

REPORT TO: POLICY & RESOURCES COMMITTEE - 9 SEPTEMBER 2013

REPORT ON: CAPITAL EXPENDITURE MONITORING 2013/14

REPORT BY: DIRECTOR OF CORPORATE SERVICES

REPORT NO: 353-2013

ITEM No ...7.....

1 PURPOSE OF REPORT

- 1.1 To appraise Elected Members of the latest position regarding the Council's Capital Expenditure programme for 2013/14.

2 RECOMMENDATION

- 2.1 It is recommended that the Committee note the latest position regarding the Council's Capital Expenditure programme for 2013/14.

3 FINANCIAL IMPLICATIONS

- 3.1 This report shows the latest projections on capital projects along with actual spend to 31 July 2013.

	General Services Capital 2013/14 £000	Housing HRA Capital 2013/14 £000
Approved Budget	53,534	20,239
Budget Adjustments	<u>8,381</u>	<u>-</u>
Revised Budget	<u>61,915</u>	<u>20,239</u>
Projected Outturn	<u>61,931</u>	<u>20,300</u>
Variance over/(under) Budget	<u>16</u>	<u>61</u>
Actual Spend to 31 July 2013	<u>16,968</u>	<u>5,557</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 2013 were 27% and 27% respectively, compared with 19% and 17% respectively for the comparable period to 31 July 2012.

4 BACKGROUND

- 4.1 The Special Policy & Resources Committee of 14 February 2013 approved the 2013/14 Capital Budget for General Services (Report 57-2013). The Capital Plan 2013-2017 is split into the key areas of asset ownership (excluding Council Housing which is dealt with in Housing HRA Capital Plan 2013-2018) and projects included in the Capital Plan 2013-17 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 2013/14 was approved at the Policy & Resources Committee on 28 January 2013 (Report 28-2013). 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 2013/14 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 Budget for 2013/14 of £61.915m, an increase of £8.381m since the Capital Plan was approved. The main reasons for this are detailed below.

- 5.1.1 Increase in projected expenditure in 2013/14 of £6.528m in various departments, now required as a result of committed expenditure in 2012/13 slipping into 2013/14. There was a corresponding reduction in borrowing in 2012/13. This expenditure in 2013/14 will be funded from borrowing. Over the 2 years the borrowing requirement remains the same as a result of this expenditure slipping from 2012/13 into 2013/14.
- 5.1.2 Increase in projected expenditure of £2.041m on New Swimming Pool and Car Park (Buildings and Property – City Development and Leisure & Culture). The £2.041m additional expenditure is based on the revised estimated final cost of the project and the final account agreed with the contractor. The increase in projected expenditure is being funded from corporate borrowing and the resultant additional loan charges can be contained within the financing costs revenue budget. The additional expenditure is being shown under Leisure & Culture- Swimming Pool as it is not possible to split the additional costs between the pool and the car park.
- 5.1.3 Increase in projected net expenditure of £266,000 in 2013/14 on Central Waterfront (Buildings & Property – City Development), due to revised phasing of works and grant funding. The net increase will be funded from borrowing.
- 5.1.4 Reduction in expenditure of £569,000 on Whitfield Life Services (Buildings & Property – City Development) due to the Council now receiving a capital grant from NHS Tayside towards their share of the capital costs of the new build. Previously NHS were going to contribute via a revenue grant towards the capital financing costs. There is a corresponding reduction in borrowing.

5.2 Capital Resources

- 5.2.1 The table below shows the latest position:-

	Approved Budget £000	Adjustments £000	Revised Budget £000	Projected Outturn £000	Variance £000
General Capital Grant	10,808	(711)	10,097	10,097	-
Capital Receipts/Capital Fund	1,600		1,600	1,600	-
 Borrowing	 <u>41,126</u>	 <u>9,092</u>	 <u>50,218</u>	 <u>50,234</u>	 <u>16</u>
	<u>53,534</u>	<u>8,381</u>	<u>61,915</u>	<u>61,931</u>	<u>16</u>

5.2.2 The revised budget for Borrowing is £50.218m, a net increase of £9.092m since the Capital Budget was approved, mainly due to the reasons above (5.1.1 to 5.1.4). Borrowing has also increased as a result 5.2.3 below.

