

REPORT TO: POLICY & RESOURCES COMMITTEE - 10 SEPTEMBER 2012

REPORT ON: CAPITAL EXPENDITURE MONITORING 2012/13

REPORT BY: DIRECTOR OF CORPORATE SERVICES

REPORT NO: 321-2012

1 PURPOSE OF REPORT

1.1 To appraise Elected Members of the latest position regarding the Council's Capital Expenditure programme for 2012/13.

2 RECOMMENDATION

2.1 It is recommended that the Committee note the latest position regarding the Council's Capital Expenditure programme for 2012/13.

3 FINANCIAL IMPLICATIONS

3.1 This report shows the latest projections on capital projects along with actual spend to 31 July 2012.

	General Services Capital 2012/13 £000	Housing HRA Capital 2012/13 £000
Approved Budget	58,094	24,032
Budget Adjustments	<u>3,855</u>	<u>—</u>
Revised Budget	<u>61,949</u>	<u>24,032</u>
Projected Outturn	<u>61,949</u>	<u>25,080</u>
Variance over/(under) Budget	<u>—</u>	<u>1,048</u>
Actual Spend to 31 July 2012	<u>11,672</u>	<u>4,283</u>

An explanation of the major variances since the capital plan was approved at Committee is shown in Section 5 of the report. In terms of the percentage of actual capital spend to projected outturn, General Services and Housing HRA Capital as at 31 July 2012 were 19% and 17% respectively, compared with 18% and 23% respectively for the comparable period to 31 July 2011.

4 BACKGROUND

4.1 The Special Policy & Resources Committee of 9 February 2012 approved the 2012/13 Capital Budget for General Services (Report 48-2012). The Capital Plan 2012-2016 was split into the key areas of asset ownership (excluding Council Housing which is dealt with in Housing HRA Capital Plan 2012-2017) and projects included in the Capital Plan 2012-16 are derived from the need to match the asset portfolio with service delivery needs and priorities, and the capital programme is being monitored in conjunction with the asset managers.

The Housing HRA Capital Programme 2012/13 was approved at the Policy & Resources Committee on 23 January 2012 (Report 19-2011). The Housing HRA Capital Budget reflects information contained in Scottish Housing Quality Standard submission.

- 4.2 Local Authorities from 1 April 2004 are required, by Regulation, to comply with the Prudential Code under Part 7 of the Local Government Act 2003. The Capital Budget for 2012/13 is being monitored within the framework of the Prudential Code.
- 4.3 The Capital Monitoring report provides detailed information on individual projects contained within the Capital Budget and the impact of expenditure movements on future financial years.

5 GENERAL SERVICES CURRENT POSITION

- 5.1 Appendix 2 details the actual spend and the latest projected outturns for all projects, detailed by asset portfolios/departments. Appendix 1 summarises this information and shows the latest projection of capital resources required to finance the expenditure.

The latest capital monitoring statement shows a revised Projected Outturn for 2012/13 of £60.319m, a reduction of £2.980m since last month's Capital Monitoring Report. The main reasons for this are detailed below.

- 5.1.1 Increase in projected expenditure of £719,000 on Whitfield Life Services Building (Buildings and Property - City Development). The budgeted allowance is £6.5m, but the tender price is £7.219m (report 230-2012 to Recess Sub Committee 30th July 2012 refers). This increase in projected expenditure relates to 2013/14 and will be funded from a Loan from the Renewable Heat Incentive (£273,000), Vacant & Derelict Land Fund Capital Receipts (£232,000) and 2011/12 Capital Budgets not utilised at 31/03/2012 which have been reallocated in 2013/14 to this project. In addition the phasing of the expenditure has been revised to take account of the latest timescales for this project. As a result there is a reduction in projected expenditure in 2012/13 of £1.093m. This expenditure will be required in 2013/14 and will be funded from borrowing.
- 5.1.2 Reduction in projected expenditure in 2012/13 of £550,000 on Coastal Protection Works 9 Roads Infrastructure). This budget is required to be carried forward into 2013/14 due to delays in progressing these works. This project is funded from borrowing and therefore the borrowing requirement will also be carried forward into 2013/14.
- 5.1.3 Reduction in projected expenditure in 2012/13 of £1.242m on Upgrade of Whitetop Centre (Buildings and Property - Social Work). This project has been rephased to reflect the latest timescales for this project. The works are now projected to proceed in 2013/14 and will be funded from borrowing.
- 5.2 Other than the items noted in the paragraphs above, there are no other overspends on capital projects requiring to be reported.

