

REPORT TO: POLICY & RESOURCES COMMITTEE - 11 NOVEMBER 2013

REPORT ON: CAPITAL EXPENDITURE MONITORING 2013/14

REPORT BY: DIRECTOR OF CORPORATE SERVICES

REPORT NO: 460-2013

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 30 September 2013.

	General Services Capital 2013/14 £000	Housing HRA Capital 2013/14 £000
Approved Budget	53,534	20,239
Budget Adjustments	<u>7,103</u>	—
Revised Budget	<u>60,637</u>	<u>20,239</u>
Projected Outturn	<u>60,679</u>	<u>20,615</u>
Variance over/(under) Budget	<u>42</u>	<u>376</u>
Actual Spend to 30 September 2013	<u>27,881</u>	<u>8,358</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 30 September 2013 were 46% and 41% respectively, compared with 34% and 28% respectively for the comparable period to 30 September 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 £60.637m, a decrease of £928,000 since last months Capital Monitoring report. The reasons for this are detailed below.

- 5.1.1 Additional expenditure of £204,000 in 2013/14 on Dick McTaggart Gymnastics Centre (Buildings & Property – Leisure & Culture). This additional expenditure is based on the revised estimated final cost of the project now that the final account has been 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.
- 5.1.2 Additional expenditure of £187,000 on Barnhill Primary School Extension (Buildings & Property – Education). This additional expenditure is as a result of additional works & changes to the original specification, along with the tender price for the works being higher than anticipated (report 343-2013 to City Development Committee on 23/9/13 refers). The revised cost will be reflected in the draft capital plan 2014-2018 which is due to be submitted for approval in February 2014. The increased cost will be funded from identified savings within the draft capital plan meaning there will be no impact on the Council's borrowing.
- 5.1.3 Reduction in expenditure in 2013/14 of £2.329m on V&A at Dundee (Buildings & Property – City Development). The reduction is due to a re-phasing of the programme of works based on the latest timescales for the project. There will be a corresponding reduction in the capital grant received from Scottish Government meaning that the net effect on the Council's borrowing position will be nil. This expenditure and grant will be required in future years.
- 5.1.4 Reduction in expenditure in 2013/14 of £1.192m on Learning Disabilities – Upgrade of Whitetop Centre (Buildings & Property – Social Work). The reduction in expenditure on this project is due to a re-phasing of the expenditure based on latest timescales for the project. The expenditure will be required in future years 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	(711)	10,097	10,097	-
Capital Receipts/Capital Fund	1,600		1,600	1,600	-
 Borrowing	<u>41,126</u>	<u>7,814</u>	<u>48,940</u>	<u>48,982</u>	<u>42</u>
	<u>53,534</u>	<u>7,103</u>	<u>60,637</u>	<u>60,679</u>	<u>42</u>

5.2.2 The revised budget for Borrowing is £48.940m, a decrease of £928,000 since last months Capital Monitoring report, is due to the reasons above (5.1.1, and 5.1.4).

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>7,103</u>	<u>1,242</u>	<u>50</u>	<u>(115)</u>
Financed By:-				
General Capital Grant	(711)	-	-	-
Capital Receipts/Capital Fund	-	-	-	-
Borrowing	<u>7,814</u>	<u>1,242</u>	<u>50</u>	<u>(115)</u>
	<u>7,103</u>	<u>1,242</u>	<u>50</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 £20.615m, a decrease in projected expenditure of £234,000 since last month's capital monitoring report. The main reason for this is detailed below.

6.1.1 Community Care – Warden Call Replacement has reduced by £100,000. This is due to the re-phasing of expenditure into 2014/15.

6.1.2 Demolitions have reduced by £75,000. This is due to the re-phasing of expenditure into 2014/15 for Whitfield Skarne Phase 1 (£65,000) and various garages (£100,000) offset by an increase in the cost of the Whitfield 1st Project (£90,000).

6.2 The latest capital monitoring shows projected capital resources of £16.917m, a decrease in resources of £810,000 since the capital budget was approved. This is due to a decrease in the anticipated receipts from Council House Sales.