5.2.3 The revised budget for Corporate General Capital Grants is £10.097m, a reduction of £711,000 since the Capital Budget was approved. There has been a corresponding increase in the General Capital Grants allocated to specific projects, meaning overall there is no change to the total level of General Capital Grant for 2013/14.

5.3 The table below shows the effect of 2013/14 adjustments on future years and how these adjustments are financed.

	2013/14 £000	2014/15 £000	2015/16 £000	2016/17 £000
Adjustments Per Monitoring (per Appendix 3)	<u>8,381</u>	=	=	<u>(115)</u>
Financed By:-				
General Capital Grant	(711)	-	-	-
Capital Receipts/Capital Fund	-	-	-	-
Borrowing	<u>9,092</u>	=	=	<u>(115)</u>
	<u>8,381</u>	=	=	<u>(115)</u>

5.4 Projected capital expenditure as a percentage of projected capital resources is currently standing at 100%.

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 £20.300m, an increase in projected expenditure of £61,000 since the plan was approved. The main reasons for this are detailed below.

6.1.1 Free from Serious Disrepair - Roofs projects at the Lily Walker Centre and Queen Street, Broughty Ferry have increased by £138,000 in total due to slippage from 2012/13. There will be no increase in borrowing over the two years 2012/13 and 2013/14 for these projects.

6.1.2 Energy Efficiency – External Insulation and Cavity Fill has decreased by £1.027m. This is due to the carry forward of expenditure to 2014/15. There will be no increase in borrowing over the two years 2013/14 and 2014/15.

6.1.3 Energy Efficiency – Heating, Kitchens and Bathrooms, Menzieshill 8th Flats has increased by £544,000 due to slippage from 2012/13 along with the need to install additional boilers within the properties.

6.1.4 Energy Efficiency – Boiler Replacement has increased by £150,000 due to the need to install additional boilers.

6.1.5 Miscellaneous expenditure has increased by £210,000 due to the inclusion of end of lease payments due on the termination of the 10 year central heating leases during 2013/14.

- 6.2 The latest capital monitoring shows projected capital resources of £17.758m, an increase in resources of £31,000 since the capital budget was approved. This is due to an increase in the anticipated receipts from Council House Sales and Land Sales.
- 6.3 Projected capital expenditure as a percentage of projected capital resources is currently standing at 114%. 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 2013/14. 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 2013/14 and 2014/15 has been announced. There is a risk that the level of capital grant assumed in preparation of the 2013-17 Capital Plan for 2015/16 and 2016/17 will not be realised. This may necessitate a review of the Council's Capital Programme in 2015/16 and 2016/17. The officers are of the view that the projected capital grant assumed within the Capital Plan for 2015/16 and 2016/17 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.