5.3 Capital Resources

- 5.3.1 The table below shows the latest position:-

	Approved Budget £000	Adjustments £000	Revised Budget £000	Projected Outturn £000	Variance £000
General Capital Grant	7,113	-	7,113	7,113	-
Capital Receipts/Capital Fund	1,600	-	1,600	1,600	-
Capital Funded from Current Revenue	822	(494)	328	328	-
Borrowing	<u>45,659</u>	<u>6,141</u>	<u>51,800</u>	<u>51,800</u>	-
	<u>55,194</u>	<u>5,647</u>	<u>60,841</u>	<u>60,841</u>	-

5.3.2 The revised budget for Borrowing is £51.800m, a net decrease of £1.188m since last month's Capital Monitoring Report. This is due, in the main, to the reasons as detailed above and partially takes account of the £2.9m anticipated slippage in the 2012/13 Borrowing figure which was included in when preparing the Capital Plan 2012-16.

5.4 The table below shows the effect of 2012/13 adjustments on future years and how these adjustments are financed.

	2012/13 £000	2013/14 £000	2014/15 £000
Adjustments Per Monitoring (per Appendix 3)	<u>3,855</u>	<u>3,522</u>	<u>(5)</u>
Financed By:-			
General Capital Grant	-	-	-
Capital Receipts/Capital Fund	-	-	-
Capital Funded from Current Revenue	(494)	-	-
Borrowing	<u>4,349</u>	<u>3,522</u>	<u>(5)</u>
	<u>3,855</u>	<u>3,522</u>	<u>(5)</u>

6 HOUSING HRA - CURRENT POSITION

6.1 Appendix 2 details the actual spend and the latest projected outturns within Housing HRA Capital Programme. Appendix 1 summarises this information and shows the latest projection of capital resources required to finance the expenditure.

The latest capital monitoring statement shows a Projected Outturn of £25.080m, an increase in projected expenditure of £1,048,000 since the plan was approved. The main reasons for this are detailed below.

6.1.1 Energy Efficiency - External Insulation and Cavity Fill - Lansdowne/Pitalpin, Ancrum/Burnside Court CESP has increased by £1,162,000 due to slippage from 2011/12. This increased expenditure will be funded from borrowing. Over the two years 2011/12 and 2012/13 there will, however, be no overall increase in borrowing.

6.1.2 Heating, Kitchens and Bathrooms - in total projected outturn for this programme is expected to be £490,000 above budget in 2012/13, this is due to slippage from the previous year. Over the two years 2011/12 and 2012/13 the borrowing requirement for these three projects will, however, remain the same.

6.2 The latest capital monitoring shows projected capital resources of £20.760m, a reduction in resources of £270,000 since the capital budget was approved. This is due to a reduction in the anticipated receipts from Council House Sales and Land Sales.

6.2 Projected capital expenditure as a percentage of projected capital resources is currently standing at 121%. This variance between expenditure and resources will be met by additional slippage identified throughout the year.

7 RISK ASSESSMENT

7.1 There are a number of risks which may have an impact on the Capital Expenditure programme for 2012/13. The main areas of risk are set out below, together with the mechanisms in place to help mitigate these risks.

- 7.2 Currently, building cost inflation levels are low, however, they can on occasion be relatively high in comparison to general inflation. Therefore delays in scheduling and letting contracts may lead to increases in projected costs. In such an event, every effort will be made to ensure delays are avoided wherever possible and any increase in costs minimised.
- 7.3 Slippage in the Capital programme leads to the need to reschedule projects in the current year and possibly future years, therefore creating problems in delivering the programme on time. For this reason the programme is carefully monitored and any potential slippage is identified as soon as possible and any corrective action taken.
- 7.4 Capital projects can be subject to unforeseen price increases. The nature of building projects is such that additional unexpected costs can occur. The Council is currently experiencing very competitive tenders. Contingencies are built into the budget for each capital project and these will be closely monitored throughout the project.
- 7.5 There is risk associated with projects that are not yet legally committed as the works are not yet tendered for, and there is potential for costs to be greater than the allowance contained within the Capital Plan. As the majority of spend on these projects is in future years, the risk in the current year is not significant. Future years' Capital Programmes will be adjusted to reflect updated cost estimates.
- 7.6 The accurate projection of the value and timing of capital receipts from asset sales is difficult in the current economic climate. There is therefore a risk that the level of capital receipts assumed in the financing of the capital programme will not be achieved. In preparing the capital plan the Council has budgeted for a low level of Capital receipts being achieved. The Council has a Capital Fund which can be used to cover any shortfall, in the short-term, in the level of receipts required. Similarly, additional borrowing can be used to cover any temporary shortfalls in capital receipts.
- 7.7 The amount and timing of capital receipts can also be difficult to accurately project as sales are often conditional on planning permission and other non-financial factors. This is the case even in times of relative economic stability.
- 7.8 General Capital Grant is received from Scottish Government via the Local Government Finance Settlement each year. The level of Grant for 2012/13 to 2014/15 has been announced. There is a risk that the level of capital grant assumed in preparation of the 2012-16 Capital Plan, will not be realised. This may necessitate a review of the Council's Capital Programme in 2015/16. The officers are of the view that the projected capital grant assumed within the Capital Plan for 2015/16 is prudent.
- 7.9 Capital projects must be affordable in terms of their impact on the Council's Revenue Budget. The option appraisal process should ensure that the revenue impact of capital projects has been calculated and reflected in future years' Revenue Budgets.

