	313,000.00	300,614.19	300,614.19	613,614.19	613,614.19	613,614.19	613,614.19	613,614.19
Total Public Buildings	447,482.00	447,482.00	437,699.19	437,699.19	885,181.19	885,181.19	885,181.19	885,181.19	885,181.19
Primary Contracts, Projects and Env Health	9,794.00	9,794.00	9,500.00	9,500.00	19,294.00	19,294.00	19,294.00	19,294.00	19,294.00
North Street Public Bldg (Contract PM and Staff)	3,418.00	3,418.00	285,640.00	285,640.00	289,058.00	289,058.00	289,058.00	289,058.00	289,058.00
Chapel Street Car Park	81,899.00	81,899.00	91,899.00	91,899.00	173,798.00	173,798.00	173,798.00	173,798.00	173,798.00
Crematorium Upgrade - Sinking Fund	175,000.00	175,000.00	175,000.00	175,000.00	350,000.00	350,000.00	350,000.00	350,000.00	350,000.00
INCL Crematorium Capital Contribution	85,000.00	85,000.00	84,230.00	84,230.00	169,230.00	169,230.00	169,230.00	169,230.00	169,230.00

APPENDIX A

Skills of met under/over spend

Grant funding to meet excess of spend (to be repaid)

Other LAAG Slippage into 2009/10

Required Slippage into 2009/10

Grant funding

Total





COPELAND BOROUGH COUNCIL										APPENDIX A				
Detailed Monitoring and Year-End Provisional Outturn 2008/09														
Corporate Project	Budgeted Gross Expenditure	Budgeted Gross Income	Budgeted Net	Provisional Outturn	Provisional Net	Provisional Gross Expenditure	Provisional Gross Income	Provisional Net	Verifiable Provisional Outturn	Verifiable Provisional Gross Expenditure	Verifiable Provisional Gross Income	Verifiable Provisional Net	Split of net under/over spend	
													Under/Over (Over/Under)	Required (Under/Over)
Millm & Haverston MT Flood	14,335.00	-	14,335.00	62,000.00	62,000.00	62,000.00	-	62,000.00	62,000.00	62,000.00	-	62,000.00	-	-
Millm & Haverston MT Flood	67,800.00	-	67,800.00	62,000.00	62,000.00	62,000.00	-	62,000.00	62,000.00	62,000.00	-	62,000.00	-	-
Pow Beck Flood Risk Assessment	2,085.00	-	2,085.00	62,000.00	62,000.00	62,000.00	-	62,000.00	62,000.00	62,000.00	-	62,000.00	-	-
Pow Beck Valley Stadium Project	49,877.00	(23,877.00)	26,000.00	62,000.00	62,000.00	62,000.00	-	62,000.00	62,000.00	62,000.00	-	62,000.00	-	-
Pow Beck Valley Corridor Site Investigation	-	-	-	62,000.00	62,000.00	62,000.00	-	62,000.00	62,000.00	62,000.00	-	62,000.00	-	-
Pow Beck Valley Corridor Site Investigation	-	-	-	62,000.00	62,000.00	62,000.00	-	62,000.00	62,000.00	62,000.00	-	62,000.00	-	-
Pow Beck Valley Railway Road Land Reclaim	-	-	-	62,000.00	62,000.00	62,000.00	-	62,000.00	62,000.00	62,000.00	-	62,000.00	-	-
Pow Beck Valley Railway Road Land Reclaim	-	-	-	62,000.00	62,000.00	62,000.00	-	62,000.00	62,000.00	62,000.00	-	62,000.00	-	-
Market Towns Regeneration - Capital Infrastructure	30,000.00	-	30,000.00	62,000.00	62,000.00	62,000.00	-	62,000.00	62,000.00	62,000.00	-	62,000.00	-	-
Capital Estate	1,006,616.00	(1,006,616.00)	-	62,000.00	62,000.00	62,000.00	-	62,000.00	62,000.00	62,000.00	-	62,000.00	-	-
Forefront Historic Buildings Grant	6,605.00	-	6,605.00	62,000.00	62,000.00	62,000.00	-	62,000.00	62,000.00	62,000.00	-	62,000.00	-	-
Total Economic and Tourism	1,340,899.00	(1,103,735.00)	237,164.00	62,000.00	62,000.00	62,000.00	-	62,000.00	62,000.00	62,000.00	-	62,000.00	-	-
Phenacos	-	-	-	62,000.00	62,000.00	62,000.00	-	62,000.00	62,000.00	62,000.00	-	62,000.00	-	-