8 **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

MARJORY M STEWART
DIRECTOR OF CORPORATE SERVICES

29 AUGUST 2013

	<u>Approved</u> <u>Capital</u> <u>Budget</u> <u>2013/14</u> <u>£000</u>	<u>Carry</u> <u>Forward</u> <u>from</u> <u>2012/13</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>2013/14</u> <u>£000</u>	<u>Actual</u> <u>Spend</u> <u>31 Jul 2013</u> <u>£000</u>	<u>Projected</u> <u>Outturn</u> <u>2013/14</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 2013/14</u>											
Buildings & Property:-											
Education	8,713	1,195		115	61	1,371	10,084	1,599	10,084	0	16%
Social Work	2,729	677				677	3,406	780	3,406	0	23%
City Development	23,339	2,033	(303)		(2,548)	(818)	22,521	9,768	22,521	0	43%
Leisure & Culture	1,237	1,368	2,041			3,409	4,646	2,044	4,646	0	44%
Environment	1,190	204				204	1,394	108	1,394	0	8%
Chief Executive Corporate Services	2,626	256			(61)	195	2,821	391	2,821	0	14%
Open Space	1,689	182				182	1,871	154	1,887	16	8%
Roads Infrastructure	9,031	403			2,548	2,951	11,982	1,266	11,982	0	11%
Vehicle Fleet	1,210	198				198	1,408	325	1,408	0	23%
Information & Communications Technology	1,770	12				12	1,782	533	1,782	0	30%
Capital Expenditure 2013/14	53,534	6,528	1,738	115	0	8,381	61,915	16,968	61,931	16	27%
<u>Capital Resources 2013/14</u>											
Expenditure Funded from Borrowing	41,126	6,528	2,449	115		9,092	50,218	13,337	50,234		
Capital Grants	10,808		(711)			(711)	10,097	3,600	10,097		
Capital Receipts:-											
Net Asset Sales/ Capital Fund Contribution	1,600					0	1,600	31	1,600		
Capital Resources 2013/14	53,534	6,528	1,738	115	0	8,381	61,915	16,968	61,931		
Capital Expenditure as % of Capital Resources	100%						100%		100%		

5

	<u>Approved</u>	<u>Carry</u>		<u>Carryforward</u>		<u>Total</u>	<u>Revised</u>	<u>Actual</u>	<u>Projected</u>		<u>Spend as</u>
	<u>Capital</u>	<u>Forward</u>	<u>Budget</u>	<u>into</u>	<u>Virements</u>	<u>Budget</u>	<u>Capital</u>	<u>Spend</u>	<u>Outturn</u>	<u>Variance</u>	<u>a % of</u>
	<u>Budget</u>	<u>from</u>	<u>Adjust</u>	<u>Future Years</u>		<u>Adjustments</u>	<u>Budget</u>	<u>31 Jul 2013</u>	<u>2013/14</u>		<u>Projected</u>
	<u>2013/14</u>	<u>2012/13</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>2013/14</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>Outturn</u>
	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>
HOUSING HRA											
<u>Capital Expenditure 2013/14</u>											
Free from Serious Disrepair - Roofs	100					0	100	72	238	138	30%
Free from Serious Disrepair - Roughcast	510					0	510	210	536	26	39%
Free from Serious Disrepair - Windows	50					0	50	15	66	16	23%
Energy Efficiency - External Insulation and Cavity Fill	5,530					0	5,530	493	4,503	(1,027)	11%
Energy Efficiency - Heating, Kitchens and Bathrooms	8,829					0	8,829	2,876	9,373	544	31%
Energy Efficiency - Boiler replacement	50					0	50	79	200	150	40%
Energy Efficiency - Renewables Initiatives											
Modern Facilities & Services - Individual Shower Programme	50					0	50	3	15	(35)	20%
Healthy, Safe & Secure - Fire Detection											
Healthy, Safe & Secure - Door Entry System & Secure Doors	2,381					0	2,381	678	2,381	0	28%
Healthy, Safe & Secure - Security and Stair Lighting	50					0	50	0	10	(40)	0%
Miscellaneous - Fees	10					0	10	0	220	210	0%
Miscellaneous - Disabled Adaptations	750					0	750	213	750	0	28%
Major Adaptations						0					
Paths & Footpaths for SHQS	20					0	20	0	20	0	0%
Buttars Place Improvements											
Increase Supply of Council Housing	413					0	413	281	425	12	66%
Demolitions	2,059					0	2,059	678	2,176	117	31%
Owners Receipts	(813)					0	(813)	(58)	(813)	0	7%
Community Care - Sheltered Lounge Upgrades	100					0	100	17	100	0	17%
Community Care - Warden Call Replacement	150					0	150	0	100	(50)	0%
Capital Expenditure 2013/14	20,239	0	0	0	0	0	20,239	5,557	20,300	61	27%
<u>Capital Resources 2013/14</u>											
Expenditure Funded from Borrowing	13,465					0	13,465	4,657	13,465		
Capital Receipts:- Council House Sales	2,062					0	2,062	289	1,457		
Land Sales	1,400					0	1,400	155	1,900		
Sale of Last in Block	800					0	800	456	936		
	17,727	0	0	0	0	0	17,727	5,557	17,758		
Capital Expenditure as % of Capital Resources	114%						114%		114%		

