GUIDANCE ON COMPLETION OF QUARTERLY CAPITAL RETURNS (QTRS 1, 2 & 3 only)

Each quarter schools are requested to complete a capital return; this guidance is for quarters 1, 2 & 3 (the final return of the year quarter 4 differs as it has a section on accruals). There are three sections that require completion.

SECTION 1 – Actual Expenditure to date

The first part of the return will look like this:

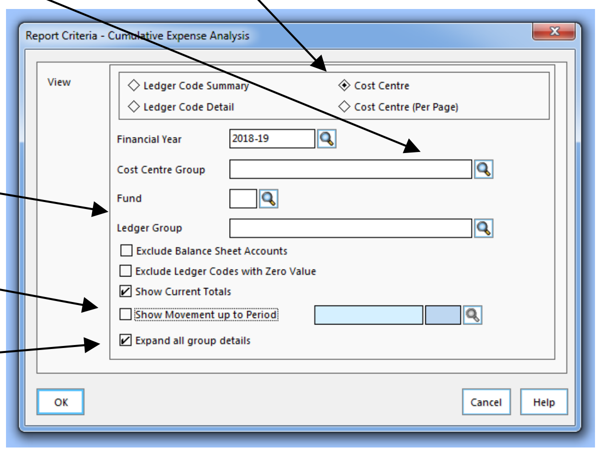
The Green Abbey School	Quarter 2						2009-10 CAPITAL RETURN							
	BUDGETS			*ACTUAL EXPENDITURE TO 31ST AUGUST 2009*									*TOTALS*	
Capital Funding Descriptions	08-09 Balances b/f	09-10 Budget allocation	Funding Available	Acquisition land / exist. Buildings CP04	Design Costs CP10	Super-vision CP11	Contract building CP12	Vehicles CP70	Plant equipment and machinery CP71	ICT equipment CP73	Private income for capital project Y690	Revenue income for capital project Y680	Total Expenditure to 31st August 2009	Balance remaining
Devolved Formula Capital (DFC)	1,234	64,125	65,359				13,470						13,470	51,889
DFC Advance from 10/11			0										0	0
NDS Condition & Modernisation Funding		20,000	20,000										0	20,000
School Access Initiative			0										0	0
Post 16 Basic Needs			0										0	0
Successful & Popular School			0										0	0
School Travel Plan		250	250										0	250
Sure Start Grant (07/08 Funding)			0										0	0
Specialist School Funding			0										0	0
Extended School Capital 08/09 Prog			0										0	0
Extended School Capital 09/10 Prog			0										0	0
School Specific -			0										0	0
			0										0	0
			0										0	0
Totals	1,234	84,375	85,609	0	0	0	13,470	0	0	0	0	0	13,470	72,139

COMMENTS

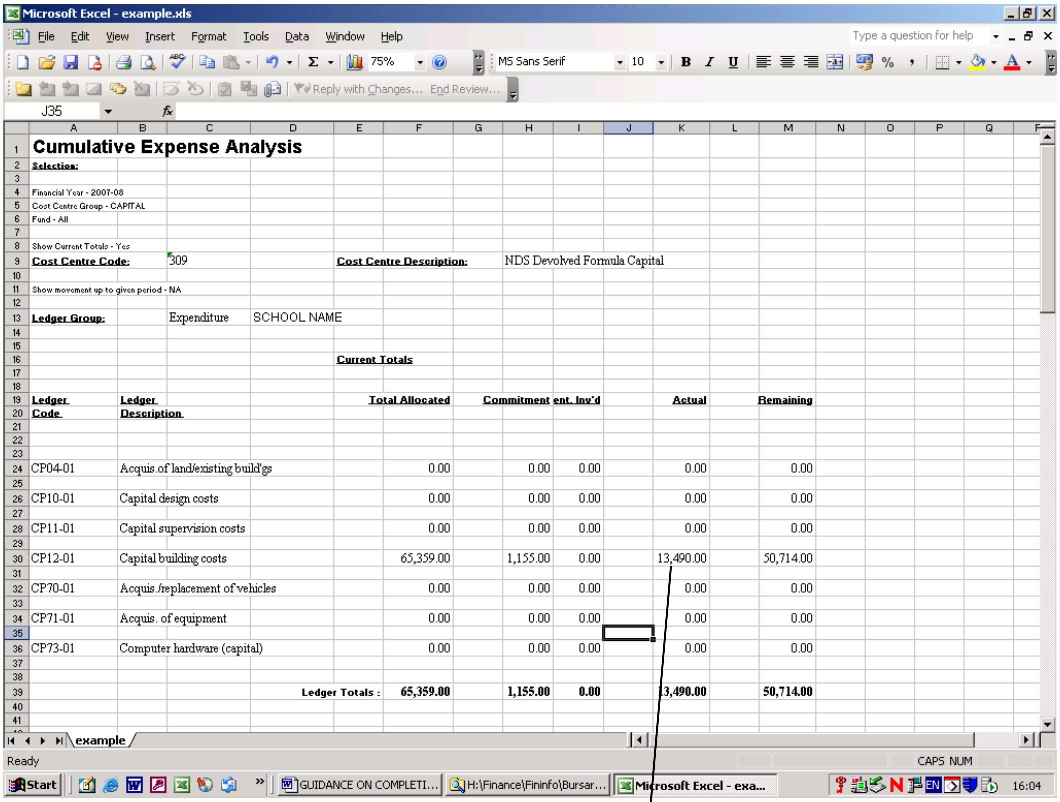
Signature	
Name	
Position	
Date (dd/mm/yy)	