Townships Heritage Initiative	-	-	-	62,000.00	62,000.00	62,000.00	-	62,000.00	62,000.00	62,000.00	-	62,000.00	-	-
Milom Hens Scheme	50,000.00	(20,000.00)	30,000.00	62,000.00	62,000.00	62,000.00	-	62,000.00	62,000.00	62,000.00	-	62,000.00	-	-
Whitburn Thri	50,000.00	(20,000.00)	30,000.00	62,000.00	62,000.00	62,000.00	-	62,000.00	62,000.00	62,000.00	-	62,000.00	-	-
Total Planning	50,000.00	(20,000.00)	30,000.00	62,000.00	62,000.00	62,000.00	-	62,000.00	62,000.00	62,000.00	-	62,000.00	-	-
Total Repetition	1,466,987.00	(1,123,735.00)	343,252.00	62,000.00	62,000.00	62,000.00	-	62,000.00	62,000.00	62,000.00	-	62,000.00	-	-
TOTAL NON-HOUSING CAPITAL PROGRAMME	4,491,133.00	(1,949,882.00)	2,541,251.00	3,613,865.14	3,613,865.14	3,613,865.14	-	3,613,865.14	3,613,865.14	3,613,865.14	-	3,613,865.14	-	-
Housing Grants & Financial Assistance	-	-	-	3,613,865.14	3,613,865.14	3,613,865.14	-	3,613,865.14	3,613,865.14	3,613,865.14	-	3,613,865.14	-	-
Housing Grants & Financial Assistance	-	-	-	3,613,865.14	3,613,865.14	3,613,865.14	-	3,613,865.14	3,613,865.14	3,613,865.14	-	3,613,865.14	-	-
Hone Repair Assistance	89,709.00	(50,000.00)	39,709.00	3,613,865.14	3,613,865.14	3,613,865.14	-	3,613,865.14	3,613,865.14	3,613,865.14	-	3,613,865.14	-	-
Renovation Grants	910,087.00	(350,000.00)	560,087.00	3,613,865.14	3,613,865.14	3,613,865.14	-	3,613,865.14	3,613,865.14	3,613,865.14	-	3,613,865.14	-	-
Capital Housing	946,489.00	(795,000.00)	151,489.00	3,613,865.14	3,613,865.14	3,613,865.14	-	3,613,865.14	3,613,865.14	3,613,865.14	-	3,613,865.14	-	-
Capital Housing	946,489.00	(795,000.00)	151,489.00	3,613,865.14	3,613,865.14	3,613,865.14	-	3,613,865.14	3,613,865.14	3,613,865.14	-	3,613,865.14	-	-
Disabled Facilities Grants	396,617.00	(209,000.00)	187,617.00	3,613,865.14	3,613,865.14	3,613,865.14	-	3,613,865.14	3,613,865.14	3,613,865.14	-	3,613,865.14	-	-
Basket Road - Lead Distric Consultancy	30,000.00	-	30,000.00	3,613,865.14	3,613,865.14	3,613,865.14	-	3,613,865.14	3,613,865.14	3,613,865.14	-	3,613,865.14	-	-
Basket Road - Capital Scheme Implementation	460,000.00	(460,000.00)	-	3,613,865.14	3,613,865.14	3,613,865.14	-	3,613,865.14	3,613,865.14	3,613,865.14	-	3,613,865.14	-	-
Greenbank Conditions Survey	38,500.00	(38,500.00)	-	3,613,865.14	3,613,865.14	3,613,865.14	-	3,613,865.14	3,613,865.14	3,613,865.14	-	3,613,865.14	-	-
Sub total	3,287,002.00	(2,287,002.00)	1,000,000.00	3,613,865.14	3,613,865.14	3,613,865.14	-	3,613,865.14	3,613,865.14	3,613,865.14	-	3,613,865.14	-	-
Structural Remedial Works	-	-	-	3,613,865.14	3,613,865.14	3,613,865.14	-	3,613,865.14	3,613,865.14	3,613,865.14	-	3,613,865.14	-	-
Structural Remedial Works - Trustal Office	347,548.00	-	347,548.00	3,613,865.14	3,613,865.14	3,613,865.14	-	3,613,865.14	3,613,865.14	3,613,865.14	-	3,613,865.14	-	-
Sub total	347,548.00	-	347,548.00	3,613,865.14	3,613,865.14	3,613,865.14	-	3,613,865.14	3,613,865.14	3,613,865.14	-	3,613,865.14	-	-
TOTAL CAPITAL PROGRAMME - HOUSING	3,634,550.00	(2,287,002.00)	1,347,548.00	3,613,865.14	3,613,865.14	3,613,865.14	-	3,613,865.14	3,613,865.14	3,613,865.14	-	3,613,865.14	-	-
TOTAL CAPITAL PROGRAMME	8,125,663.00	(4,255,884.00)	3,869,779.00	3,613,865.14	3,613,865.14	3,613,865.14	-	3,613,865.14	3,613,865.14	3,613,865.14	-	3,613,865.14	-	-