BUILDINGS & PROPERTY CAPITAL MONITORING 2013/14 - EDUCATION

Nature of Expenditure	Approved Budget 2013/14 £'000	2013/14 Carry Forward £'000	Budget Adjust. £'000	C/f into Future Years £'000	Virements £'000	Total Adjusts £'000	Revised Budget 2013/14 £'000	Expenditure to 31/07/2013 £'000	Projected Outturn 2013/14 £000
Whitfield Primary School		116				116	116	(97)	116
West End Primary School	10					0	10	(52)	10
Balgarthno	1,663	306				306	1,969	730	1,969
Furniture-Whitfield, West End & Balgarthno	352	78				78	430	186	430
Harris Academy Refurbishment	3,060	154				154	3,214	7	3,214
Less Scottish Govt Capital Grant	(2,268)					0	(2,268)		(2,268)
Coldside - New Primary & Community Facilities	680	12				12	692		692
Menzieshill - New Primary & Community Facilities	780	10				10	790		790
Strathmartine Campus	250	50				50	300	19	300
Kingspark						0	0	3	0
Kingspark Additional Classrooms		10				10	10	(17)	10
Eastern Primary School transfer to Grove Academy						0	0	(8)	0
Decanting Harris & Refurbishment Rockwell	61	193		115	311	619	680	592	680
Primary School Refurbishments (Glebelands, Clepington, St Mary's RC)	500					0	500	(11)	500
Barnhill Primary - Extension	1,300					0	1,300	21	1,300
Child & Adolescent Mental Health Facility - Dudhope	450					0	450		450
Structural Improvements	100					0	100	13	100
Kitchen Improvements	50					0	50		50
Replacement Heating Systems	150					0	150	51	150
Roof Coverings - Various	350					0	350	-2	350
School Improvements & Upgrades	325	266			-250	16	341	58	341
Curriculum Improvements	150					0	150		150
Window Replacement	250					0	250	106	250
Upgrade Toilets	100					0	100		100
Electrical Upgrades	400					0	400		400
Total	8,713	1,195	0	115	61	1,371	10,084	1,599	10,084

BUILDINGS & PROPERTY CAPITAL MONITORING 2013/14 - SOCIAL WORK

Nature of Expenditure	Approved Budget 2013/14 £'000	2013/14 Carry Forward £'000	Budget Adjust. £'000	C/f into Future Years £'000	Virements £'000	Total Adjusts £'000	Revised Budget 2013/14 £'000	Expenditure to 31/07/2013 £'000	Projected Outturn 2013/14 £000
Day Services Accommodation for people with Learning Disabilities - Wellgate	205	2				2	207		207
Learning Disabilities - Upgrade of Whitetop Centre	1,242					0	1,242		1,242
Elmgrove House Replacement (partnership with Communities Scotland)	372	130				130	502	269	502
Property Upgrades	100					0	100	5	100
Skill and Respite Services Accommodation - Mackinnon Centre	50	411				411	461	277	461
Bruce Street Family Support Service	100					0	100		100
The Elms Renovation	285	5				5	290	225	290
Rankine Street Boiler		22				22	22		22
Dudhope Castle IT and other expenditure		101				101	101	0	101
Provision of Accommodation for Adults with Learning Disabilities	250					0	250		250
Oakland's Roof		6				6	6	4	6
Craigie House Replacement	125					0	125		125
Total	2,729	677	0	0	0	677	3,406	780	3,406

