

REPORT TO: POLICY & RESOURCES COMMITTEE – 10 FEBRUARY 2014

REPORT ON: CAPITAL EXPENDITURE MONITORING 2013/14

REPORT BY: DIRECTOR OF CORPORATE SERVICES

REPORT NO: 40-2014

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 December 2013.

	General Services Capital 2013/14 £000	Housing HRA Capital 2013/14 £000
Approved Budget	53,534	20,239
Budget Adjustments	<u>(3,015)</u>	<u>-</u>
Revised Budget	<u>50,519</u>	<u>20,239</u>
Projected Outturn	<u>50,519</u>	<u>20,980</u>
Variance over/(under) Budget	<u>-</u>	<u>741</u>
Actual Spend to 31 December 2013	<u>39,276</u>	<u>12,865</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 December 2013 were 78% and 61% respectively, compared with 55% and 65% respectively for the comparable period to 31 December 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 £50.519m, a decrease of £4.726m since last months Capital Monitoring report. The main reasons for this are detailed below.

- 5.1.1 Additional expenditure of £1,000,000 on Shore Terrace – Formation of Meeting Rooms and Offices (Buildings & Property-City Development). The first phase of these works encompasses the creation of new meeting rooms and offices on the ground and first floor of Shore Terrace that are accessible from the Caird Hall – report 520-2013 to Policy and Resources Committee on 9th December 2013 and report 445-2013 to City Development Committee on 25th November 2013 refers. This expenditure will be funded from additional Capital Grant made available from the Scottish Government for 2013/14.
- 5.1.2 Additional expenditure of £162,000 on Purchase of Social Work – Meals on Wheels (Vehicle Fleet). Report 431-2013 to Environment Committee 28th October refers. The purchase of these vehicles will be through Prudential Borrowing, with the associated capital financing costs being met from savings in operational budgets.
- 5.1.3 Reduction in expenditure of £486,000 on Child & Adolescent Mental Health Facility (Buildings & Property – Education). This expenditure has been rephased to reflect the latest timescales for the project. This expenditure will be required in 2014/15 and will be funded from borrowing.
- 5.1.4 Reduction in expenditure of £180,000 on Learning Disabilities – Upgrade of Wellgate Day Centre (Buildings & Property – Social Work). This expenditure has been rephased to reflect the latest timescales for the programme of works. This expenditure will be required in 2014/15 and will be funded from borrowing.
- 5.1.5 Reduction in expenditure of £121,000 on Craigie House Replacement (Buildings & Property – Social Work). This expenditure has been rephased to reflect the latest timescales for the programme of works. This expenditure will be required in 2014/15 and will be funded from borrowing.
- 5.1.6 Reduction in net expenditure of £1.630m on Seabraes Pedestrian Bridge (Roads Infrastructure). This reduction in expenditure is due to the requirement to re-tender the works and this will result in a 3 month delay to the start on site date. This expenditure will be required in 2014/15 and will be funded from borrowing.
- 5.1.7 Reduction in expenditure of £2.548m on Lochee Regeneration (Roads Infrastructure). This reduction is due to projects now being funded from Vacant & Derelict Land Fund, and the removal of budget funded from Prudential Borrowing as it is not required this year. The expenditure has been rephased to reflect the proposed programme of works and the available funding.
- 5.1.8 Reduction in expenditure in 2013/14 of £300,000 on Recycling Initiatives – Dry Waste and Food (Open Space). The expenditure relates to the capital costs associated with the Domestic Waste Major Service Review Implementation. This budget will not now be required until 2014/15. This expenditure will be funded from borrowing.
- 5.1.9 Reduction in expenditure in 2013/14 of £439,000 on Purchase of Vehicles and Equipment (Vehicle Fleet). The expenditure has been rephased to reflect the expected delivery dates for receipt of vehicles and equipment. This expenditure will be required in 2014/15 and will be funded from 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	322	11,130	11,130	-
Capital Receipts/Capital Fund	1,600	(800)	800	800	-
 Borrowing	 <u>41,126</u>	 <u>(2,537)</u>	 <u>38,589</u>	 <u>38,589</u>	 <u>-</u>
	<u>53,534</u>	<u>(3,015)</u>	<u>50,519</u>	<u>50,519</u>	<u>-</u>

5.2.2 The revised budget for Borrowing is £38.589m, a decrease of £5.263mm since last months Capital Monitoring report, is due in the main to the reasons detailed above (5.1.2 to 5.1.9).