COPELAND BOROUGH COUNCIL						COPELAND BOROUGH COUNCIL						APPENDIX A		
Detailed Monitoring and Year-E						Detailed Monitoring and Year-End Provisional Outturn 2008/09								
REVENUE ADJUSTMENT														
Project	Gross Expenditure for 2008/09 £	Gross Income for 2008/09 £	Net unclassified provisional outturn £	Revenue Adjustments - Income £	Adjusted Expenditure £	Adjusted Expenditure £	Adjusted Expenditure £	Adjusted Expenditure £	Adjusted Expenditure £	Adjusted Expenditure £	Adjusted Expenditure £	Adjusted Expenditure £	Adjusted Expenditure £	Adjusted Expenditure £
Management Information Systems														
Revenues and Benefits Remise Working	3,650.50		3,650.50						3,650.50					3,650.50
GIS														
New Financial Mgmt System	15,784.85		15,784.85	(2,430.00)					13,354.85					13,354.85
E-Market Places	29,053.00		29,053.00	(7,160.00)					21,893.00					21,893.00
Portable Data	4,375.00		4,375.00						4,375.00					4,375.00
Performance Management Software	44,152.00		44,152.00	(166.00)					44,046.00					44,046.00
Website Development	4,550.00		4,550.00						4,550.00					4,550.00
New CRM	72,148.00		72,148.00	(1,047.95)					71,100.15					71,100.15
Reception Software														
Marketplace														
T-Enabling	19,049.00		19,049.00	(3,599.33)					15,449.67					15,449.67
Virtual Modelling/Withdrawn Town Centre	45,502.50		45,502.50	(4,088.00)					42,602.50					42,602.50
Total Urbanism/Information Systems	238,404.66		238,404.66	(4,088.00)					221,151.63					221,151.63
Public Buildings (Contracts and Projects)														
Carried Forward from 06/07	23,000.00		23,000.00						23,000.00					23,000.00
Arise/Management Strategy	4,115.00		4,115.00						4,115.00					4,115.00
Mersey Parks	3,590.00		3,590.00						3,590.00					3,590.00
Greenium	36,725.00		36,725.00						36,725.00					36,725.00
Balcon Refurbishment	1,153.00		1,153.00						1,153.00					1,153.00
Phoenix Court	65,236.00		65,236.00	(55,235.52)					9,990.48					9,990.48
Phoenix Court Upgrading	3,786.00		3,786.00						3,786.00					3,786.00
Phoenix Court Repairs	3,133.00		3,133.00						3,133.00					3,133.00
Public Toilet	337.00		337.00						337.00					337.00
Kirkstone Road														
Contingency (Public Bldgs)	300,614.19		300,614.19	(146,602.15)					154,012.04					154,012.04
Public Bldgs Contingency Survey Backlog	431,856.19		431,856.19	(65,235.52)					366,620.67					366,620.67
Total Public Buildings	9,500.00		9,500.00						9,500.00					9,500.00
Property (Contracts, Projects and Env Health)	285,640.00		285,640.00	(40.00)					285,600.00					285,600.00
Disabled Access Public Bldgs														
Shire Land Storage William Pitt and Cliff St Bannay Lyziate House	91,890.00		91,890.00						91,890.00					91,890.00
Chapel Street Car Park	175,600.00		175,600.00	(6,450.00)					169,150.00					169,150.00
Ormaton/ Ubbetham, Shilsham Eynd														
NCL Contingency/ Capital Contribution	84,239.00		84,239.00	(27,759.99)					56,479.01					56,479.01