In order to fill this part, you will need to print out a 'Cumulative Expense Analysis' Report for your capital cost centres in FMS6 as follows:-

- Click on *Reports / General Ledger / Analysis / Cumulative Expense Analysis*.
- **Please Select Cost Centre button** (need to click in the circle)
- Click on Cost Centre Group (magnifying glass)
- Double click 'All Cost Centres' Folder
- Select 'Capital' Folder
- Leave the 'Fund ' and 'Ledger Group' fields blank
- Un-tick 'Show Movement up to Period'
- Leave 'Expand all Group details' ticked
- Click on 'OK'



This is what the report looks like. Please ensure that the report is in **<u>Cost Centre order</u>** and not in Ledger Code order.



Cumulative Expense Analysis

Selection:

Financial Year - 2007-08
Cost Centre Group - CAPITAL
Fund - All

Show Current Totals - Yes

Cost Centre Code: 309 **Cost Centre Description:** NDS Devolved Formula Capital

Show movement up to given period - NA

Ledger Group: Expenditure SCHOOL NAME

Current Totals

Ledger Code	Ledger Description	Total Allocated	Commitment	ent. Inv'd	Actual	Remaining
CP04-01	Acquis.of land/existing build'gs	0.00	0.00	0.00	0.00	0.00
CP10-01	Capital design costs	0.00	0.00	0.00	0.00	0.00
CP11-01	Capital supervision costs	0.00	0.00	0.00	0.00	0.00
CP12-01	Capital building costs	65,359.00	1,155.00	0.00	13,490.00	50,714.00
CP70-01	Acquis./replacement of vehicles	0.00	0.00	0.00	0.00	0.00
CP71-01	Acquis. of equipment	0.00	0.00	0.00	0.00	0.00
CP73-01	Computer hardware (capital)	0.00	0.00	0.00	0.00	0.00
	Ledger Totals :	65,359.00	1,155.00	0.00	13,490.00	50,714.00

Input actual expenditure figures according to this report, which splits actual expenditure into separate Ledger Codes, e.g., CP04, CP10, etc as shown below:-

<u>Ensure you only key actual expenditure. Do not include budgeted or committed values.</u>

The Green Abbey School	Quarter 2						2009-10 CAPITAL RETURN							
		BUDGETS					***ACTUAL EXPENDITURE TO 31ST AUGUST 2009***						***TOTALS***	
Capital Funding Descriptions	08-09 Balances b/f	09-10 Budget allocation	Funding Available	Acquisition land / exist. Buildings CP04	Design Costs CP10	Super-vision CP11	Contract building CP12	Vehicles CP70	Plant equipment and machinery CP71	ICT equipment CP73	Private income for capital project Y690	Revenue income for capital project Y680	Total Expenditure to 31st August 2009	Balance remaining
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DFC Advance from 10/11			0										0	0
NDS Condition & Modernisation Funding		20,000	20,000										0	20,000
School Access Initiative			0										0	0
Post 16 Basic Needs			0										0	0
Successful & Popular School			0										0	0
School Travel Plan		250	250										0	250
Sure Start Grant (07/08 Funding)			0										0	0
Specialist School Funding			0										0	0
Extended School Capital 08/09 Prog			0										0	0
Extended School Capital 09/10 Prog			0										0	0
School Specific -			0										0	0
			0										0	0
			0										0	0
Totals	1,234	84,375	85,609	0	0	0	13,470	0	0	0	0	0	13,470	72,139