- 6.3 Projected capital expenditure as a percentage of projected capital resources is currently standing at 122%. This variances 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

**MARJORY M STEWART
DIRECTOR OF CORPORATE SERVICES**

31 OCTOBER 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 Aug 2013</u> <u>£000</u>	<u>Actual</u> <u>Spend</u> <u>30 Sep 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	50	115	61	1,421	10,134	2,350	3,996	10,134	0	39%
Social Work	2,729	687		(1,542)		(855)	1,874	878	1,198	1,874	0	64%
City Development	23,339	2,033	(303)		(2,483)	(753)	22,586	11,983	14,858	22,586	0	66%
Leisure & Culture	1,237	1,368	2,245		(25)	3,588	4,825	2,532	2,982	4,825	0	62%
Environment	1,190	204				204	1,394	126	193	1,394	0	14%
Chief Executive Corporate Services	2,626	256			(66)	190	2,816	653	790	2,816	0	28%
Open Space	1,689	182			5	187	1,876	251	303	1,918	42	16%
Roads Infrastructure	9,031	403			2,508	2,911	11,942	1,986	2,500	11,942	0	21%
Vehicle Fleet	1,210	198				198	1,408	367	406	1,408	0	29%
Information & Communications Technology	1,770	12				12	1,782	596	655	1,782	0	37%
Capital Expenditure 2013/14	53,534	6,538	1,992	(1,427)	0	7,103	60,637	21,722	27,881	60,679	42	46%
<u>Capital Resources 2013/14</u>												
Expenditure Funded from Borrowing	41,126	6,538	2,703	(1,427)		7,814	48,940	17,139	23,453	48,982		
Capital Grants	10,808		(711)			(711)	10,097	4,577	4,422	10,097		
Capital Receipts:-												
Net Asset Sales/ Capital Fund Contribution	1,600					0	1,600	6	6	1,600		
Capital Resources 2013/14	53,534	6,538	1,992	(1,427)	0	7,103	60,637	21,722	27,881	60,679		
Capital Expenditure as % of Capital Resources	100%						100%			100%		

	<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 Aug 2013</u> <u>£000</u>	<u>Actual</u> <u>Spend</u> <u>30 Sep 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>
HOUSING HRA												
Capital Expenditure 2013/14												
Free from Serious Disrepair - Roofs	100					0	100	119	148	263	163	56%
Free from Serious Disrepair - Roughcast	510					0	510	254	259	594	84	44%
Free from Serious Disrepair - Windows	50					0	50	15	17	27	(23)	63%
Energy Efficiency - External Insulation and Cavity Fill	5,530					0	5,530	610	671	4,517	(1,013)	15%
Energy Efficiency - Heating, Kitchens and Bathrooms	8,829					0	8,829	3,454	4,461	9,318	489	48%
Energy Efficiency - Boiler replacement	50					0	50	92	103	200	150	52%
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	865	1,089	2,381	0	46%
Healthy, Safe & Secure - Security and Stair Lighting	50					0	50	0	0	10	(40)	0%
Miscellaneous - Fees	10					0	10	97	100	224	214	45%
Miscellaneous - Disabled Adaptations	750					0	750	268	317	750	0	42%
Major Adaptations												
Paths & Footpaths for SHQS	20					0	20	0	0	0	(20)	
Buttars Place Improvements												
Increase Supply of Council Housing	413					0	413	357	357	425	12	84%
Demolitions	2,059					0	2,059	708	884	2,196	137	40%
Owners Receipts	(813)					0	(813)	(63)	(78)	(380)	433	21%
Community Care - Sheltered Lounge Upgrades	100					0	100	17	17	75	(25)	23%
Community Care - Warden Call Replacement	150					0	150	0	0	0	(150)	
Capital Expenditure 2013/14	20,239	0	0	0	0	0	20,239	6,806	8,358	20,615	376	41%
Capital Resources 2013/14												
Expenditure Funded from Borrowing	13,465					0	13,465	5,784	7,169	13,465		
Capital Receipts:-												
Council House Sales	2,062					0	2,062	351	459	1,290		
Land Sales	1,400					0	1,400	155	223	1,262		
Sale of Last in Block	800					0	800	516	507	900		
	17,727	0	0	0	0	0	17,727	6,806	8,358	16,917		
Capital Expenditure as % of Capital Resources	114%						114%			122%		