COPELAND BOROUGH COUNCIL		COPELAND BOROUGH COUNCIL		Detailed Monitoring and Year-End Provisional Outturn 2009/09		APPENDIX A			
Detailed Monitoring and Year-End Provisional Outturn 2009/09		Detailed Monitoring and Year-End Provisional Outturn 2009/09		Detailed Monitoring and Year-End Provisional Outturn 2009/09		Detailed Monitoring and Year-End Provisional Outturn 2009/09			
Dept	Project	Gross Expenditure for 2009/09	Gross Income for 2009/09	Net Provisional Profit/Loss	Revenue Adjustments - Expenditure	Revenue Adjustment - Income	Adjusted Return Expenditure	Adjusted Return Income	Adjusted Provisional Outturn Net
	Surrey Chesham Leisure Club	11,716.00	-	11,716.00	(11,716.00)	-	-	-	-
	Leisure Centre	124,410.00	(124,410.00)	-	-	124,410.00	-	124,410.00	-
	Herold Site	54,797.00	-	54,797.00	(54,797.00)	-	-	-	-
	Whitnash Road Project	21,723.00	21,723.00	-	-	-	-	-	-
	Building Grants (Cleaver Moor)	130,483.00	(130,483.00)	-	-	21,723.00	-	21,723.00	-
	Building Grants (Egmont)	3,324.00	(3,324.00)	-	-	6,020.00	-	6,020.00	-
	Salmon Hill	184,788.00	(184,788.00)	-	-	-	-	-	-
	Town Property	1,177,896.00	(476,698.00)	706,821.00	(246,886.89)	152,153.00	830,423.31	830,423.31	7,663,377.31
	Welfare and Environmental Services	1,758.00	-	1,758.00	-	-	-	-	-
	Enforcement (Chesham System)	4,020.00	(10,340.00)	(6,316.00)	(4,020.00)	10,340.00	-	10,340.00	-
	Town Head Tie	1,885.00	-	1,885.00	-	-	-	-	-
	Mirynose Flood Alleviation	7,488.00	-	7,488.00	-	-	-	-	-
	Caslon Basins - Sewerage	11,995.00	-	11,995.00	-	-	-	-	-
	Whitnash Cemetery	10,000.00	-	10,000.00	-	-	-	-	-
	Railings For Henstead Open Space	7,488.00	(11,995.00)	(4,507.00)	-	-	-	-	-
	Streetscene St Eves, Evesham	10,000.00	-	10,000.00	-	-	-	-	-
	Revolving (incl Compositing / Plastic bottles)	-	-	-	-	-	-	-	-
	Shirecroft Public Conveniences	7,000.00	-	7,000.00	-	-	-	-	-
	Jackdaws Road Play Area	14,593.00	-	14,593.00	-	-	-	-	-
	Kells Play Area	9,760.00	-	9,760.00	-	-	-	-	-
	Lanshire Road Car Park, Milton	110,241.00	(110,242.00)	(1.00)	-	-	-	-	-
	Play Area - Hensingham	28,850.00	-	28,850.00	-	-	-	-	-
	Swalesford Mews	11,680.00	-	11,680.00	-	-	-	-	-
	Swalesford Mews	25,650.00	(25,650.00)	-	-	-	-	-	-
	Swalesford Mews	11,680.00	(11,680.00)	-	-	-	-	-	-
	Swalesford Mews	215,188.00	(168,997.00)	46,191.00	(65,202.00)	16,876.00	189,865.00	(169,921.00)	7,465.00
	Swalesford Mews	3,315.00	(3,315.00)	-	-	-	-	-	-
	Swalesford Mews	15,760.00	(15,760.00)	-	-	-	-	-	-
	Swalesford Mews	94.00	(94.00)	-	-	-	-	-	-
	Swalesford Mews	25,650.00	(25,650.00)	-	-	-	-	-	-
	Swalesford Mews	3,283.00	(3,283.00)	-	-	-	-	-	-
	Swalesford Mews	36,121.00	(25,758.00)	10,363.00	(10,315.71)	16,400.29	16,400.29	16,400.29	16,400.29
	Swalesford Mews	27,320.00	-	27,320.00	(10,315.71)	-	-	-	-
	Swalesford Mews	27,320.00	-	27,320.00	(10,315.71)	-	-	-	-
	Swalesford Mews	87,250.00	(45,000.00)	42,250.00	(84,520.00)	45,000.00	2,850.00	2,850.00	2,850.00
	Swalesford Mews	6,177.00	(12,698.00)	(6,521.00)	(4,821.00)	4,821.00	16,177.00	16,177.00	16,177.00
	Swalesford Mews	50,845.00	(32,577.00)	18,268.00	(32,577.00)	18,268.00	50,845.00	50,845.00	50,845.00
	Swalesford Mews	104,195.00	(104,195.00)	-	(104,195.00)	104,195.00	-	-	-