POLICY IMPLICATIONS

- 8.1 This report has been screened for any policy implications in respect of Sustainability, Strategic Environmental Assessment, Anti-Poverty, and Equality Impact Assessment.

There are no major issues.

9 CONSULTATION

- 9.1 The Chief Executive and Director of Housing have been consulted in the preparation of this report.

10 **BACKGROUND PAPERS**

10.1 None

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DIRECTOR OF CORPORATE SERVICES

24 AUGUST 2012

	<u>Approved</u> <u>Capital</u> <u>Budget</u> <u>2012/13</u> <u>£000</u>	<u>Carry</u> <u>Forward</u> <u>from</u> <u>2011/12</u> <u>£000</u>	<u>Budget</u> <u>Adjust</u> <u>£000</u>	<u>Carryforward</u> <u>into</u> <u>Future Years</u> <u>£000</u>	<u>Virements</u> <u>£000</u>	<u>Total</u> <u>Budget</u> <u>Adjustments</u> <u>£000</u>	<u>Revised</u> <u>Capital</u> <u>Budget</u> <u>2012/13</u> <u>£000</u>	<u>Actual</u> <u>Spend</u> <u>30 Jun 2012</u> <u>£000</u>	<u>Actual</u> <u>Spend</u> <u>31 Jul 2012</u> <u>£000</u>	<u>Projected</u> <u>Outturn</u> <u>2012/13</u> <u>£000</u>	<u>Variance</u> <u>£000</u>	<u>Spend as</u> <u>a % of</u> <u>Projected</u> <u>Outturn</u>
GENERAL SERVICES												
<u>Capital Expenditure 2012/13</u>												
Buildings & Property:-												
Education	15,101	966				966	16,067	2,519	4,050	16,067	0	25%
Social Work	5,102	713		(1,292)	569	(10)	5,092	(18)	346	5,092	0	7%
City Development	11,545	1,557	500	(1,093)	(320)	644	12,189	1,084	1,571	12,189	0	13%
Leisure & Culture	11,089	934			(550)	384	11,473	3,168	3,919	11,473	0	34%
Environment	675	368				368	1,043	15	15	1,043	0	1%
Chief Executive Corporate Services	1,880	40		(95)	(19)	(74)	1,806	(115)	(109)	1,806	0	-6%
Open Space	3,198	502				502	3,700	479	778	3,700	0	21%
Roads Infrastructure	6,664	1,280		(550)	320	1,050	7,714	338	856	7,714	0	11%
Vehicle Fleet	1,170	30				30	1,200	114	40	1,200	0	3%
Information & Communications Technology	1,670	(5)				(5)	1,665	125	206	1,665	0	12%
Capital Expenditure 2012/13	58,094	6,385	500	(3,030)	0	3,855	61,949	7,709	11,672	61,949	0	19%
<u>Capital Resources 2012/13</u>												
Expenditure Funded from Borrowing	45,659	6,204	1,175	(1,238)		6,141	51,800	4,432	8,879	51,800		
Capital Grants	7,113					0	7,113	3,238	2,754	7,113		
Capital Funded from Current Revenue	822	181	(675)			(494)	328			328		
Capital Receipts:-												
Net Asset Sales/ Capital Fund Contribution	1,600					0	1,600	39	39	1,600		
Capital Resources 2012/13	55,194	6,385	500	(1,238)	0	5,647	60,841	7,709	11,672	60,841		
Capital Expenditure as % of Capital Resources	105%						102%			102%		

