

REPORT TO: POLICY & RESOURCES COMMITTEE – 9 DECEMBER 2013

REPORT ON: CAPITAL EXPENDITURE MONITORING 2013/14

REPORT BY: DIRECTOR OF CORPORATE SERVICES

REPORT NO: 494-2013

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 31 October 2013.

	General Services Capital 2013/14 £000	Housing HRA Capital 2013/14 £000
Approved Budget	53,534	20,239
Budget Adjustments	<u>3,539</u>	<u>-</u>
Revised Budget	<u>57,073</u>	<u>20,239</u>
Projected Outturn	<u>57,126</u>	<u>21,002</u>
Variance over/(under) Budget	<u>53</u>	<u>763</u>
Actual Spend to 31 October 2013	<u>31,200</u>	<u>10,022</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 October 2013 were 55% and 48% respectively, compared with 41% and 37% respectively for the comparable period to 31 October 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 £57.073m, a decrease of £3.564m since last months Capital Monitoring report. The main reasons for this are detailed below.

5.1.1 Reduction in expenditure in 2013/14 of £1.180m on Coastal Protection Works (Roads Infrastructure). These works have been delayed due to a SEPA investigation into sea levels in the River Tay. This expenditure will be required in 2014/15 and will be funded from borrowing.

5.1.2 Reduction in expenditure in 2013/14 of £1.5m on National Housing Trust Phases 1 & 2 (Buildings & Property – City Development). The reduction in expenditure is due to delays in progressing the works at East Links Place, Broughty Ferry and Wallace Craigie. This expenditure will be required in 2014/15 and will be funded from borrowing.

5.1.3 Reduction in expenditure in 2013/14 of £197,000 on Roof Replacements (Building & Property – Leisure & Culture). This budget has been transferred into 14/15 to reflect when the project will be progressed. This expenditure will be required in 2014/15 and will be funded from borrowing.

5.1.4 Reduction in expenditure in 2013/14 of £191,000 on DCA (Buildings & Property – Corporate Services). The expenditure has been rephased to reflect the latest timescale for the programme of works. 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	(400)	1,200	1,200	-
 Borrowing	<u>41,126</u>	<u>4,650</u>	<u>45,776</u>	<u>45,829</u>	<u>53</u>
	<u>53,534</u>	<u>3,539</u>	<u>57,073</u>	<u>57,126</u>	<u>53</u>

5.2.2 The revised budget for Capital Receipts/Capital Fund is £1.2m, a decrease of £400,000 since last months Capital Monitoring report, due to a revision is projected receipts for this year.

5.2.3 The revised budget for Borrowing is £45.776m, a decrease of £3.164m since last months Capital Monitoring report, is due to the reasons above (5.1.1 to 5.1.4 and 5.2.2).

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

	2013/14	2014/15	2015/16	2016/17
	£000	£000	£000	£000
Adjustments Per Monitoring (per Appendix 3)	<u>3,539</u>	<u>4,806</u>	<u>50</u>	<u>(115)</u>
Financed By:-				
General Capital Grant	(711)	-	-	-
Capital Receipts/Capital Fund	(400)	-	-	-
Borrowing	<u>4,650</u>	<u>4,806</u>	<u>50</u>	<u>(115)</u>
	<u>3,539</u>	<u>4,806</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 £21.002m, an increase in projected expenditure of £387,000 since last month's capital monitoring report. The main reason for this is detailed below.

- 6.1.1 Energy Efficiency – External Insulation and Cavity Fill – St Mary's 6th has increased by £40,000. The increase is due to the cost of asbestos removal.
- 6.1.2 Energy Efficiency – External Insulation and Cavity Fill – Dallfield MSD. British Gas have invoiced the project for £200,000 being the balance of their agreed tender price.
- 6.1.3 Heating, Kitchens and Bathrooms – New Contracts – Wester Clepington & Small's Wynd has increased by £39,000 due to the inclusion of additional properties.
- 6.1.4 Heating, Kitchens and Bathrooms – New Contracts – Individual Houses has increased by £100,000 due to the anticipated addition of more properties.
- 6.2 The latest capital monitoring shows projected capital resources of £17.022m, a decrease in resources of £705,000 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 123%. 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