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 31/08/2013 £'000	Expenditure to 30/09/2013 £'000	Projected Outturn 2013/14 £000
Whitfield Primary School		116				116	116	(82)	(82)	116
West End Primary School	10					0	10	(52)	(48)	10
Balgarthno	1,663	306				306	1,969	931	1,098	1,969
Furniture-Whitfield, West End & Balgarthno	352	78				78	430	192	192	430
Harris Academy Refurbishment	3,060	154				154	3,214	7	441	3,214
Less Scottish Govt Capital Grant	(2,268)					0	(2,268)			(2,268)
Coldside - New Primary & Community Facilities	680	12				12	692	0		692
Menzieshill - New Primary & Community Facilities	780	10				10	790	0	8	790
Strathmartine Campus	250	50				50	300	20	21	300
Kingspark						0	0	3	3	0
Kingspark Additional Classrooms		10				10	10	(17)	(16)	10
Forthill PS - Modular Classroom			100		103	203	203		123	203
(Less Forthill Out of School Club Funding)			(50)			(50)	(50)			(50)
Eastern Primary School transfer to Grove Academy					68	68	68	41	68	68
Decanting Harris & Refurbishment Rockwell	61	193		115	949	1,257	1,318	809	965	1,318
Primary School Refurbishments (Glebelands, Clepington, St Mary's RC)	500				2	2	502	112	330	502
Barnhill Primary - Extension	1,300					0	1,300	21	78	1,300
Child & Adolescent Mental Health Facility - Dudhope	450					0	450	0		450
Structural Improvements	100				(80)	(80)	20	13	16	20
Kitchen Improvements	50				(50)	(50)	0	0		0
Replacement Heating Systems	150				105	105	255	154	255	255
Roof Coverings - Various	350				(64)	(64)	286	(2)	46	286
School Improvements & Upgrades	325	266			(421)	(155)	170	82	170	170
Curriculum Improvements	150				(150)	(150)	0	0		0
Window Replacement	250				(23)	(23)	227	118	227	227
Upgrade Toilets	100					0	100	0	99	100
Electrical Upgrades	400				(378)	(378)	22	0	2	22
Total	8,713	1,195	50	115	61	1,421	10,134	2,350	3,996	10,134

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 31/08/2013 £'000	Expenditure to 30/09/2013 £'000	Projected Outturn 2013/14 £000
Learning Disabilities - Upgrade of Wellgate Centre	205	2				2	207	0	13	207
Learning Disabilities - Upgrade of Whitetop Centre	1,242			(1,192)		(1,192)	50	0		50
Elmgrove House Replacement (partnership with Communities Scotland)	372	130				130	502	269	486	502
Property Upgrades	100					0	100	5	7	100
Skill and Respite Services Accommodation - Mackinnon Centre	50	411				411	461	371	397	461
Bruce Street Family Support Service	100			(100)		(100)	0	0		0
The Elms Renovation	285	15				15	300	229	283	300
Rankine Street Boiler		22				22	22	0	1	22
Dudhope Castle IT and other expenditure		101				101	101	0	4	101
Provision of Accommodation for Adults with Learning Disabilities	250			(250)		(250)	0	0		0
Oakland's Roof		6				6	6	4	4	6
Craigie House Replacement	125					0	125	0	3	125
Total	2,729	687	0	(1,542)	0	(855)	1,874	878	1,198	1,874