	<u>Approved</u> <u>Capital</u> <u>Budget</u> <u>2012/13</u> <u>£000</u>	<u>Carry</u> <u>Forward</u> <u>from</u> <u>2011/12</u> <u>£000</u>	<u>Budget</u> <u>Adjust</u> <u>£000</u>	<u>Carryforward</u> <u>into</u> <u>Future Years</u> <u>£000</u>	<u>Virements</u> <u>£000</u>	<u>Total</u> <u>Budget</u> <u>Adjustments</u> <u>£000</u>	<u>Revised</u> <u>Capital</u> <u>Budget</u> <u>2012/13</u> <u>£000</u>	<u>Actual</u> <u>Spend</u> <u>30 Jun 2012</u> <u>£000</u>	<u>Actual</u> <u>Spend</u> <u>31 Jul 2012</u> <u>£000</u>	<u>Projected</u> <u>Outturn</u> <u>2012/13</u> <u>£000</u>	<u>Variance</u> <u>£000</u>	<u>Spend as</u> <u>a % of</u> <u>Projected</u> <u>Outturn</u>
HOUSING HRA												
Capital Expenditure 2012/13												
Free from Serious Disrepair - Roofs	568					0	568	244	264	653	85	40%
Free from Serious Disrepair - Roughcast	475					0	475	0	0	375	(100)	0%
Free from Serious Disrepair - Windows	44					0	44	3	5	44	0	11%
Energy Efficient - External Insulation and Cavity Fill	5,387					0	5,387	295	475	6,549	1,162	7%
Energy Efficient - Heating, Kitchens and Bathrooms	10,713					0	10,713	1,810	2,398	11,203	490	21%
Energy Efficiency - Boiler replacement	50					0	50	89	96	150	100	64%
Energy Efficiency - Renewables Initiatives	1,000					0	1,000	0	0	1,000	0	0%
Modern Facilities & Services - Individual Shower Programme	50					0	50	0	0	10	(40)	0%
Healthy, Safe & Secure - Fire Detection	25					0	25	0	0	5	(20)	0%
Healthy, Safe & Secure - Door Entry System & Secure Doors	1,137					0	1,137	297	345	1,087	(50)	32%
Healthy, Safe & Secure - Security and Stair Lighting	200					0	200	0	0	7	(193)	0%
Miscellaneous - Fees	20					0	20	0	0	20	0	0%
Miscellaneous - Disabled Adaptations	750					0	750	140	199	750	0	27%
Major Adaptations	20					0	20	0	0	20	0	0%
Paths & Footpaths for SHQS	250					0	250	0	0	50	(200)	0%
Buttars Place Improvements	186					0	186	0	0	150	(36)	0%
Increase Supply of Council Housing	490					0	490	149	184	490	0	38%
Demolitions	2,897					0	2,897	202	247	2,788	(109)	9%
Owners Receipts	(620)					0	(620)	(25)	(32)	(620)	0	5%
Community Care - Sheltered Lounge Upgrades	40					0	40	0	0	40	0	0%
Community Care - Warden Call Replacement	350					0	350	59	102	309	(41)	33%
Capital Expenditure 2012/13	24,032	0	0	0	0	0	24,032	3,263	4,283	25,080	1,048	17%
Capital Resources 2012/13												
Expenditure Funded from Borrowing	17,380					0	17,380	2,520	3,283	17,380		
Capital Receipts:- Council House Sales	2,500					0	2,500	342	597	2,250		
Land Sales	350					0	350	10	12	330		
Sale of Last in Block	800					0	800	391	391	800		
	21,030	0	0	0	0	0	21,030	3,263	4,283	20,760		
Capital Expenditure as % of Capital Resources	114%						114%			121%		

BUILDINGS & PROPERTY CAPITAL MONITORING 2012/13 - EDUCATION

Nature of Expenditure	Approved Budget 2012/13 £'000	2011/12 Carry Forward £'000	Budget Adjust. £'000	C/f into Per Cap Plan £'000	Virements £'000	Total Adjusts £'000	Revised Budget 2012/13 £'000	Expenditure to 30/06/2012 £'000	Expenditure to 31/07/2012 £'000	Projected Outturn 2012/13 £000
Whitfield Primary School	218	(17)				(17)	201	(107)	(90)	201
West End Primary School	2,510	783				783	3,293	1,326	1,926	3,293
Balgarthno	6,110	143				143	6,253	1,030	1,504	6,253
Furniture-Whitfield, West End & Balgarthno	453	51				51	504			504
Harris Academy Refurbishment	650	81				81	731		16	731
Coldside - New Primary & Community Facilities	200					0	200			200
Menzieshill - New Primary & Community Facilities	200					0	200			200
Kingspark	0	131				131	131			131
Kingspark Additional Classrooms	1,095	(47)				(47)	1,048	266	470	1,048
Eastern Primary School transfer to Grove Academy	2					0	2			2
Decanting Harris & Refurbishment Rockwell	593					0	593	(10)		593
Primary School Refurbishments (Glebelands, Clepington, St Mary's RC)	1,250					0	1,250			1,250
Barnhill Primary - Extension	70	(4)				(4)	66			66
Structural Improvements	100					0	100	(5)	(5)	100
Kitchen Improvements	50					0	50			50
Replacement Heating Systems	150					0	150	(15)	(15)	150
Roof Coverings - Various	350	(155)				(155)	195	3	43	195
School Improvements & Upgrades	200					0	200	30	30	200
Curriculum Improvements	150					0	150	1	1	150
Window Replacement	250					0	250		68	250
Upgrade Toilets	100					0	100			100
Electrical Upgrades	400					0	400		105	400
Total	15,101	966	0	0	0	966	16,067	2,519	4,050	16,067

