CAPEX

This page should allow CE members to view current year CAPEX budget and spend - as well as reviewing future year forecasts.

As a general guideline, the CAPEX cycle looks like:

	Q1	Q2	Q3	Q4
Current Year	Budget confirmed Execute where possible	Execute projects	Execute projects	Complete projects (*beware payment terms - completion only when final payment is made*)
Next Year	Collect wish-list	Filter & rank wish-list	Submit budget proposal	Refine budget proposal

CAPEX Guidelines/Best-Practices

- Spend (i.e. ‘cash-out’) must be completed within the relevant calendar year unless otherwise agreed. Consideration must be given to agreed payment terms - e.g. 60d+EOM terms means invoicing in September.
- There is a general 5% allowance for budget variation - beyond this, CAPEX Extension approval must be sought. TOTAL CE budget still has to be maintained, even if individual items creep up.
- Once budget is agreed, it is strongly recommended to ensure full spend is achieved. This will help to secure subsequent years’ budgets. There is no reward for *not* spending the budget.
- It is recommended to include a contingency in your budget - either on each item, or overall. As the year progresses, if funds remain then add smaller spends - or reallocate ‘spare’ within CE - to ensure full spend.
- Take care with currency fluctuations relative to the fixed Euros budget - there is no ‘allowance’ for these against the budget.

CAPEX Tools

CAPEX Budgets & Forecasts

Needless to say, maturity of forecasts will decrease for distant years. It is likely that future years will be updated to account for additions or omissions in earlier years.

2023 Budget & Progress

2024 Forecast

2025 Forecast

2026 Forecast

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