COPELAND BOROUGH COUNCIL		COPELAND BOROUGH COUNCIL		APPENDIX A					
Detailed Monitoring and Year-End		Detailed Monitoring and Year-End Provisional Outturn 2008/09							
Dept	Project	Gross Expenditure for 2008/09	Gross Income for 2008/09	Not transferred provisions outturn	Revised Allocation Expenditure	Revenue Adjustments	Adjusted outturn Expenditure	Adjusted outturn Revenue	Adjusted Provisional Outturn Net
Corporate		£	£	£	£	£	£	£	£
	Wilton & Inverness M11 Proj	62,000.00	-	62,000.00	-	-	62,000.00	-	62,000.00
	Pow Beck Flood Risk Assessment	62,975.00	-	62,975.00	-	-	62,975.00	-	62,975.00
	Equipmant M11 Proj	62,975.00	(20,553.00)	33,383.00	(2,131.00)	-	60,445.00	(20,553.00)	30,892.00
	Pow Beck Valley Station Project	3,470.00	(1,959.00)	(1,599.00)	-	1,959.00	-	-	-
	Pow Beck Valley Cycle/Skate Site Investigation	10,932.00	(10,032.43)	899.57	(13,710.00)	-	-	-	-
	Pow Beck Valley Cycle/Skate Site Investigation	3,470.00	-	3,470.00	(10,932.00)	-	-	-	-
	Pow Beck Valley Railway Road Land Handover	10,932.00	-	10,932.00	-	-	-	-	-
	Pow Beck Valley Ennisea Dev Partner	1,048,219.00	(1,048,238.00)	(18.99)	(15,582.21)	15,622.21	1,032,636.88	(1,032,636.79)	1.09
	Inverness Town Regeneration - Capital								
	Infrastructure								
	Coastal Fringe								
	Egmont Historic Buildings Grant								
	Total Economic and Tourism	1,457,204.00	(1,284,822.43)	172,381.57	(220,440.21)	181,666.64	1,246,763.88	(1,102,962.79)	143,801.09
	Planning:								
	Townscap: Hebden Initiative								
	Milton Hall Scheme	50,462.00	5,021.00	55,483.00	-	-	55,483.00	-	55,483.00
	Widening: FH	50,462.00	(19,825.00)	30,637.00	-	(5,021.00)	25,616.00	(19,825.00)	5,791.00
	Total Planning	100,924.00	(14,804.00)	86,120.00	-	(5,021.00)	81,095.00	(19,825.00)	61,270.00
	Total Regeneration	1,558,128.00	(1,329,214.43)	228,913.57	(687,480.22)	205,066.64	1,283,226.17	(1,122,807.79)	160,418.38
	TOTAL NON-HOUSING CAPITAL PROGRAMME	3,843,968.14	(2,065,222.45)	1,778,745.69	(773,071.38)	375,035.64	2,840,736.76	(1,898,182.21)	942,554.55
	Housing:								
	Grants & Financial Assistance								
	Home Repair Assistance	28,436.00	(28,000.00)	436.00	-	-	436.00	-	436.00
	Grants	781,706.00	(781,705.00)	1.00	-	-	1.00	-	1.00
	Removal Grants								
	Energy Provisions								
	Disabled Facilities Grants	345,107.00	(206,000.00)	139,107.00	-	-	139,107.00	(206,000.00)	(66,893.00)
	Basilar Road - Land Drain Consultancy	27,873.00	-	27,873.00	-	-	27,873.00	-	27,873.00
	Basilar Road - Council Scheme Implementation	309,601.00	(309,600.00)	1.00	-	-	1.00	-	1.00
	Wrethhouse Clearance	60,000.00	-	60,000.00	-	-	60,000.00	-	60,000.00
	Greenbelt Conditions Survey	1,622,723.00	(1,458,708.00)	164,015.00	-	-	164,015.00	-	164,015.00
	Sub total	3,415,745.00	(3,233,433.00)	182,312.00	(773,071.38)	375,035.64	1,801,867.00	(1,458,708.00)	343,159.00
	Structural Remedial Works								
	Structural Remedial Works - Trusteel	139,164.00	-	139,164.00	-	-	139,164.00	-	139,164.00
	Office	139,164.00	-	139,164.00	-	-	139,164.00	-	139,164.00
	Sub total	278,328.00	-	278,328.00	-	-	278,328.00	-	278,328.00
	TOTAL CAPITAL PROGRAMME - HOUSING	3,694,073.00	(3,233,433.00)	460,640.00	(773,071.38)	375,035.64	2,080,195.00	(1,458,708.00)	621,487.00
	TOTAL CAPITAL PROGRAMME	7,538,041.14	(5,298,655.45)	2,239,385.69	(1,546,142.76)	750,071.28	4,920,931.76	(3,356,890.21)	1,564,041.55