BUILDINGS & PROPERTY CAPITAL MONITORING 2012/13 - SOCIAL WORK

Nature of Expenditure	Approved Budget 2012/13 £'000	2011/12 Carry Forward £'000	Budget Adjust. £'000	C/f into Per Cap Plan £'000	Virements £'000	Total Adjusts £'000	Revised Budget 2012/13 £'000	Expenditure to 30/06/2012 £'000	Expenditure to 31/07/2012 £'000	Projected Outturn 2012/13 £000
Day Services Accommodation for people with Learning Disabilities - Wellgate	210	5				5	215			215
Elmgrove House Replacement (partnership with Communities Scotland)	758	440				440	1,198		271	1,198
Seymour House	29					0	29	(22)	(10)	29
(Less Tayside NHS Contribution)	(10)					0	(10)	6		(10)
(Less Tayside Police Contribution)	(9)					0	(9)	6		(9)
Property Upgrades	100	22				22	122			122
Learning Disabilities - Upgrade of Whitetop Centre	1,222	20		(1,242)		(1,222)	0			0
Skill and Respite Services Accommodation - Mackinnon Centre	1,695	63		(50)	304	317	2,012		75	2,012
Claverhouse East Offices - Works to Accommodate more staff	50					0	50			50
The Elms Renovation	500				(383)	(383)	117		10	117
Replacement Windows	75					0	75			75
Rankine Street Boiler	82	30				30	112			112
Dudhope Castle IT and other expenditure	150		80		629	709	859			859
Less Energy Grant Fund Contribution			(80)			(80)	(80)			(80)
Provision of Accommodation for Adults with Learning Disabilities	250					0	250			250
Douglas CFC		50				50	50			50
The Elms Residential Unit for Young People		3				3	3	(8)		3
Oaklands Roof		80			19	99	99			99
Total	5,102	713	0	(1,292)	569	(10)	5,092	(18)	346	5,092

BUILDINGS & PROPERTY CAPITAL MONITORING 2012/13 - CITY DEVELOPMENT

Nature of Expenditure	Approved Budget 2012/13 £'000	2011/12 Carry Forward £'000	Budget Adjust. £'000	C/f into Per Cap Plan £'000	Virements £'000	Total Adjusts £'000	Revised Budget 2012/13 £'000	Expenditure to 30/06/2012 £'000	Expenditure to 31/07/2012 £'000	Projected Outturn 2012/13 £000
Industry/Business										
Acquisition of Land/Buildings	250					0	250	1	1	250
Industrial Estates Improvements	100	100				100	200	39	38	200
Business Loan	50					0	50			50
Overgate Development - Purchase of Properties	600					0	600			600
Administrative Buildings										
Dundee House		14				14	14	(449)	(449)	14
City Square		5				5	5			5
Other Expenditure										
Allan Street Car Park & Associated Road Works	2,959	181				181	3,140	558	728	3,140
(Less Capital Receipts)	(500)		500			500	0			0
Shopping Parade Improvements	100	225				225	325	5	5	325
Demolition of Surplus Properties	600	1,117			(320)	797	1,397	102	100	1,397
Whitfield Life Services Building	5,158	(103)		(1,093)		(1,196)	3,962	(1)	(1)	3,962
Lochee Regeneration	128					0	128		5	128
V&A at Dundee	3,900		1,046	(2,279)		(1,233)	2,667	366	516	2,667
(Less Scottish Government Capital Grant)	(3,900)			2,279		2,279	(1,621)			(1,621)
(Less Scottish Government General Capital Grant)			(1,046)			(1,046)	(1,046)			(1,046)
Central Waterfront	6,576					0	6,576	404	555	6,576
(Less External Funding)	(5,686)					0	-5,686			(5,686)
City Square Environmental Improvements	910					0	910	59	73	910
City Square Office Alterations	300					0	300			300
Auto Meter Reading Technology		18				18	18			18
Total	11,545	1,557	500	(1,093)	(320)	644	12,189	1,084	1,571	12,189