5.2.3 The revised budget for General Capital Grant of £11.130m is due to the inclusion of additional Capital Grant monies made available to fund additional works as detailed in 5.1.1.

5.2.4 The revised budget for Capital Receipts/Capital Fund of £800,000, a decrease of £400,000 since last months Capital Monitoring report, due to a revision in the projected receipts 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>(3,015)</u>	<u>(5,587)</u>	<u>(390)</u>	<u>5,146</u>
Financed By:-				
General Capital Grant	322	-	-	-
Capital Receipts/Capital Fund	(800)	-	-	-
Borrowing	<u>(2,537)</u>	<u>(5,587)</u>	<u>(390)</u>	<u>5,146</u>
	<u>(3,015)</u>	<u>(5,587)</u>	<u>(390)</u>	<u>5,146</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 £20.980m, an increase in projected expenditure of £77,000 since last month's capital monitoring report. The main reason for this is detailed below.

6.1.1 Healthy, Safe & Secure Door Entry System/Secure Doors has increased by £194,000 since last months monitoring report. This has been updated to reflect the latest estimates and phasing of the programme.

- 6.1.2 Roughcast Renewal has reduced by £200,000 since last months monitoring report. West Kirkton 2nd (BISF) Phase 2 has been removed from this years programme. This budget may be required in 2014/15.
- 6.1.3 Demolitions – Derby Street MSD has reduced by £95,000 since last months monitoring report. This reduction is a result of a projected underspend on the project.
- 6.1.4 Heating, Kitchens and Bathrooms shows an increase of £165,000 since last months monitoring report. This is due to revisions to the quantity surveyors' estimates for projects within this programme.
- 6.2 Projected capital expenditure as a percentage of projected capital resources is currently standing at 128%. This variance between expenditure and resources will be met by additional borrowings and slippage 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. 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

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30 JANUARY 2014

	<u>Approved Capital Budget 2013/14 £000</u>	<u>Carry Forward from 2012/13 £000</u>	<u>Budget Adjust £000</u>	<u>Carryforward into Future Years £000</u>	<u>Virements £000</u>	<u>Total Budget Adjustments £000</u>	<u>Revised Capital Budget 2013/14 £000</u>	<u>Actual Spend 30 Nov 2013 £000</u>	<u>Actual Spend 31 Dec 2013 £000</u>	<u>Projected Outturn 2013/14 £000</u>	<u>Variance £000</u>	<u>Spend as a % of Projected Outturn</u>
GENERAL SERVICES												
<u>Capital Expenditure 2013/14</u>												
Buildings & Property:-												
Education	8,713	1,195	(696)	(1,549)	320	(730)	7,983	6,833	7,496	7,983	0	94%
Social Work	2,729	687		(1,843)	9	(1,147)	1,582	1,280	1,281	1,582	0	81%
City Development	23,339	2,033	873	(1,500)	(1,576)	(170)	23,169	17,432	19,394	23,169	0	84%
Leisure & Culture	1,237	1,368	2,245	(322)	(119)	3,172	4,409	3,198	3,220	4,409	0	73%
Environment	1,190	204			(913)	(709)	481	197	197	481	0	41%
Chief Executive Corporate Services	2,626	256		(387)	(123)	(254)	2,372	1,015	1,025	2,372	0	43%
Open Space	1,689	182		(543)	5	(356)	1,333	355	491	1,333	0	37%
Roads Infrastructure	9,031	403	(2,548)	(2,910)	2,397	(2,658)	6,373	3,690	4,170	6,373	0	65%
Vehicle Fleet	1,210	198	126	(499)		(175)	1,035	919	1,006	1,035	0	97%
Information & Communications Technology	1,770	12				12	1,782	894	990	1,782	0	56%
Capital Expenditure 2013/14	53,534	6,538	0	(9,553)	0	(3,015)	50,519	35,813	39,270	50,519	0	78%
<u>Capital Resources 2013/14</u>												
Expenditure Funded from Borrowing	41,126	6,538	478	(9,553)		(2,537)	38,589	28,206	30,356	38,589		
Capital Grants	10,808		322			322	11,130	7,576	8,658	11,130		
Capital Receipts:-												
Net Asset Sales/ Capital Fund Contribution	1,600		(800)			(800)	800	31	256	800		
Capital Resources 2013/14	53,534	6,538	0	(9,553)	0	(3,015)	50,519	35,813	39,270	50,519		
Capital Expenditure as % of Capital Resources	100%						100%			100%		