BUILDINGS & PROPERTY CAPITAL MONITORING 2013/14 - CITY DEVELOPMENT

Nature of Expenditure	Approved Budget 2013/14 £'000	2012/13 Carry Forward £'000	Budget Adjust. £'000	C/f into Future Years £'000	Virements £'000	Total Adjusts £'000	Revised Budget 2013/14 £'000	Expenditure to 31/07/2013 £'000	Projected Outturn 2013/14 £000
Industry/Business									
Acquisition of Land/Buildings		119				119	119	0	119
Industrial Estates Improvements	100					0	100	(1)	100
Business Loan	50					0	50		50
Overgate Development - Purchase of Properties		600				600	600	268	600
DERL - Refurbishment of Recycling Facility	4,940	300				300	5,240	1,000	5,240
Administrative Buildings									
Dundee House						0	0	(444)	0
Other Expenditure									
Allan Street Car Park & Associated Road Works	6	181				181	187	173	187
Shopping Parade Improvements	100					0	100	5	100
Demolition of Surplus Properties	1,303	175				175	1,478	110	1,478
Whitfield Life Services Building	4,517	506				506	5,023	1,502	5,023
(Less NHS Contribution)		(155)	(569)			(724)	(724)	(155)	(724)
(Less VDLF Capital Receipts)	(232)					0	(232)	0	(232)
Lochee Regeneration	2,548				(2,548)	(2,548)	0		0
National Housing Trust Phase 1 & 2	1,500					0	1,500		1,500
V&A at Dundee	3,159		876			876	4,035	631	4,035
(Less Scottish Government Capital Grant)	(3,159)		(341)			(341)	(3,500)		(3,500)
(Less Scottish Government General Capital Grant)			(535)			(535)	(535)	(535)	(535)
Central Waterfront	15,532		741			741	16,273	9,019	16,273
Less External Funding	(7,242)		(1,619)			(1,619)	(8,861)	(1,468)	(8,861)
Less Contribution From Capital Fund	(2,519)		1144			1,144	(1,375)	(1,375)	(1,375)
Dundee Railway Station Concourse	2,035					0	2,035	190	2,035
(Less External Funding)	(649)					0	(649)	(190)	(649)
City Square Environmental Improvements	1,350					0	1,350	1,033	1,350
City Square Office Alterations		300				300	300	1	300
Auto Meter Reading Technology		7				7	7	4	7
Total	23,339	2,033	(303)	0	(2,548)	(818)	22,521	9,768	22,521

BUILDINGS & PROPERTY CAPITAL MONITORING 2013/14 - LEISURE & CULTURE

Nature of Expenditure	Approved Budget 2013/14 £'000	2012/13 Carry Forward £'000	Budget Adjust. £'000	C/f into Future Years £'000	Virements £'000	Total Adjusts £'000	Revised Budget 2013/14 £'000	Expenditure to 31/07/2013 £'000	Projected Outturn 2013/14 £000
New Swimming Pool	35	951	2,041			2,992	3,027	2,025	3,027
McManus Galleries Restoration & Development Project						0	0	14	
Dick McTaggart - Gymnastics Centre		19				19	19	3	19
Libraries									
Libraries	50					0	50		50
Central Library - Control System Upgrade	75					0	75		75
Lochee Leisure & Library Boiler Replacement	175	165				165	340		340
Culture									
Caird Hall - Kitchen	180					0	180		180
Caird Hall - Other Expenditure	35					0	35		35
Sports Centres									
Leisure Centre Improvements	50	40				40	90		90
Lynch Sports Centre Roof	90	6				6	96		96
DISC - External Façade & Lighting	150					0	150		150
Lochee Leisure Centre - Family Changing Areas		120				120	120		120
Other Leisure & Culture Properties									
Wildlife Centre Office/Bothy		20				20	20		20
Caird Park Golf Course/Camperdown Park & House Feasibility Studies	100	47				47	147	2	147
Roof Replacement/Improvement Programme	197					0	197		197
Heating & Ventilation Systems	100					0	100		100
Total	1,237	1,368	2,041	0	0	3,409	4,646	2,044	4,646