BUILDINGS & PROPERTY CAPITAL MONITORING 2012/13 - LEISURE & CULTURE

Nature of Expenditure	Approved Budget 2012/13 £'000	2011/12 Carry Forward £'000	Budget Adjust. £'000	C/f into Per Cap Plan £'000	Virements £'000	Total Adjusts £'000	Revised Budget 2012/13 £'000	Expenditure to 30/06/2012 £'000	Expenditure to 31/07/2012 £'000	Projected Outturn 2012/13 £000
New Swimming Pool	10,742	567				567	11,309	3,029	3,504	11,309
(Less SportsScotland Lottery Funding)	(1,000)					0	(1,000)			(1,000)
McManus Galleries Restoration & Development Project								(139)	(139)	
(Less Historic Scotland Contribution)								28	28	
Dundee Ice Arena Storage		8				8	8			8
Dick McTaggart - Gymnastics Centre	3	207	650			857	860	194	359	860
(Less SportsScotland Funding)			(650)			(650)	(650)	250	250	(650)
Purchase of SCIO Equipment		4			10	14	14			14
McManus Restoration								(110)		
Camperdown House Roof								(98)	(98)	
(Less Historic Scotland Contribution)								15	15	
DCA								(1)		
Libraries										
Libraries	50					0	50			50
Central Library - Control System Upgrade	25					0	25			25
Lochee Leisure & Library Boiler Replacement	190					0	190			190
Culture										
Caird Hall - Kitchen	15					0	15			15
Caird Hall - Other Expenditure	20					0	20			20
Sports Centres										
Leisure Centre Improvements	50				(10)	(10)	40			40
Lynch Sports Centre Roof	650				(550)	(550)	100			100
Lochee Leisure Centre - Family Changing Areas	124					0	124			124
Other Leisure & Culture Properties										
Wildlife Centre Office/Booth	20					0	20			20
Caird Park Golf Course/Camperdown Park & House Feasibility Studies	50					0	50			50
Roof Replacement/Improvement Programme	50	98				98	148			148
Heating & Ventilation Systems	100	50				50	150			150
Total	11,089	934	0	0	(550)	384	11,473	3,168	3,919	11,473

BUILDINGS & PROPERTY CAPITAL MONITORING 2012/13 - ENVIRONMENT

Nature of Expenditure	Approved Budget 2012/13 £'000	2011/12 Carry Forward £'000	Budget Adjust. £'000	C/f into Per Cap Plan £'000	Virements £'000	Total Adjusts £'000	Revised Budget 2012/13 £'000	Expenditure to 30/06/2012 £'000	Expenditure to 31/07/2012 £'000	Projected Outturn 2012/13 £000
Environment Property	150					0	150			150
Marchbanks - MOT Taxi Station										
Baldovie Redevelopment	250	300				300	550			550
Creation of Operational Sub-Depots	100					0	100			100
Lochee Park Toilet Facilities	80					0	80			80
Baxter Park Toilets	45					0	45			45
Balgay Cemetery Roof	50	18				18	68	15	15	68
Barnhill Cemetery Bothy		10				10	10			10
Camperdown Gardners Cottage		40				40	40			40
Total	675	368	0	0	0	368	1,043	15	15	1,043

BUILDINGS & PROPERTY CAPITAL MONITORING 2012/13 - CHIEF EXECUTIVE CORPORATE SERVICES

Nature of Expenditure	Approved Budget 2012/13 £'000	2011/12 Carry Forward £'000	Budget Adjust. £'000	C/f into Per Cap Plan £'000	Virements £'000	Total Adjusts £'000	Revised Budget 2012/13 £'000	Expenditure to 30/06/2012 £'000	Expenditure to 31/07/2012 £'000	Projected Outturn 2012/13 £000
Procurement Purchase to Payment System		10				10	10			10
Disabled Access	50					0	50			50
Health & Safety Works	500	30			(19)	11	511			511
Energy - Spend to Save	200						200			200
Community Centres										
Community facilities at Blackness Library	230						230			230
Community facilities at Arthurstone Library	100			(95)		(95)	5			5
Finmill Community Centre & Library Refurbishment	200						200			200
Douglas Community Centre Refurbishment	200						200		29	200
Review of Community Facilities in The Ferry	50						50			50
Community Centres	100						100			100
The Corner - access to building	30						30			30
DCA/Dundee Ice Arena										
DCA	20						20	(1)	(1)	20
Dundee Ice Arena	200						200			200
Vacant & Derelict Land Fund										
2007/08 to 2011/12 Capital Programme		140				140	140	14	3	140
(Less Scottish Govt Capital Grant)		(120)				(120)	(120)	(120)	(120)	(120)
(Less Scottish Enterprise - Seabraes		(20)				(20)	(20)	(20)	(20)	(20)
Riverside Naure Park - SRDP Contribution								12		
2012/13 Capital Programme			1,168			1,168	1,168			1,168
(Less Scottish Govt Capital Grant)			(1,168)			(1,168)	(1,168)			(1,168)
Total	1,880	40	0	(95)	(19)	(74)	1,806	(115)	(109)	1,806