	<u>Approved Capital Budget 2013/14 £000</u>	<u>Carry Forward from 2012/13 £000</u>	<u>Budget Adjust £000</u>	<u>Carryforward into Future Years £000</u>	<u>Virements £000</u>	<u>Total Budget Adjustments £000</u>	<u>Revised Capital Budget 2013/14 £000</u>	<u>Actual Spend 30 Nov 2013 £000</u>	<u>Actual Spend 31 Dec 2013 £000</u>	<u>Projected Outturn 2013/14 £000</u>	<u>Variance £000</u>	<u>Spend as a % of Projected Outturn</u>
HOUSING HRA												
Capital Expenditure 2013/14												
Free from Serious Disrepair - Roofs	100					0	100	178	196	283	183	69%
Free from Serious Disrepair - Roughcast	510					0	510	334	358	385	(125)	93%
Free from Serious Disrepair - Windows	50					0	50	17	29	34	(16)	85%
Energy Efficiency - External Insulation and Cavity Fill	5,530					0	5,530	1,102	1,513	4,773	(757)	32%
Energy Efficiency - Heating, Kitchens and Bathrooms	8,829					0	8,829	5,764	6,546	9,675	846	68%
Energy Efficiency - Boiler replacement	50					0	50	130	144	200	150	72%
Energy Efficiency - Renewables Initiatives												
Modern Facilities & Services - Individual Shower Programme	50					0	50	13	13	15	(35)	87%
Healthy, Safe & Secure - Fire Detection												
Healthy, Safe & Secure - Door Entry System & Secure Doors	2,381					0	2,381	1,640	1,834	2,575	194	71%
Healthy, Safe & Secure - Security and Stair Lighting	50					0	50	0	0	0	(50)	0%
Miscellaneous - Fees	10					0	10	107	104	225	215	46%
Miscellaneous - Disabled Adaptations	750					0	750	484	541	750	0	72%
Major Adaptations												
Paths & Footpaths for SHQS	20					0	20	0	0	0	(20)	0%
Buttars Place Improvements												
Increase Supply of Council Housing	413					0	413	374	390	425	12	92%
Demolitions	2,059					0	2,059	1,095	1,263	1,945	(114)	65%
Owners Receipts	(813)					0	(813)	(95)	(91)	(380)	433	24%
Community Care - Sheltered Lounge Upgrades	100					0	100	25	25	75	(25)	33%
Community Care - Warden Call Replacement	150					0	150	0	0	0	(150)	0%
Capital Expenditure 2013/14	20,239	0	0	0	0	0	20,239	11,168	12,865	20,980	741	61%
Capital Resources 2013/14												
Expenditure Funded from Borrowing	13,465					0	13,465	9,428	11,060	16,000		
Capital Receipts:-												
Council House Sales	2,062					0	2,062	750	750	1,240		
Land Sales	1,400					0	1,400	223	288	762		
Sale of Last in Block	800					0	800	767	767	900		
	17,727	0	0	0	0	0	17,727	11,168	12,865	18,902		
Capital Expenditure as % of Capital Resources	114%						114%			111%		