COMMENTS

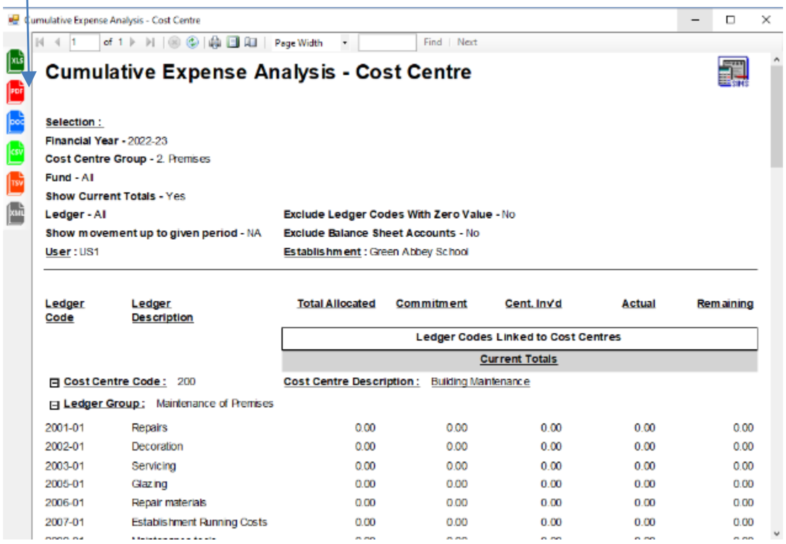
Signature	
Name	
Position	
Date (dd/mm/yy)	

Remember Income ledger code amounts should be entered as negative figures. These figures must also be the 'actual' amounts.

Input name, position and date

To save the ‘Cumulative Expense Analysis’ Report, while on the FMS6 System:-

- Click on PDF icon on the top left hand corner of the screen



- Save in an appropriate folder, ready to email as an attachment.

SECTION 2 – Forecasting expenditure

Scroll to the right of the Return and the next section will appear: (columns Q to Y)

	Quarter 1						Future Forecasts of Remaining Balances	
	YEAR 1 FORECAST (13th June 2013 to 31st March 2014)						*YEAR 2*	*YEAR 3*
Capital Funding Descriptions	01-APR-13 13-JUN-13 Quarter 1 Actual	13-JUN-13 11-SEP-13 Quarter 2 Forecast	12-SEP-13 06-DEC-13 Quarter 3 Forecast	07-DEC-13 31-MAR-14 Quarter 4 Forecast	Total for Year 12-13 Actual	2013/2014 C/F Actual	2014/15 Forecast	2015/16 Forecast
Devolved Formula Capital (DFC)	0				0	38,306		
TCF Schools Meals - Kitchens	0				0	0		
Capital Modernisation Funding	0				0	0		
School Access Initiative	0				0	0		
Capital Projects - VA Schools	0				0	0		
Primary Capital Programme (PCP)	0				0	0		
School Travel Plan	0				0	0		
Extended School Capital Programme	0				0	0		
Specialist School Funding	0				0	0		
School Specific - Section 106(Equipment)	0				0	0		
School Specific - GOALS Capital	0				0	0		
School Specific - F&F New Build Expans.	0				0	0		
School Specific - PSCP Expansion Ph 1	0				0	0		
School Specific - PSCP Expansion Ph 1a	0				0	0		
Totals	0	0	0	0	0	38,306	0	0

- This is where you input your expected expenditure for the following two years, this is particularly important in Q3.

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SECTION 3 - Procurement of Assets over £20,000
(Columns AA to AH)

			Quarter 3		2017 - 18 Capital Return		
Details of Assets procured (Over £20,000) this quarter							
Description	**Location**	**Project completion or Purchase date**	**Total cost of project**	**If a project: Invoiced to date**	**If a project: balance outstanding**	**New or replacement asset (Select from drop-down)**	**Expected life of asset (select from drop-down)**

- Capital Expenditure for individual assets valued over £20K should recorded here. Individual assets should be extended to encompass projects, i.e. ICT Suites, estate wide ICT infrastructure, building and refurbishment projects.
- If a project is ongoing and / or payments are being made in instalments it is acceptable to estimate the total cost and balance outstanding at point of submission.
- It is recognised that 'Expected life of asset' is subjective. Select the nearest reasonable option from the drop-down list. If no reasonable option exists, please leave blank and notify your link officer at point of submission.

Please email your completed return, together with your Cumulative Expense Analysis to schoolfinancereturns@hillingdon.gov.uk and CC your link officer.

Should you have any queries regarding the above please do not hesitate to contact your schools finance link officer (Steve Denbeigh 01895 556107, Greg Watson 01895 250451, Geeta Chohan 01895 250432 or Davinder Devgon 01895 250458).

Schools Finance Team
June 2026