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 31/08/2013 £'000	Expenditure to 30/09/2013 £'000	Projected Outturn 2013/14 £'000
Industry/Business										
Acquisition of Land/Buildings		119				119	119	0		119
Industrial Estates Improvements	100					0	100	0		100
Business Loan	50					0	50	0		50
Overgate Development - Purchase of Properties		600			(332)	268	268	268	268	268
DERL - Refurbishment of Recycling Facility	4,940	300				300	5,240	2,600	4,600	5,240
Administrative Buildings										
Dundee House						0	0	(444)	(444)	0
Other Expenditure										
Allan Street Car Park & Associated Road Works	6	181			25	206	212	191	212	212
Shopping Parade Improvements	100					0	100	52	52	100
Demolition of Surplus Properties	1,303	175			332	507	1,810	136	202	1,810
Whitfield Life Services Building	4,517	506				506	5,023	2,088	2,659	5,023
(Less NHS Contribution)		(155)	(569)			(724)	(724)	(155)	(155)	(724)
(Less VDLF Capital Receipts)	(232)					0	(232)			(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			(1,453)	1,706	648	784	1,706
(Less Scottish Government Capital Grant)	(3,159)		(341)			1,988	(1,171)			(1,171)
(Less Scottish Government General Capital Grant)			(535)			(535)	(535)	(535)	(535)	(535)
Central Waterfront	15,532	741				741	16,273	9,734	10,422	16,273
Less External Funding	(7,242)		(1,619)			(1,619)	(8,861)	(2,262)	(2,945)	(8,861)
Less Contribution From Capital Fund	(2,519)		1144			1,144	(1,375)	(1,375)	(1,375)	(1,375)
Dundee Railway Station Concourse	2,035				40	40	2,075	326	475	2,075
(Less External Funding)	(649)					0	(649)	(326)	(475)	(649)
City Square Environmental Improvements	1,350					0	1,350	1,036	1,096	1,350
City Square Office Alterations		300				300	300	1	16	300
Auto Meter Reading Technology		7				7	7	0	1	7
Total	23,339	2,033	(303)	0	(2,463)	(753)	22,586	11,983	14,858	22,586

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 31/08/2013 £'000	Expenditure to 30/09/2013 £'000	Projected Outturn 2013/14 £'000
New Swimming Pool	35	951	2,041		(25)	2,967	3,002	2,107	2,261	3,002
McManus Galleries Restoration & Development Project						0	0	14	14	
Dick McTaggart - Gymnastics Centre		19	204			223	223	38	188	223
Libraries										
Libraries	50					0	50	17	18	50
Central Library - Control System Upgrade	75					0	75			75
Lochee Leisure & Library Boiler Replacement	175	165				165	340	317	341	340
Culture										
Caird Hall - Kitchen	180					0	180	1	118	180
Caird Hall - Other Expenditure	35					0	35			35
Sports Centres										
Leisure Centre Improvements	50	40				40	90	0		90
Lynch Sports Centre Roof	90	6				6	96	31	31	96
DISC - External Façade & Lighting	150					0	150	0		150
Lochee Leisure Centre - Family Changing Areas		120				120	120	0		120
Other Leisure & Culture Properties										
Wildlife Centre Office/Bothy		20				20	20	0		20
Caird Park Golf Course/Camperdown Park & House Feasibility Studies	100	47				47	147	7	8	147
Roof Replacement/Improvement Programme	197					0	197	0		197
Heating & Ventilation Systems	100					0	100	0	3	100
Total	1,237	1,368	2,245	0	(25)	3,588	4,825	2,532	2,982	4,825

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 31/08/2013 £'000	Expenditure to 30/09/2013 £'000	Projected Outturn 2013/14 £000
Creation of Operational Sub-Depots	1,150	112			10	122	1,272	126	141	1,272
Lochee Park Toilet Facilities - DCS		79				79	79	0	29	79
Baxter Park Toilets	40	3				3	43	0	23	43
Barnhill Cemetery Bothy		10			-10	0	0			0
Total	1,190	204	0	0	0	204	1,394	126	193	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 31/08/2013 £'000	Expenditure to 30/09/2013 £'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				(66)	(66)	234			234
Energy - Spend to Save	200					0	200			200
Community Centres										
Community Facilities at Blackness Library	238	4			10	14	252	251	254	252
Community Facilities at Arthursstone Library	495	1				1	496		3	496
Finmill Community Centre & Library Refurbishment	233	16				16	249	101	119	249
Douglas Community Centre Refurbishment	100	183				183	283	101	140	283
Review of Community Facilities in The Ferry	100					0	100		4	100
Community Centres	100	57				57	157		1	157
The Corner - access to building		19				19	19	1	2	19
Kirkton Community Centre - Heating	120	(6)				(6)	114	113	116	114
Kirkton Community Centre - Lift Access	100					0	100			100
DCA/Dundee Ice Arena										
DCA	45	(19)				(19)	26			26
DCA - Upgrade of Chillers	165					0	165			165
Dundee Ice Arena	380	(9)				(9)	371	86	151	371
Total	2,626	256	0		(66)	190	2,816	653	790	2,816