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 30/11/2013 £'000	Expenditure to 31/12/2013 £'000	Projected Outturn 2013/14 £000
Whitfield Primary School		116				116	116	1	1	116
West End Primary School	10		30			30	40	(38)	90	40
Less CEEF (Central Energy Efficiency Fund)			(30)			(30)	(30)			(30)
Balgarthno	1,663	306				306	1,969	1,288	1,289	1,969
Furniture-Whitfield, West End & Balgarthno	352	78				78	430	193	233	430
Harris Academy Refurbishment	3,060	154	1,286			1,440	4,500	2,031	2,431	4,500
Less Scottish Govt Capital Grant	(2,268)		(2,232)			(2,232)	(4,500)			(4,500)
Coldside - New Primary & Community Facilities	680	12		(592)		(580)	100	3	3	100
Menzieshill - New Primary & Nursery Facilities	680	10		(490)		(480)	200	15	15	200
Menzieshill - Community Provision	100						100			100
Strathmartine Campus - Secondary Element	150	50	200			250	400	33	33	400
Strathmartine Campus - Primary / Nursery Element	100						100			100
Kingspark								3	3	
Kingspark Additional Classrooms		10				10	10	(16)	(16)	10
Forthill PS - Modular Classroom			100		103	203	203	167	183	203
(Less Forthill Out of School Club Funding)			(50)			(50)	(50)			(50)
Eastern Primary School transfer to Grove Academy					68	68	68	68	68	68
Decanting Harris & Refurbishment Rockwell	61	193		115	949	1,257	1,318	1,280	1,292	1,318
Primary School Refurbishments (Glebelands, Clepington, St Mary's RC)	500				2	2	502	412	431	502
Barnhill Primary - Extension	1,300			(96)	223	127	1,427	385	393	1,427
Child & Adolescent Mental Health Facility - Dudhope	450			(486)	36	(450)				
Structural Improvements	100				(80)	(80)	20	16	16	20
Kitchen Improvements	50				(50)	(50)				
Replacement Heating Systems	150				105	105	255	311	311	255
Roof Coverings - Various	350				(64)	(64)	286	161	210	286
School Improvements & Upgrades	325	266			(421)	(155)	170	112	112	170
Curriculum Improvements	150				(150)	(150)				
Window Replacement	250				(23)	(23)	227	268	268	227
Upgrade Toilets	100						100	137	118	100
Electrical Upgrades	400				(378)	(378)	22	3	12	22
Total	8,713	1,195	(696)	(1,549)	320	(730)	7,983	6,833	7,496	7,983

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 30/11/2013 £'000	Expenditure to 31/12/2013 £'000	Projected Outturn 2013/14 £000
Learning Disabilities - Upgrade of Wellgate Centre	205	2		(180)		(178)	27	23	23	27
Learning Disabilities - Upgrade of Whitetop Centre	1,242			(1,192)		(1,192)	50	21	21	50
Elmgrove House Replacement (partnership with Communities Scotland)	372	130			(16)	114	486	486	486	486
Property Upgrades	100				4	4	104	6	6	104
Skill and Respite Services Accommodation - Mackinnon Centre	50	411				411	461	410	410	461
Bruce Street Family Support Service	100			(100)		(100)				
Claverhouse Office - Sprinklers								4	4	
The Elms Renovation	285	15			21	36	321	314	315	321
Rankine Street Boiler		22				22	22	4	4	22
Dudhope Castle IT and other expenditure		101				101	101	4	4	101
Provision of Accommodation for Adults with Learning Disabilities	250			(250)		(250)				
Oakland's Roof		6				6	6	5	5	6
Craigie House Replacement	125			(121)		(121)	4	3	3	4
Total	2,729	687	0	(1,843)	9	(1,147)	1,582	1,280	1,281	1,582

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 30/11/2013 £'000	Expenditure to 31/12/2013 £'000	Projected Outturn 2013/14 £000
Industry/Business										
Acquisition of Land/Buildings		119				119	119			119
Industrial Estates Improvements	100						100			100
Business Loan	50						50			50
Overgate Development - Purchase of Properties		600			(332)	268	268	268	268	268
DERL - Refurbishment of Recycling Facility	4,940	300				300	5,240	4,600	5,240	5,240
Administrative Buildings										
Dundee House								(444)	(444)	
Other Expenditure										
Allan Street Car Park & Associated Road Works	6	181			44	225	231	225	231	231
Shopping Parade Improvements	100				68	68	168	61	83	168
Demolition of Surplus Properties	1,303	175			12	187	1,490	241	241	1,490
Whitfield Life Services Building	4,517	506				506	5,023	3,877	4,772	5,023
(Less NHS Contribution)		(155)	(569)			(724)	(724)	(155)	(155)	(724)
(Less VDLF Capital Receipts)	(232)						(232)			(232)
Lochee Regeneration	2,548				(2,548)	(2,548)				
National Housing Trust Phase 1 & 2	1,500			(1,500)		(1,500)				
V&A at Dundee	3,159		876	(2,329)		(1,453)	1,706	859	1,074	1,706
(Less Scottish Government Capital Grant)	(3,159)		(341)	2,329		1,988	(1,171)			(1,171)
(Less Scottish Government General Capital Grant)			(535)			(535)	(535)			(535)
Central Waterfront	15,532		481		320	801	16,333	11,442	12,699	16,333
Less External Funding	(7,242)		(1,226)			(1,226)	(8,468)	(3,953)	(5,250)	(8,468)
Less Contribution From Capital Fund	(2,519)		1,144			1,144	(1,375)	(1,375)	(1,375)	(1,375)
Camperdown Dock Gates								23	27	
Dundee Railway Station Concourse	2,035		(67)		40	(27)	2,008	1,036	1,097	2,008
(Less External Funding)	(649)		110			110	(539)	(539)	(451)	(539)
City Square Environmental Improvements	1,350						1,350	1,244	1,269	1,350
City Square Office Alterations		300			(100)	200	200	21	21	200
Relocation of Environment Department					920	920	920		45	920
Caird Hall Extension of Conference Facilities			1,000			1,000	1,000		1	1,000
Auto Meter Reading Technology		7				7	7	1	1	7
Total	23,339	2,033	873	(1,500)	(1,576)	(170)	23,169	17,432	19,394	23,169