EXECUTIVE 30th JUNE 2009

APPENDIX B

PROPOSED CAPITAL PROGRAMME - EXPENDITURE

Provisional slippage for the 2008/09 Capital Programme, the 3 year capital programme 2009/10 to 2011/12 and forecasts for the period 2009/10 to 2011/12 use of capital receipts

	2008/09	2009/10			2010/11		2011/12		
	Slippage £'000	Existing programme Feb 09 Council £'000	Further approvals £'000	New bids / changes to bids £'000	TOTAL 09/10 Including slippage	Existing programme Feb 09 Council £'000	New bids / changes to bids £'000	Existing programme Feb 09 Council £'000	New bids / changes to bids £'000
<b>OTHER (CORPORATE)</b>									
<b>Corporate Department:</b>									
Management Information Systems									
Revenues and Benefits Remote Working	4,000				4,000				
New Financial Mgmt System	79,675				79,675				
E-Market Place	9,282				9,282				
New CRM	124,469	20,000			144,469				
T-Enabling	70,951	90,000			160,951				
Website Development	30,848	30,000			60,848				
Portable Devices	2,675				2,675				
GIS Upgrade		10,000			10,000				
Regeneration Software	112,377	28,000			140,377				
Performance Management Software		6,500			6,500				
Waste Route Optimisation using GIS		32,500			32,500	3,000			
Data Capture	5,310	30,000			35,310				
<b>Management Information Systems - Total</b>	<b>439,587</b>	<b>247,000</b>			<b>686,587</b>	<b>3,000</b>			
<b>Public Buildings</b>									
Moreley Parks	(118)				(118)				
Crematorium	(1,725)				(1,725)				
Phoenix Court	2,859				2,859				
Phoenix Court Upgrading	(0)				(0)				
Cleator Moor Public Offices	1,214				1,214				
Kirkstone Road	(337)				(337)				
Public Toilets	757				757				
Public Buildings Condition Survey Backlog	72,386	321,368			393,754	241,000		194,670	
Energy Efficiency Measures		53,000			53,000	53,000		53,000	
Land purchase for Millom Cemetery Extension		50,000			50,000	50,000		50,000	
NCL Capital Improvements Work		20,000			20,000	40,000			
<b>Public Buildings - Total</b>	<b>15,035</b>	<b>444,368</b>			<b>459,395</b>	<b>384,020</b>		<b>297,670</b>	
<b>Property</b>									
New cremators, Distington Crematorium		500,000			500,000	200,000			
NCL Contingency / Capital Contribution	762				762				
Surveys/Cleaning/Repairs/Adopt Drains	312,651				312,651				
Chapel Street car park minishift phase 3		284,000			284,000				
Millom Office Customer Service refit		16,000			16,000				
<b>Property - Total</b>	<b>313,413</b>	<b>780,000</b>			<b>1,093,413</b>	<b>200,000</b>			