OPEN SPACE CAPITAL MONITORING 2012/13

Nature of Expenditure	Approved Budget 2012/13 £'000	2011/12 Carry Forward £'000	Budget Adjust. £'000	C/f into Per Cap Plan £'000	Virements £'000	Total Adjusts £'000	Revised Budget 2012/13 £'000	Expenditure to 30/06/2012 £'000	Expenditure to 31/07/2012 £'000	Projected Outturn 2012/13 £000
Cemeteries										
Headstone Safety Programme	60					0	60			60
Birkhill Cemetery Extension	476	6				6	482	1		482
New Cemetery West Pitkerro	1,223	42				42	1,265	189	452	1,285
General Infrastructure Improvements	80					0	80			80
Parks & Open Space										
Parks Master Plan	230					0	230			230
Environmental/Paths for All	40	29				29	69			69
Camperdown Country Park - Development Plan	10	48				48	58	(15)		58
Environmental Improvements Parks & Open Spaces	100					0	100			100
(Less External Funding)	(50)					0	(50)			(50)
Public Open Spaces	100					0	100			100
Playgrounds Improvements	50					0	50			50
Allotment Security	30	24				24	54			54
Riverside Nature Park	205					0	205			205
Riverside Landfill Site		50				50	50	9		50
Air Quality Monitoring Equipment	70					0	70	9	9	70
Contaminated Land	109					0	109			109
DISC - Replacement of Pitches		10	3			13	13	(31)		13
(Less SportsScotland Funding)			(3)			(3)	(3)	183	183	(3)
Sports Facilities										
Caird Park Velodrome		14	10			24	24			24
(Less SportsScotland Funding)			(10)			(10)	(10)	113	113	(10)
Tennis Court Multi Use Upgrades	60					0	60			60
(Less External Funding)	(25)					0	(25)			(25)
Recycling & Waste Management										
Purchase of Bins	100					0	100	74	74	100
Purchase of Skips	30					0	30			30
Recycling Initiatives (Dry Waste and Food)	300	279				279	579	(53)	(53)	579
Total	3,198	502	0	0	0	502	3,700	479	778	3,700

ROADS INFRASTRUCTURE CAPITAL MONITORING 2012/13

Nature of Expenditure	Approved Budget 2012/13 £'000	2011/12 Carry Forward £'000	Budget Adjust. £'000	C/f into Per Cap Plan £'000	Virements £'000	Total Adjusts £'000	Revised Budget 2012/13 £'000	Expenditure to 30/06/2012 £'000	Expenditure to 31/07/2012 £'000	Projected Outturn 2012/13 £000
Road Schemes/Minor Schemes										
Road Safety Measures	150					0	150			150
Pedestrian Crossings / Traffic Lights	100					0	100			100
Footpaths	300	100				100	400	(2)	24	400
Unadopted Footpaths	500	80				80	580	4	20	580
Cycling, Walking & Safer Streets	168					0	168	2	29	168
(Less Scottish Government Capital Grant)	(168)					0	(168)			(168)
Smarter Choices Smarter Places		35				35	35	4	4	35
Environmental Improvements Programme										
Central Area & Other Projects	300					0	300	1	1	300
Community Regeneration Projects										
Lochee	442					0	442		(2)	442
Whitfield	10					0	10			10
Hilltown	10	10				10	20		(24)	20
Accepted Practices										
Street Lighting Renewal	750					0	750	120	168	750
Road Reconstructions / Recycling	1,700					0	1,700	387	620	1,700
Bridge Assessment & Work Programme	489	(83)				(83)	406			406
Regional Transport Partnership	969	1,592			-1,310	282	1,251	327	507	1,251
Less Funding TACTRAN - Dock		(441)				(441)	(441)	(441)	(441)	(441)
Less Funding Scottish Enterprise - Docks		(66)				(66)	(66)	(66)	(66)	(66)
Seabraes Pedestrian Bridge					1,630	1,630	1,630			1,630
Coastal Protection Works	644	10		(550)		(540)	104	2	10	104
Council Roads and Footpaths - Other	300					0	300		28	300
Dykes of Gray		43				43	43			43
Whitfield Spine Road									(23)	
Lilathen Bridge East									1	
Total	6,664	1,280	-	(550)	320	1,050	7,714	338	856	7,714

VEHICLE FLEET CAPITAL MONITORING 2012/13

Nature of Expenditure	Approved Budget 2012/13 £'000	2011/12 Carry Forward £'000	Budget Adjust. £'000	C/f into Per Cap Plan £'000	Virements £'000	Total Adjusts £'000	Revised Budget 2012/13 £'000	Expenditure to 30/06/2012 £'000	Expenditure to 31/07/2012 £'000	Projected Outturn 2012/13 £000
Environment										
Purchase of Vehicles & Equipment (former WM)	600					0	600			600
Purchase of Vehicles & Equipment (former DCS)	450	(10)				-10	440	60		440
Purchase of Vehicles & Equipment (former L&C parks)	100					0	100			100
Minibus Replacement (former L&C)	20					0	20			20
Minibus Replacement (Education)		40				40	40			40
Scottish Government - Electric Vehicles Funding								60	60	
Capital Receipts								(6)	(20)	
Total	1,170	30	0	0	0	30	1,200	114	40	1,200