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 30/11/2013 £'000	Expenditure to 31/12/2013 £'000	Projected Outturn 2013/14 £000
New Swimming Pool	35	951	2,041		(44)	2,948	2,983	2,409	2,409	2,983
McManus Galleries Restoration & Development Project					14	14	14	14	14	14
Dick McTaggart - Gymnastics Centre		19	204			223	223	202	202	223
Libraries										
Libraries	50				(14)	(14)	36	19	19	36
Central Library - Control System Upgrade	75			(75)		(75)			1	
Lochee Leisure & Library Boiler Replacement	175	165	24		25	214	389	347	356	389
Less CEEF (Central Energy Efficiency Fund)			(24)			(24)	(24)			(24)
Culture										
Caird Hall - Ashton Hall & Foyer	180				35	35	215	126	126	215
Caird Hall - Kitchen	35				(35)	(35)				
Sports Centres										
Leisure Centre Improvements	50	40				40	90	7	1	90
Lynch Sports Centre Roof	90	6		(50)		(44)	46	53	54	46
DISC - External Façade & Lighting	150						150	2	2	150
Lochee Leisure Centre - Family Changing Areas		120				120	120	3	9	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	16	27	147
Roof Replacement/Improvement Programme	197			(197)		(197)				
Heating & Ventilation Systems	100				(100)	(100)				
Total	1,237	1,368	2,245	(322)	(119)	3,172	4,409	3,198	3,220	4,409

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 30/11/2013 £'000	Expenditure to 31/12/2013 £'000	Projected Outturn 2013/14 £000
Creation of Operational Sub-Depots	1,150	112			(835)	(723)	427	144	144	427
Redevelopment of Environment Dept Headquarters								1	1	
Lochee Park Toilet Facilities - DCS		79			(50)	29	29	29	29	29
Baxter Park Toilets	40	3			(18)	(15)	25	23	23	25
Barnhill Cemetery Bothy		10			(10)					
Total	1,190	204			(913)	(709)	481	197	197	481

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 30/11/2013 £'000	Expenditure to 31/12/2013 £'000	Projected Outturn 2013/14 £000
Procurement Purchase to Payment System		10				10	10			10
Disabled Access	50				(10)	(10)	40			40
Health & Safety Works	300				(211)	(211)	89			89
Energy - Spend to Save	200						200			200
Community Centres										
Community Facilities at Blackness Library	238	4	3		23	30	268	261	261	268
Less Insurance Contribution			(3)			(3)	(3)			(3)
Community Facilities at Arthursstone Library	495	1				1	496	28	28	496
Finmill Community Centre & Library Refurbishment	233	16	34		25	75	308	146	146	308
Less CEEF (Central Energy Efficiency Fund)			(34)			(34)	(34)			(34)
Douglas Community Centre Refurbishment	100	183	32		50	265	365	223	234	365
Less CEEF (Central Energy Efficiency Fund)			(32)			(32)	(32)			(32)
Review of Community Facilities in The Ferry	100			(96)		(96)	4	4	4	4
Community Centres	100	57	1			58	158	57	57	158
Less CEEF (Central Energy Efficiency Fund)			(1)			(1)	(1)			(1)
The Corner - Access To Building		19				19	19	2	2	19
Kirkton Community Centre - Heating	120	(6)	10			4	124	111	110	124
Less CEEF (Central Energy Efficiency Fund)			(10)			(10)	(10)			(10)
Kirkton Community Centre - Lift Access	100			(100)		(100)				
DCA/Dundee Ice Arena										
DCA	45	(19)		(26)		(45)				
DCA - Upgrade of Chillers	165			(165)		(165)				
Dundee Ice Arena	380	(9)				(9)	371	183	183	371
Total	2,626	256		(387)	(123)	(254)	2,372	1,015	1,025	2,372