<b>Leisure &amp; Environmental Services</b>									
Enforcement Chipside System	2,428				2,428				
Golfon Baskets - Seascale	8,200				8,200				
Whithaven Cemetery	20,709				20,709				
Kella Play Area	5,407				5,407				
Gosforth Muga		10,000			10,000				
NCL (Invest to save)		123,350			123,350	44,100			
Cemeteries and Children's Play Areas - H&S Condition Report		54,000			54,000				
Egremont Play Area		50,000			50,000				
Seascale Wheeled Activity Area									
<b>Leisure &amp; Environmental Services - Total</b>	<b>36,744</b>	<b>237,350</b>			<b>274,094</b>	<b>44,100</b>			
<b>Regeneration</b>									
Beacon	3,670				3,670				
Coalfields CBC Capital	9,319				9,319				
Albion Square Phase 1			200,000		200,000		110,000		
Market Towns Regeneration - Capital Infrastructure	30,000				30,000				
Coastal Fringe	38				38				
Egremont Historic Buildings Grant	6,605				6,605				
<b>Regeneration - Total</b>	<b>49,633</b>		<b>200,000</b>		<b>249,633</b>		<b>110,000</b>		
<b>TOTAL CAPITAL PROGRAMME - OTHER</b>	<b>854,412</b>	<b>1,708,710</b>	<b>200,000</b>		<b>2,763,122</b>	<b>631,120</b>	<b>110,000</b>	<b>297,670</b>	
<b>HOUSING</b>									
<b>Grants &amp; Financial Assistance &amp; Empty Properties:</b>									
Home Repair Assistance	41,273			(22,500)	18,773				
Renovation Grants	128,381			600,000	728,381				TBC
Renewal Grants	946,498	1,200,000		(1,046,498)	1,100,000	1,200,000			TBC
Empty Properties	5,000			5,000	10,000				TBC
Disabled Facilities Grants	41,810	210,000		605,989	857,799	210,000			TBC
<b>Other</b>	<b>1,182,953</b>	<b>1,410,000</b>		<b>142,000</b>	<b>2,714,953</b>	<b>1,410,000</b>			
Basket Road - Lead Design Consultancy	2,127				2,127				
Basket Road - Capital Scheme Implementation (inc Kella)	460,000				460,000				
Woodhouse Clearance									
Greenbank Ground Conditions									Programme funding ceases 2011
<b>Structural Remedial Works</b>	<b>462,127</b>				<b>462,127</b>				
Structural Remedial Works - Trusteel	58,384				58,384				
<b>TOTAL CAPITAL PROGRAMME - HOUSING</b>	<b>1,683,464</b>	<b>1,410,000</b>		<b>142,000</b>	<b>3,235,464</b>	<b>1,410,000</b>			
<b>TOTAL CAPITAL PROGRAMME EXPENDITURE</b>	<b>2,537,876</b>	<b>3,118,710</b>	<b>200,000</b>	<b>142,000</b>	<b>5,998,586</b>	<b>2,041,120</b>	<b>110,000</b>	<b>297,670</b>	
<b>Total New Annual Programme</b>				<b>3,460,710</b>		<b>2,151,120</b>		<b>297,670</b>	