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 31/08/2013 £'000	Expenditure to 30/09/2013 £'000	Projected Outturn 2013/14 £000
Cemeteries										
Headstone Safety Programme	60	22				22	82	3	3	82
Birkhill Cemetery Extension	349	-33				(33)	316	108	135	316
Pitkerro Grove Cemetery		20				20	20	0	2	20
General Infrastructure Improvements	50	58				58	108	0		108
Cemeteries - General								20	22	22
Parks & Open Space										
Parks Master Plan	40	57				57	97	18	21	97
Environmental/Paths for All	65	1				1	66	0		66
Camperdown Country Park - Development Plan		19				19	19	11	16	19
Environmental Improvements Parks & Open Spaces	370	18				18	388	38	38	388
(Less External Funding)	(50)					0	(50)	0		(50)
Playgrounds Improvements	50	15			5	20	70	0	11	70
Allotment Security	30	5				5	35	0		35
Riverside Nature Park	50					0	50	0		50
Riverside Landfill Site						0	0	20	20	20
Air Quality Monitoring Equipment	10					0	10	0		10
Contaminated Land	100					0	100	0		100
DISC - Replacement of Pitches						0	0	(7)	(7)	0
Sports Facilities										
Tennis Court Multi Use Upgrades	95					0	95	40	42	95
(Less External Funding)	(25)					0	(25)	0		(25)
Dawson Park Coaching & Cricket Upgrades	105					0	105	0		105
(Less External Funding)	(40)					0	(40)	0		(40)
Recycling & Waste Management										
Purchase of Bins	100					0	100	0		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	5	187	1,876	251	303	1,918

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 31/08/2013 £'000	Expenditure to 30/09/2013 £'000	Projected Outturn 2013/14 £000
Road Schemes/Minor Schemes										
Road Safety Measures	150				-30	(30)	120	4	4	120
Pedestrian Crossings / Traffic Lights	100				-30	(30)	70	27	58	70
Footpaths	600					0	600	140	226	600
Unadopted Footpaths	500					0	500	57	88	500
Cycling, Walking & Safer Streets	154				-30	(30)	124	14	15	124
(Less Scottish Government Capital Grant)	(154)				30	30	(124)	0	0	(124)
								0		
Community Regeneration Projects										
Lochee		224	400		2,048	2,672	2,672	61	132	2,672
(Less Capital Receipt - Sale of Site)			(400)			(400)	(400)	(61)	(132)	(400)
Whitfield		10				10	10		10	10
Hilltown		9				9	9			9
Accepted Practices										
Street Lighting Renewal	1,140					0	1,140	603	686	1,140
Road Reconstructions / Recycling	2,400				(220)	(220)	2,180	1,091	1,282	2,180
Bridge Assessment & Work Programme	200		247			247	447	270	272	447
(Less Sustran Funding)			(247)			(247)	(247)	(247)	(247)	(247)
Regional Transport Partnership	400	97			(90)	7	407	(51)	(45)	407
Seabraes Pedestrian Bridge	1,630				922	922	2,552	94	102	2,552
(Less Scottish Enterprise Funding)					(20)	(20)	(20)			(20)
(Less VDLF Funding)					(352)	(352)	(352)	(94)	(102)	(352)
Coastal Protection Works	1,200	63			310	373	1,573	6	14	1,573
(Less Scottish Govt Capital Grant - CWSS)					(30)	(30)	(30)			(30)
Council Roads and Footpaths - Other	600					0	600	0	126	600
Whitfield Spine Road	111					0	111	0		111
Linlathen Bridge East - Historic Scotland Grant						0	0	11	11	0
Vacant & Derelict Land Fund										
2008/09 to 2012/13 Capital Programme		479			(372)	107	107		6	107
(Less Scottish Govt Capital Grant)		(459)			352	(107)	(107)		(6)	(107)
(Less Scottish Enterprise - Seabraes)		(20)			20	0	0			0
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	2,508	2,911	11,942	1,986	2,500	11,942