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 30/11/2013 £'000	Expenditure to 31/12/2013 £'000	Projected Outturn 2013/14 £000
Cemeteries										
Headstone Safety Programme	60	22				22	82	3	63	82
Birkhill Cemetery Extension	349	(33)				(33)	316	135	135	316
Pitkerro Grove Cemetery		20				20	20	2	2	20
General Infrastructure Improvements	50	58				58	108			108
Muslim Cemetery			293			293	293		22	293
Less Receipts			(293)			(293)	(293)			(293)
Cemeteries - General								22		
Parks & Open Space										
Parks Master Plan	40	57		(40)		17	57	37	37	57
Environmental/Paths for All	65	1	57		5	63	128			128
(Less External Funding)			(57)			(57)	(57)			(57)
Camperdown Country Park - Development Plan		19			(3)	16	16	16	16	16
Environmental Improvements Parks & Open Spaces	370	18		(188)		(170)	200	43	43	200
(Less External Funding)	(50)			50		50				
Playgrounds Improvements	50	15			5	20	70	11	11	70
Allotment Security	30	5			(2)	3	33			33
Riverside Nature Park	50						50			50
Riverside Landfill Site								33	33	
Air Quality Monitoring Equipment	10						10			10
Contaminated Land	100						100			100
DISC - Replacement of Pitches										
Sports Facilities										
Tennis Court Multi Use Upgrades	95						95	53	53	95
(Less External Funding)	(25)						(25)			(25)
Dawson Park Coaching & Cricket Upgrades	105			(105)		(105)				
(Less External Funding)	(40)			40		40				
Recycling & Waste Management										
Purchase of Bins	100						100		76	100
Purchase of Skips	30						30			30
Recycling Initiatives (Dry Waste and Food)	300			(300)		(300)				
Total	1,689	182		(543)	5	(356)	1,333	355	491	1,333

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 30/11/2013 £'000	Expenditure to 31/12/2013 £'000	Projected Outturn 2013/14 £000
Road Schemes/Minor Schemes										
Road Safety Measures	150				(30)	(30)	120	4	6	120
Pedestrian Crossings / Traffic Lights	100				(30)	(30)	70	58	58	70
Footpaths	600						600	255	343	600
Unadopted Footpaths	500						500	193	223	500
Cycling, Walking & Safer Streets	154				(30)	(30)	124	41	58	124
(Less Scottish Government Capital Grant)	(154)				30	30	(124)			(124)
Community Regeneration Projects										
Lochee		224	(2,148)		2,598	674	674	240	395	674
(Less Capital Receipt - Sale of Site)			(400)			(400)	(400)	(240)	(395)	(400)
Whitfield		10			4	14	14	10	14	14
Hilltown		9			(4)	5	5			5
Accepted Practices										
Street Lighting Renewal	1,140						1,140	1,067	1,152	1,140
Road Reconstructions / Recycling	2,400				(220)	(220)	2,180	1,875	2,024	2,180
Bridge Assessment & Work Programme	200		247			247	447	284	284	447
(Less Sustran Funding)			(247)			(247)	(247)	(247)	(247)	(247)
Regional Transport Partnership	400	97		(100)	(90)	(93)	307	(45)	(37)	307
Seabraes Pedestrian Bridge	1,630			(1,702)	372	(1,330)	300	105	91	300
(Less Scottish Enterprise Funding)				20	(20)					
(Less VDLF Funding)				52	(352)	(300)	(300)	(105)	(91)	(300)
Coastal Protection Works	1,200	63		(1,180)		(1,117)	83	39	59	83
Riverside Drive Re-alignment					310	310	310			310
(Less Scottish Govt Capital Grant - CWSS)					(30)	(30)	(30)			(30)
Council Roads and Footpaths - Other	600						600	145	222	600
Whitfield Spine Road	111				(111)	(111)				
Linlathen Bridge East - Historic Scotland Grant								11	11	
Vacant & Derelict Land Fund										
2008/09 to 2012/13 Capital Programme		459			(352)	107	107	4	88	107
(Less Scottish Govt Capital Grant)		(459)			352	(107)	(107)	(4)	(88)	(107)
2013/14 Capital Programme	1,073						1,073		60	1,073
(Less Scottish Govt Capital Grant)	(1,073)						(1,073)		(60)	(1,073)
Total	9,031	403	(2,548)	(2,910)	2,397	(2,658)	6,373	3,690	4,170	6,373