BUILDINGS & PROPERTY CAPITAL MONITORING 2013/14 - ENVIRONMENT

Nature of Expenditure	Approved Budget 2013/14 £'000	2012/13 Carry Forward £'000	Budget Adjust. £'000	C/f into Future Years £'000	Virements £'000	Total Adjusts £'000	Revised Budget 2013/14 £'000	Expenditure to 31/07/2013 £'000	Projected Outturn 2013/14 £000
Creation of Operational Sub-Depots	1,150	112				112	1,262	108	1,262
Lochee Park Toilet Facilities - DCS		79				79	79		79
Baxter Park Toilets	40	3				3	43		43
Barnhill Cemetery Bothy		10				10	10		10
Total	1,190	204	0	0	0	204	1,394	108	1,394

BUILDINGS & PROPERTY CAPITAL MONITORING 2013/14 - CHIEF EXECUTIVE CORPORATE SERVICES

Nature of Expenditure	Approved Budget 2013/14 £'000	2012/13 Carry Forward £'000	Budget Adjust. £'000	C/f into Future Years £'000	Virements £'000	Total Adjusts £'000	Revised Budget 2013/14 £'000	Expenditure to 31/07/2013 £'000	Projected Outturn 2013/14 £000
Procurement Purchase to Payment System		10		0		10	10		10
Disabled Access	50				(10)	(10)	40		40
Health & Safety Works	300				(61)	(61)	239		239
Energy - Spend to Save	200					0	200		200
Community Centres									
Community Facilities at Blackness Library	238	4			10	14	252	163	252
Community Facilities at Arthursstone Library	495	1				1	496		496
Finmill Community Centre & Library Refurbishment	233	16				16	249	63	249
Douglas Community Centre Refurbishment	100	183				183	283	38	283
Review of Community Facilities in The Ferry	100					0	100		100
Community Centres	100	57				57	157		157
The Corner - access to building		19				19	19	1	19
Kirkton Community Centre - Heating	120	(6)				(6)	114	100	114
Kirkton Community Centre - Lift Access	100					0	100		100
DCA/Dundee Ice Arena						0	0		
DCA	45	(19)				(19)	26		26
DCA - Upgrade of Chillers	165					0	165		165
Dundee Ice Arena	380	(9)				(9)	371	26	371
Total	2,626	256	0		(61)	195	2,821	391	2,821

OPEN SPACE CAPITAL MONITORING 2013/14

Nature of Expenditure	Approved Budget 2013/14 £'000	2012/13 Carry Forward £'000	Budget Adjust. £'000	C/f into Future Years £'000	Virements £'000	Total Adjusts £'000	Revised Budget 2013/14 £'000	Expenditure to 31/07/2013 £'000	Projected Outturn 2013/14 £000
Cemeteries									
Headstone Safety Programme	60	22				22	82	3	82
Birkhill Cemetery Extension	349	-33				(33)	316	104	316
Pitkerro Grove Cemetery		20				20	20	0	20
General Infrastructure Improvements	50	58				58	108	0	108
Cemeteries - General								20	
Parks & Open Space									
Parks Master Plan	40	57				57	97	18	97
Environmental/Paths for All	65	1				1	66		66
Camperdown Country Park - Development Plan		19				19	19		19
Environmental Improvements Parks & Open Spaces	370	18				18	388		388
(Less External Funding)	(50)					0	(50)		(50)
Playgrounds Improvements	50	15				15	65		65
Allotment Security	30	5				5	35		35
Riverside Nature Park	50					0	50		50
Riverside Landfill Site						0	0	16	16
Air Quality Monitoring Equipment	10					0	10		10
Contaminated Land	100					0	100		100
DISC - Replacement of Pitches						0	0	(7)	0
Sports Facilities									
Tennis Court Multi Use Upgrades	95					0	95	0	95
(Less External Funding)	(25)					0	(25)		(25)
Dawson Park Coaching & Cricket Upgrades	105					0	105		105
(Less External Funding)	(40)					0	(40)		(40)
Recycling & Waste Management									
Purchase of Bins	100					0	100		100
Purchase of Skips	30					0	30	0	30
Recycling Initiatives (Dry Waste and Food)	300					0	300		300
Total	1,689	182	0	0	0	182	1,871	154	1,887