	<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>30 Sep 2013</u> <u>£000</u>	<u>Actual</u> <u>Spend</u> <u>31 Oct 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	224	1,584	10,297	3,996	4,537	10,297	0	44%
Social Work	2,729	687		(1,542)	9	(846)	1,883	1,198	1,264	1,883	0	67%
City Development	23,339	2,033	(303)	(1,500)	(1,582)	(1,352)	21,987	14,858	16,532	21,987	0	75%
Leisure & Culture	1,237	1,368	2,245	(322)	(38)	3,253	4,490	2,982	3,098	4,490	0	69%
Environment	1,190	204			(913)	(709)	481	193	197	481	0	41%
Chief Executive Corporate Services	2,626	256		(387)	(102)	(233)	2,393	790	963	2,393	0	40%
Open Space	1,689	182		(175)	5	12	1,701	303	348	1,754	53	20%
Roads Infrastructure	9,031	403		(1,180)	2,397	1,620	10,651	2,500	2,909	10,651	0	27%
Vehicle Fleet	1,210	198				198	1,408	406	555	1,408	0	39%
Information & Communications Technology	1,770	12				12	1,782	655	797	1,782	0	45%
Capital Expenditure 2013/14	53,534	6,538	1,992	(4,991)	0	3,539	57,073	27,881	31,200	57,126	53	55%
<u>Capital Resources 2013/14</u>												
Expenditure Funded from Borrowing	41,126	6,538	3,103	(4,991)		4,650	45,776	23,453	25,756	45,829		
Capital Grants	10,808		(711)			(711)	10,097	4,422	5,413	10,097		
Capital Receipts:-												
Net Asset Sales/ Capital Fund Contribution	1,600		(400)			(400)	1,200	6	31	1,200		
Capital Resources 2013/14	53,534	6,538	1,992	(4,991)	0	3,539	57,073	27,881	31,200	57,126		
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>30 Sep 2013</u> <u>£000</u>	<u>Actual</u> <u>Spend</u> <u>31 Oct 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	148	168	257	157	65%
Free from Serious Disrepair - Roughcast	510					0	510	259	312	584	74	53%
Free from Serious Disrepair - Windows	50					0	50	17	17	27	(23)	63%
Energy Efficiency - External Insulation and Cavity Fill	5,530					0	5,530	671	892	4,752	(778)	19%
Energy Efficiency - Heating, Kitchens and Bathrooms	8,829					0	8,829	4,461	5,128	9,486	657	54%
Energy Efficiency - Boiler replacement	50					0	50	103	112	200	150	56%
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	1,089	1,484	2,381	0	62%
Healthy, Safe & Secure - Security and Stair Lighting	50					0	50	0	0	10	(40)	0%
Miscellaneous - Fees	10					0	10	100	103	224	214	46%
Miscellaneous - Disabled Adaptations	750					0	750	317	435	750	0	58%
Major Adaptations						0						
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	884	1,057	2,196	137	48%
Owners Receipts	(813)					0	(813)	(78)	(77)	(380)	433	20%
Community Care - Sheltered Lounge Upgrades	100					0	100	17	21	75	(25)	28%
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	8,358	10,022	21,002	763	48%
Capital Resources 2013/14												
Expenditure Funded from Borrowing	13,465					0	13,465	7,169	8,474	13,465		
Capital Receipts:-												
Council House Sales	2,062					0	2,062	459	718	1,395		
Land Sales	1,400					0	1,400	223	223	1,262		
Sale of Last in Block	800					0	800	507	607	900		
	17,727	0	0	0	0	0	17,727	8,358	10,022	17,022		
Capital Expenditure as % of Capital Resources	114%						114%			123%		

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 30/09/2013 £'000	Expenditure to 31/10/2013 £'000	Projected Outturn 2013/14 £000
Whitfield Primary School		116				116	116	(82)	(81)	116
West End Primary School	10						10	(48)	(38)	10
Balgarthno	1,663	306				306	1,969	1,098	1,248	1,969
Furniture-Whitfield, West End & Balgarthno	352	78				78	430	192	192	430
Harris Academy Refurbishment	3,060	154				154	3,214	441	450	3,214
Less Scottish Govt Capital Grant	(2,268)					0	(2,268)			(2,268)
Coldside - New Primary & Community Facilities	680	12				12	692		3	692
Menzieshill - New Primary & Community Facilities	780	10				10	790	8	15	790
Strathmartine Campus	250	50				50	300	21	33	300
Kingspark						0	0	3	3	0
Kingspark Additional Classrooms		10				10	10	(16)	(16)	10
Forthill PS - Modular Classroom			100		103	203	203	123	126	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	965	1,136	1,318
Primary School Refurbishments (Glebelands, Clepington, St Mary's RC)	500				2	2	502	330	365	502
Barnhill Primary - Extension	1,300				127	127	1,427	78	157	1,427
Child & Adolescent Mental Health Facility - Dudhope	450				36	36	486			486
Structural Improvements	100				(80)	(80)	20	16	16	20
Kitchen Improvements	50				(50)	(50)	0			0
Replacement Heating Systems	150				105	105	255	255	280	255
Roof Coverings - Various	350				(64)	(64)	286	46	92	286
School Improvements & Upgrades	325	266			(421)	(155)	170	170	111	170
Curriculum Improvements	150				(150)	(150)	0			0
Window Replacement	250				(23)	(23)	227	227	268	227
Upgrade Toilets	100					0	100	99	106	100
Electrical Upgrades	400				(378)	(378)	22	2	3	22
Total	8,713	1,195	50	115	224	1,584	10,297	3,996	4,537	10,297