INFORMATION & COMMUNICATIONS TECHNOLOGY CAPITAL MONITORING 2012/13

Nature of Expenditure	Approved Budget 2012/13 £'000	2011/12 Carry Forward £'000	Budget Adjust. £'000	C/f into Per Cap Plan £'000	Virements £'000	Total Adjusts £'000	Revised Budget 2012/13 £'000	Expenditure to 30/06/2012 £'000	Expenditure to 31/07/2012 £'000	Projected Outturn 2012/13 £000
Education										
Purchase of Computers	570					0	570	113	194	570
Corporate Services										
ICT Strategy	50					0	50			50
Purchase of Computer Equipment	850	(11)				(11)	839			839
Telephony, Data Network & Infrastructure (to support mobile/flexible working)	200	(36)				(36)	164	12	12	164
Corporate Electronic Records Data Management System		42				42	42			42
Total	1,670	(5)	0	0	0	(5)	1,665	125	206	1,665

HOUSING HRA CAPITAL MONITORING 2012/13

Nature of Expenditure	Approved Budget 2012/13 £'000	2011/12 Carry Forward £'000	Budget Adjust. £'000	C/f into Future Years £'000	Virements £'000	Total Adjusts £'000	Revised Budget 2012/13 £'000	Expenditure to 30/06/2012 £'000	Expenditure to 31/07/2011 £'000	Projected Outturn 2012/13 £'000
Free From Serious Disrepair										
Roof Replacement	568					0	568	244	264	653
Roughcast Renewal	475					0	475	0	0	375
Windows	44					0	44	3	5	44
Energy Efficiency										
External Insulation and Cavity	5,387					0	5,387	295	475	6,549
Heating, Kitchens and Bathrooms & Showers	10,713					0	10,713	1,810	2,398	11,203
Ferrolli & Ravenheart boiler replacement	50					0	50	89	96	150
Renewable Initiatives	1,000					0	1,000	0	0	1,000
Modern Facilities and Services										
Individual Shower Programme	50					0	50	0	0	10
Healthy, Safe and Secure										
Fire Detection	25					0	25	0	0	5
Door Entry System	1,137					0	1,137	297	345	1,087
Security & Stair Lighting	200					0	200	0	0	7
Increase Supply of Council Housing										
New Builds	490					0	490	149	184	490
Demolitions	2,897					0	2,897	202	247	2,788
Miscellaneous										
Fees	20					0	20	0	0	20
Disabled Adaptations	750					0	750	140	199	750
Major Adaptations	20					0	20	0	0	20
Paths and Footpaths for SHQS	250						250	0	0	50
Buttars Place Improvements	186						186	0	0	150
Owner Receipts	(620)					0	(620)	(25)	(32)	(620)
Community Care										
Sheltered Lounge Upgrades	40					0	40	0	0	40
Warden Call Replacements	350					0	350	59	102	309
Housing HRA Total	24,032	0	0	0	0	0	24,032	3,263	4,283	25,080

CAPITAL MONITORING 2012/13**Summary of Changes to Approved Budget 2012/13**

(and effect on future years)

	<u>2012/13</u>	<u>2013/14</u>	<u>2014/15</u>
	<u>£000</u>	<u>£000</u>	<u>£000</u>
<u>Adjustments:</u>			
BUILDINGS AND PROPERTY			
<u>Education</u>			
Carry forward from 2011/12	966		
<u>Social Work</u>			
Carry forward from 2011/12	713		
Oaklands Roof- virement	19		
Mackinnon Centre Refurbishment - slippage into 2013/14	(50)	50	
Dudhope Castle - virement	550		
Learning Disabilities-Upgrade of Whitetop Centre	(1,242)	1,242	
<u>City Developments</u>			
Carry forward from 2011/12	1,557		
Allan Street Car Park - net exp increase due to capital receipt not being realised	500		
Demolition Surplus Properties - virement	(320)		
Whitfield Life Services - increased cost and rephasing of expenditure	(1,093)	1,585	(5)
<u>Leisure & Culture</u>			
Carry forward from 2011/12	934		
Lynch Sports Centre Roof - virement	(550)		
<u>Environment</u>			
Carry forward from 2011/12	368		
<u>Chief Executive Corporate Services</u>			
Carry forward from 2011/12	40		
Chief Executive Health & Safety Budget - virement	(19)		
Community Facilities at Arthurstone Library - slippage in 2013/14	(95)	95	
OPEN SPACE			
Carry forward from 2011/12	502		
ROADS INFRASTRUCTURE			
Carry forward from 2011/12	1,280		
Seabraes Pedestrian Link- virement	320		
Coastal Protection Works - slippage into 2013/14	(550)	550	
VEHICLE FLEET			
Carry forward from 2011/12	30		
INFORMATION & COMMUNICATIONS TECHNOLOGY			
Carry forward from 2011/12	(5)		
	3,855	3,522	(5)