ROADS INFRASTRUCTURE CAPITAL MONITORING 2013/14

Nature of Expenditure	Approved Budget 2013/14 £'000	2012/13 Carry Forward £'000	Budget Adjust. £'000	C/f into Future Years £'000	Virements £'000	Total Adjusts £'000	Revised Budget 2013/14 £'000	Expenditure to 31/07/2013 £'000	Projected Outturn 2013/14 £000
Road Schemes/Minor Schemes									
Road Safety Measures	150					0	150	1	150
Pedestrian Crossings / Traffic Lights	100					0	100	25	100
Footpaths	600					0	600	108	600
Unadopted Footpaths	500					0	500	33	500
Cycling, Walking & Safer Streets	154					0	154	11	154
(Less Scottish Government Capital Grant)	(154)					0	(154)		(154)
SCSP - City Centre Signage Phase 3									
Community Regeneration Projects									
Lochee		224			2,548	2,772	2,772	39	2,772
Whitfield		10				10	10		10
Hilltown		9				9	9	0	9
Accepted Practices									
Street Lighting Renewal	1,140					0	1,140	404	1,140
Road Reconstructions / Recycling	2,400					0	2,400	655	2,400
Bridge Assessment & Work Programme	200					0	200	270	200
(Less External Funding)								(247)	
Regional Transport Partnership	400	97				97	497	(51)	497
Seabraes Pedestrian Bridge	1,630					0	1,630	77	1,630
(Less External Funding)								(77)	
Coastal Protection Works	1,200	63				63	1,263	7	1,263
Council Roads and Footpaths - Other	600					0	600	0	600
Whitfield Spine Road	111					0	111		111
Linlathen Bridge East						0	0		0
Less Historic Scotland Capital Grant)						0	0	11	0
Vacant & Derelict Land Fund									
2008/09 to 2012/13 Capital Programme		479				479	479		479
(Less Scottish Govt Capital Grant)		(459)				(459)	(459)		(459)
(Less Scottish Enterprise - Seabraes		(20)				(20)	(20)		(20)
2013/14 Capital Programme	1,073					0	1,073		1,073
(Less Scottish Govt Capital Grant)	(1,073)					0	(1,073)		(1,073)
Total	9,031	403	0	0	2,548	2,951	11,982	1,266	11,982

VEHICLE FLEET CAPITAL MONITORING 2013/14

Nature of Expenditure	Approved Budget 2013/14 £'000	2012/13 Carry Forward £'000	Budget Adjust. £'000	C/f into Future Years £'000	Virements £'000	Total Adjusts £'000	Revised Budget 2013/14 £'000	Expenditure to 31/07/2013 £'000	Projected Outturn 2013/14 £000
Environment									
Purchase of Vehicles & Equipment	1,150	198	66			264	1,414	226	1,414
Capital Receipts			(66)			(66)	(66)	(66)	(66)
Electric Vehicles Charging Points - 2012/13 Additional award			70			70	70	48	70
(Less Scottish Government-Additional Funding 2012/13)			(70)			(70)	(70)		(70)
(Less Scottish Government Funding 2012/13)						0	0	117	0
Minibus Replacement (former L&C)	20					0	20		20
Minibus Replacement (Education)	40					0	40		40
Total	1,210	198	0	0	0	198	1,408	325	1,408

INFORMATION & COMMUNICATIONS TECHNOLOGY CAPITAL MONITORING 2013/14

Nature of Expenditure	Approved Budget 2013/14 £'000	2012/13 Carry Forward £'000	Budget Adjust. £'000	C/f into Future Years £'000	Virements £'000	Total Adjusts £'000	Revised Budget 2013/14 £'000	Expenditure to 31/07/2013 £'000	Projected Outturn 2013/14 £000
Education									
Purchase of Computers	570					0	570	269	570
Corporate Services									
Purchase of Computer Equipment	850	(54)				(54)	796	154	796
Telephony, Data Network & Infrastructure (to support mobile/flexible working)	350	48				48	398	96	398
Corporate Electronic Records Data Management System		18				18	18	14	18
Total	1,770	12	0	0	0	12	1,782	533	1,782