PROPOSED CAPITAL PROGRAMME - EXPENDITURE

Provisional slippage for the 2008/09 Capital Programme, the 3 year capital programme 2009/10 to 2011/12 and forecasts for the period 2009/10 to 2011/12 use of capital receipts

2008/09	2009/10				2010/11		2011/12		
	Slippage £'000	Existing programme Feb 09 Council £'000	Further approvals £'000	New bids / changes to bids £'000	TOTAL 09/10 including slippage	Existing programme Feb 08 Council £'000	New bids / changes to bids £'000	Existing programme Feb 08 Council £'000	New bids / changes to bids £'000
<b>FUNDING - OTHER (CORPORATE)</b>									
Funded by:									
Useable Capital Receipts	(854,412)	(1,348,180)	(100,000)	-	(2,302,572)	(601,120)	(55,000)	(267,670)	-
Crematorium Sinking Fund		(168,550)	-	-	(168,550)	-	-	-	-
New cremators, Distington Crematorium (Cameo)		(88,000)	-	-	(88,000)	(30,000)	-	(30,000)	-
Egremont Play Area		(54,000)	-	-	(54,000)	-	-	-	-
Albion Square		-	(100,000)	-	(100,000)	-	-	-	-
Seascale Wheeled Activity Area		(60,000)	-	-	(60,000)	-	-	-	-
Other External Funding		(192,000)	(100,000)	-	(292,000)	(30,000)	(55,000)	(30,000)	-
Other Reserves & contributions		-	-	-	-	-	-	-	-
<b>TOTAL FUNDING - OTHER</b>	<b>(854,412)</b>	<b>(1,708,710)</b>	<b>(200,000)</b>	<b>-</b>	<b>(2,763,122)</b>	<b>(631,120)</b>	<b>(110,000)</b>	<b>(297,670)</b>	<b>-</b>
<b>FUNDING - HOUSING</b>									
Funded by:									
Capital Receipts Preserved right to buy sales (post stock transfer)	(796,786)	-	-	(500,000)	(1,296,786)	-	-	-	-
Residual Right to Buy receipts (pre stock transfer)	-	-	-	-	-	-	-	-	-
Useable Capital Receipts	(58,384)	-	-	-	(58,384)	-	-	-	-
Other External Funding		-	-	-	-	-	-	-	-
Local Authority Housing Capital Allocation	(626,294)	(1,200,000)	-	358,000	(1,670,294)	(1,200,000)	-	(1,200,000)	-
Disabled Facilities Grant		(210,000)	-	-	(210,000)	(210,000)	-	(210,000)	-
Housing Market Renewal		-	-	-	-	-	-	-	-
Other External Funding	(828,294)	(1,410,000)	-	358,000	(1,880,294)	(1,410,000)	-	(1,410,000)	-
<b>TOTAL FUNDING - HOUSING</b>	<b>(1,683,464)</b>	<b>(1,410,000)</b>	<b>-</b>	<b>(142,000)</b>	<b>(3,235,464)</b>	<b>(1,410,000)</b>	<b>-</b>	<b>(1,410,000)</b>	<b>-</b>
<b>TOTAL CAPITAL PROGRAMME FUNDING</b>	<b>(2,537,876)</b>	<b>(3,118,710)</b>	<b>(200,000)</b>	<b>(142,000)</b>	<b>(5,998,586)</b>	<b>(2,041,120)</b>	<b>(110,000)</b>	<b>(297,670)</b>	<b>-</b>

RESERVES

	2009/10	2010/11	2011/12
<b>Analysis of Capital Receipts Unapplied - Capital receipts from Sale of assets &amp; repayment of third party loans:</b>			
Opening balance (April) PROVISIONAL			
Receipts in year	(1,704,907)	(931,401)	(3,163,973)
Utilised in year - OTHER	(1,756,000)	(30,000)	(50,000)
Utilised in year - HOUSING	2,471,122	(2,202,572)	(656,120)
<b>BALANCE CARRIED FORWARD - General Capital Receipts</b>	<b>58,384</b>	<b>(3,163,973)</b>	<b>(3,870,093)</b>
<b>Analysis of Capital Receipts Unapplied - Preserved right to Buy Receipts:</b>			
Opening balance (April) PROVISIONAL			
Receipts in year	(1,750,471)	(453,685)	(453,685)
Utilised in year - HOUSING	1,296,786	(453,685)	(453,685)
<b>BALANCE CARRIED FORWARD - Right to Buy</b>	<b>(453,685)</b>	<b>(453,685)</b>	<b>(453,685)</b>
<b>Analysis of Capital Receipts Unapplied - Residual right to Buy Receipts:</b>			
Opening balance (April) PROVISIONAL			
Receipts in year	(1,349,385)	(1,349,385)	(1,349,385)
Utilised in year - HOUSING	-	-	-
<b>BALANCE CARRIED FORWARD - Right to Buy</b>	<b>(1,349,385)</b>	<b>(1,349,385)</b>	<b>(1,349,385)</b>
<b>Analysis of Capital Receipts Unapplied - VAT sharing receipt following Housing Stock Transfer:</b>			
Opening balance (April) PROVISIONAL			
Receipts in year	(1,425,868)	(1,425,868)	(1,425,868)
Utilised in year - HOUSING	-	-	-
<b>BALANCE CARRIED FORWARD - VAT sharing receipt</b>	<b>(1,425,868)</b>	<b>(1,425,868)</b>	<b>(1,425,868)</b>
<b>TOTAL UCRR</b>			
Opening balance (April) PROVISIONAL			
Receipts in year	(6,230,631)	(4,160,339)	(6,392,911)
Utilised in year - OTHER	(1,756,000)	(30,000)	(50,000)
Utilised in year - HOUSING	2,471,122	(2,202,572)	(656,120)
<b>BALANCE CARRIED FORWARD - TOTAL UCRR</b>	<b>(4,160,339)</b>	<b>(6,392,911)</b>	<b>(7,039,031)</b>