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 31/08/2013 £'000	Expenditure to 30/09/2013 £'000	Projected Outturn 2013/14 £000
Environment										
Purchase of Vehicles & Equipment	1,150	198	89			287	1,437	291	330	1,437
Capital Receipts			(89)			(89)	(89)	(89)	(89)	(89)
Electric Vehicles Charging Points - 2012/13 Additional award			70			70	70	48	48	70
(Less Scottish Government-Additional Funding 2012/13)			(70)			(70)	(70)			(70)
(Less Scottish Government Funding 2012/13)						0	0	117	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	367	406	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 31/08/2013 £'000	Expenditure to 30/09/2013 £'000	Projected Outturn 2013/14 £000
Education										
Purchase of Computers	570					0	570	271	293	570
Corporate Services										
Purchase of Computer Equipment	850	(54)				(54)	796	211	234	796
Telephony, Data Network & Infrastructure (to support mobile/flexible working)	350	48				48	398	100	114	398
Corporate Electronic Records Data Management System		18				18	18	14	14	18
Total	1,770	12	0	0	0	12	1,782	596	655	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 31/08/2013 £'000	Expenditure to 30/09/2013 £'000	Projected Outturn 2013/14 £'000
Free From Serious Disrepair										
Roof Replacement	100					0	100	119	148	263
Roughcast Renewal	510					0	510	254	259	594
Windows	50					0	50	15	17	27
Energy Efficiency										
External Insulation and Cavity	5,530					0	5,530	610	671	4,517
Heating, Kitchens and Bathrooms & Showers	8,829					0	8,829	3,454	4,461	9,318
Ferrolli & Ravenheart boiler replacement	50					0	50	92	103	200
Renewable Initiatives	0					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	0
Door Entry System	2,381					0	2,381	865	1,089	2,381
Security & Stair Lighting	50					0	50	0	0	10
Increase Supply of Council Housing										
New Builds	413					0	413	357	357	425
Demolitions	2,059					0	2,059	708	884	2,196
Miscellaneous										
Fees	10					0	10	97	100	224
Disabled Adaptations	750					0	750	268	317	750
Major Adaptations						0	0	0	0	0
Paths and Footpaths for SHQS	20						20	0	0	0
Buttars Place Improvements							0	0	0	0
Owner Receipts	(813)					0	(813)	(63)	(78)	(380)
Community Care										
Sheltered Lounge Upgrades	100					0	100	17	17	75
Warden Call Replacements	150					0	150	0	0	0
Housing HRA Total	20,239	0	0	0	0	0	20,239	6,806	8,358	20,615

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 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			
<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		
<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)			
Central Waterfront - Railway Station - virement Reg Transport Partnership (Roads Infra)	40			
Allan Street Car Park - virement from Swimming Pool (Leisure & Culture)	25			
<u>Leisure & Culture</u>				
Carry forward from 2012/13	1,368			
New Swimming Pool - additional expenditure & virement to Allan St Car Park	2,016			
Dick McTaggart	204			
<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)			
H&S virement to Mill O Mains - Open Space	(5)			
OPEN SPACE				
Carry forward from 2012/13	182			
Playground Improvements-Mill O Mains-virement Corp Services H&S	5			
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)			
VEHICLE FLEET				
Carry forward from 2012/13	198			
INFORMATION & COMMUNICATIONS TECHNOLOGY				
Carry forward from 2012/13	12			
	7,103	1,242	50	(115)