HOUSING HRA CAPITAL MONITORING 2013/14

Nature of Expenditure	Approved Budget 2013/14 £'000	2012/13 Carry Forward £'000	Budget Adjust. £'000	C/f into Future Years £'000	Virements £'000	Total Adjusts £'000	Revised Budget 2013/14 £'000	Expenditure to 31/07/2013 £'000	Projected Outturn 2013/14 £'000
Free From Serious Disrepair									
Roof Replacement	100					0	100	72	238
Roughcast Renewal	510					0	510	210	536
Windows	50					0	50	15	66
Energy Efficiency									
External Insulation and Cavity	5,530					0	5,530	493	4,503
Heating, Kitchens and Bathrooms & Showers	8,829					0	8,829	2,876	9,373
Ferolli & Ravenheart boiler replacement	50					0	50	79	200
Renewable Initiatives	0					0	0	0	0
Modern Facilities and Services									
Individual Shower Programme	50					0	50	3	15
Healthy, Safe and Secure									
Fire Detection	0					0	0	0	0
Door Entry System	2,381					0	2,381	678	2,381
Security & Stair Lighting	50					0	50	0	10
Increase Supply of Council Housing									
New Builds	413					0	413	281	425
Demolitions	2,059					0	2,059	678	2,176
Miscellaneous									
Fees	10					0	10	0	220
Disabled Adaptations	750					0	750	213	750
Major Adaptations						0	0	0	0
Paths and Footpaths for SHQS	20						20	0	20
Buttars Place Improvements							0	0	0
Owner Receipts	(813)					0	(813)	(58)	(813)
Community Care									
Sheltered Lounge Upgrades	100					0	100	17	100
Warden Call Replacements	150					0	150	0	100
Housing HRA Total	20,239	0	0	0	0	0	20,239	5,557	20,300

CAPITAL MONITORING 2013/14**Summary of Changes to Approved Budget 2013/14**

(and effect on future years)

	<u>2013/14</u>	<u>2014/15</u>	<u>2015/16</u>	<u>2016/17</u>
	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>
<u>Adjustments:</u>				
BUILDINGS AND PROPERTY				
<u>Education</u>				
Carry forward from 2012/13	1,195			
Decanting Harris & Refurb Rockwell Temp Classrooms - transfer budget	115			(115)
Decanting Harris & Refurb Rockwell Temp Classrooms - virement Chief Exec H&S	11	90	121	
Decanting Harris & Refurb Rockwell Toilets - virement Chief Exec H&S	50			
<u>Social Work</u>				
Carry forward from 2012/13	677			
<u>City Developments</u>				
Carry forward from 2012/13	2,033			
Whitfield Life Services - Contribution from NHS Tayside	(569)			
Central Waterfront - reprofiling of income and expenditure	266			
Lochee Regeneration - virement of Roads Infrastructure	(2,548)			
<u>Leisure & Culture</u>				
Carry forward from 2012/13	1,368			
New Swimming Pool	2,041			
<u>Environment</u>				
Carry forward from 2012/13	204			
<u>Chief Executive Corporate Services</u>				
Carry forward from 2012/13	256			
H&S virement to Decanting Harris & Refurb Rockwell Temp Classrooms	(11)	(90)	(121)	
H&S virement to Decanting Harris & Rockwell Refurb Toilets	(50)			
OPEN SPACE				
Carry forward from 2012/13	182			
ROADS INFRASTRUCTURE				
Carry forward from 2012/13	403			
Lochee Regeneration - virement from B&P City Development Lochee Regen	2,548			
VEHICLE FLEET				
Carry forward from 2012/13	198			
INFORMATION & COMMUNICATIONS TECHNOLOGY				
Carry forward from 2012/13	12			
	8,381	0	0	(115)