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 30/11/2013 £'000	Expenditure to 31/12/2013 £'000	Projected Outturn 2013/14 £000
Environment										
Purchase of Vehicles & Equipment	1,150	198	240	(439)		(1)	1,149	794	890	1,149
Capital Receipts			(240)			(240)	(240)	(110)	(133)	(240)
Electric Vehicles Charging Points - 2012/13 Additional award			70			70	70	76	76	70
(Less Scottish Government-Additional Funding 2012/13)			(70)			(70)	(70)			(70)
(Less Scottish Government Funding 2012/13)								117	117	
Electric Vehicle Infrastructure - 2013/14			40			40	40			40
(Less Scottish Govt Funding 2013/14)			(40)			(40)	(40)			(40)
Minibus Replacement (former L&C)	20			(20)		(20)				
Minibus Replacement (Education)	40			(40)		(40)				
SW - Meals on Wheels Vehicles			126			126	126	42	56	126
Total	1,210	198	126	(499)		(175)	1,035	919	1,006	1,035

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 30/11/2013 £'000	Expenditure to 31/12/2013 £'000	Projected Outturn 2013/14 £000
Education										
Purchase of Computers	570						570	324	328	570
Corporate Services										
Purchase of Computer Equipment	850	(54)				(54)	796	377	464	796
Telephony , Data Network & Infrastructure (to support mobile/flexible working)	350	48				48	398	179	184	398
Corporate Electronic Records Data Management System		18				18	18	14	14	18
Total	1,770	12				12	1,782	894	990	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 30/11/2013 £'000	Expenditure to 31/12/2013 £'000	Projected Outturn 2013/14 £'000
Free From Serious Disrepair										
Roof Replacement	100					0	100	178	196	283
Roughcast Renewal	510					0	510	334	358	385
Windows	50					0	50	17	29	34
Energy Efficiency										
External Insulation and Cavity	5,530					0	5,530	1,102	1,513	4,773
Heating, Kitchens and Bathrooms & Showers	8,829					0	8,829	5,764	6,546	9,675
Ferolli & Ravenheart boiler replacement	50					0	50	130	144	200
Renewable Initiatives	0					0	0	0		0
Modern Facilities and Services										
Individual Shower Programme	50					0	50	13	13	15
Healthy, Safe and Secure										
Fire Detection	0					0	0	0		0
Door Entry System	2,381					0	2,381	1,640	1,834	2,575
Security & Stair Lighting	50					0	50	0		0
Increase Supply of Council Housing										
New Builds	413					0	413	374	390	425
Demolitions	2,059					0	2,059	1,095	1,263	1,945
Miscellaneous										
Fees	10					0	10	107	104	225
Disabled Adaptations	750					0	750	484	541	750
Major Adaptations						0	0	0		0
Paths and Footpaths for SHQS	20						20	0		0
Buttars Place Improvements							0	0		0
Owner Receipts	(813)					0	(813)	(95)	(91)	(380)
Community Care										
Sheltered Lounge Upgrades	100					0	100	25	25	75
Warden Call Replacements	150					0	150	0		0
Housing HRA Total	20,239	0	0	0	0	0	20,239	11,168	12,865	20,980

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>
Adjustments:				
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 Corp Services H&S	11	90	121	
Decanting Harris & Refurb Rockwell Toilets - virement Corp Services H&S	50			
Forthill Modular Classroom - additional net expenditure	50			
Barnhill PS - virement Whitfield Spine Road (Roads Infra) & Elmgrove Hse (Social Wk)	127			
CAMHS - virement from H&S Corporate Services	36			
Harris Academy Refurb - rephasing of expenditure & grant income	(946)	(4,620)	4,560	477
Strathmartine Campus- Secondary-rephasing of budget	200	350	1,150	(9,900)
Coldside- New Primary & Community Facility- rephasing of budget	(592)	(1,700)	(7,600)	8,100
Menzieshill -New Primary & Nursery Facility- rephasing of budget	(490)	(1,700)	(200)	2,100
Menzieshill - Community - rephasing of budget		(2,700)	1,200	1,900
Strathmartine Campus- Primary & Nursery - rephasing of budget		50	450	(850)
Child & Adolescent Mental Health Facility - Dudhope	(486)	486		
<u>Social Work</u>				
Carry forward from 2012/13	687			
Bruce St Family Support Service - slippage into future years	(100)	50	50	
Provision Accommodation Adults Learning Difficulties - slip budget each year until 17/18	(250)			
Learning Disabilities - Whitetop - slippage into future year	(1,192)	1,192		
Elmgrove House - virement Barnhill PS - Education	(16)			
Property Upgrades - virement Creation Sub Depots Environment (Buildings & Property)	25			
Craigie House - rephasing of budget	(121)	(3,336)		3,434
Learning Disabilities - Wellgate Day Centre	(180)	180		
<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	399			
Lochee Regeneration - virement of Roads Infrastructure	(2,548)			
Central Waterfront - Railway Station - virement Reg Transport Partnership (Roads Infra)	40			
Central Waterfront - Railway Station - reprofiling income and expenditure	43			
Allan Street Car Park - virement from Swimming Pool (Leisure & Culture)	44			
National Housing Trust - slippage into 2014/15	(1,500)	1,500		
Shopping Parades - virement from Environment	68			
City Square East Wing - virement Sub-Depots Environment (Buildings & Property)	820			
Shore Terrace - Formation of Meeting Rooms	1,000			
<u>Leisure & Culture</u>				
Carry forward from 2012/13	1,368			
New Swimming Pool - additional expenditure & virement to Allan St Car Park	1,997			
Dick McTaggart - additional expenditure	204			
Roof Replacement - slippage into 2014/15	(197)	197		
Lynch Sports Centre Roof	(50)	50		
Central Library - Control System Upgrade	(75)	75		
Heating & Ventilation virement to Douglas & Finmill Community Centre	(75)			
<u>Environment</u>				
Carry forward from 2012/13	204			
Lochee Park Toilets - virement to Shopping Parades City Development (Buildings & Property)	(50)			
Baxter Park Toilets - virement to Shopping Parades City Development (Buildings & Property)	(18)			
Creation Sub Depots - virement to City Sq East Wing City Development (Buildings & Property)	(820)			
Creation Sub-Depots - virement Property Upgrades Social Work (Buildings & Property)	(25)			
<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)			
H&S virement to Mill O Mains - Open Space	(5)			
DCA- slippage into 2014/15	(191)	191		
Kirkton Community Centre - slippage into 2014/15	(100)	100		
Community Facilities in the Ferry	(96)	96		
H & S virement to CALMS Education (Buildings & Property)	(36)			
H&S virement to Barnhill PS Education (Buildings & Property)	(96)			
Douglas Community Centre virement from Heating & Ventilation L&C (Buildings & Property)	50			
Finmill Community centre virement from Heating & Ventilation L&C (Buildings & Property)	25			
OPEN SPACE				
Carry forward from 2012/13	182			
Playground Improvements-Mill O Mains-virement Corp Services H&S	5			
Parks & Open Spaces - slippage into 2014/15	(40)	40		
Environmental Improvements Parks & Open Spaces - slippage into 2014/15	(70)	70		
Dawson Park Coaching & Cricket Upgrade - slippage into 2014/15	(65)	65		
Environmental Improvements Parks & Open Spaces - Riverside Pitches	(68)	68		
Recycling Initiatives	(300)	300		
ROADS INFRASTRUCTURE				
Carry forward from 2012/13	403			
Lochee Regeneration - virement from B&P City Development Lochee Regen	2,548			
Regional Transport Partnership - virement to Railway Station City Development	(40)			
Coastal Protection Works - slippage into 2014/15	(1,180)	1,180		
Whitfield Spine Road - vire to Barnhill PS Education (Buildings & Property)	(111)			
Seabraes Pedestrian Bridge - slippage into 2014/15	(1,630)	1,630		
Lochee Regeneration - budget adjustment to reflect programme of works & VDLF funding	(2,548)			
Regional Transport Partnership - slippage into 2014/15	(100)	100		
VEHICLE FLEET				
Carry forward from 2012/13	198			
Social Work Meals on Wheels Vehicles	126			
Purchase Vehicles & Equipment - slippage into 2014/15	(439)	439		
Purchase Minibuses - slippage into 2014/15	(60)	60		
INFORMATION & COMMUNICATIONS TECHNOLOGY				
Carry forward from 2012/13	12			
	(3,015)	(5,587)	(390)	5,146