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 30/09/2013 £'000	Expenditure to 31/10/2013 £'000	Projected Outturn 2013/14 £000
Learning Disabilities - Upgrade of Wellgate Centre	205	2				2	207	13	23	207
Learning Disabilities - Upgrade of Whitetop Centre	1,242			(1,192)		(1,192)	50		21	50
Elmgrove House Replacement (partnership with Communities Scotland)	372	130			(16)	114	486	486	486	486
Property Upgrades	100				4	4	104	7	6	104
Skill and Respite Services Accommodation - Mackinnon Centre	50	411				411	461	397	410	461
Bruce Street Family Support Service	100			(100)		(100)				
The Elms Renovation	285	15			21	36	321	283	305	321
Rankine Street Boiler		22				22	22	1	1	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	4	5	6
Craigie House Replacement	125						125	3	3	125
Total	2,729	687	0	(1,542)	9	(846)	1,883	1,198	1,264	1,883

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 30/09/2013 £'000	Expenditure to 31/10/2013 £'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	4,600	5,240
Administrative Buildings										
Dundee House						0	0	(444)	(444)	0
Other Expenditure										
Allan Street Car Park & Associated Road Works	6	181			38	219	225	212	225	225
Shopping Parade Improvements	100				68	68	168	52	61	168
Demolition of Surplus Properties	1,303	175			12	187	1,490	202	199	1,490
Whitfield Life Services Building	4,517	506				506	5,023	2,659	3,313	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			(1,500)		(1,500)	0			
V&A at Dundee	3,159		876			(1,453)	1,706	784	813	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)
Central Waterfront	15,532		741		320	1,061	16,593	10,422	10,917	16,593
Less External Funding	(7,242)		(1,619)			(1,619)	(8,861)	(2,945)	(3,335)	(8,861)
Less Contribution From Capital Fund	(2,519)		1,144			1,144	(1,375)	(1,375)	(1,375)	(1,375)
Dundee Railway Station Concourse	2,035				40	40	2,075	475	809	2,075
(Less External Funding)	(649)					0	(649)	(475)	(539)	(649)
City Square Environmental Improvements	1,350					0	1,350	1,096	1,143	1,350
City Square Office Alterations		300			820	1,120	1,120	16	21	1,120
Auto Meter Reading Technology		7				7	7	1	1	7
Total	23,339	2,033	(303)	(1,500)	(1,582)	(1,352)	21,987	14,858	16,532	21,987

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 30/09/2013 £'000	Expenditure to 31/10/2013 £'000	Projected Outturn 2013/14 £'000
New Swimming Pool	35	951	2,041		(38)	2,954	2,989	2,261	2,328	2,989
McManus Galleries Restoration & Development Project						0	0	14	14	
Dick McTaggart - Gymnastics Centre		19	204			223	223	188	202	223
Libraries										
Libraries	50					0	50	18	19	50
Central Library - Control System Upgrade	75			(75)		(75)	0			
Lochee Leisure & Library Boiler Replacement	175	165				165	340	341	347	340
Culture										
Caird Hall - Ashton Hall & Foyer	180					0	180	118	125	180
Caird Hall - Kitchen	35					0	35			35
Sports Centres										
Leisure Centre Improvements	50	40				40	90		7	90
Lynch Sports Centre Roof	90	6		(50)		(44)	46	31	39	46
DISC - External Façade & Lighting	150					0	150		1	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	8	16	147
Roof Replacement/Improvement Programme	197			(197)		(197)	0			
Heating & Ventilation Systems	100						100	3		100
Total	1,237	1,368	2,245	(322)	(38)	3,253	4,490	2,982	3,098	4,490

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 30/09/2013 £'000	Expenditure to 31/10/2013 £'000	Projected Outturn 2013/14 £000
Creation of Operational Sub-Depots	1,150	112			(835)	(723)	427	141	144	427
Redevelopment of Environment Dept Headquarters									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)	0				
Total	1,190	204			(913)	(709)	481	193	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 30/09/2013 £'000	Expenditure to 31/10/2013 £'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				(102)	(102)	198			198
Energy - Spend to Save	200					0	200			200
Community Centres										
Community Facilities at Blackness Library	238	4			10	14	252	254	261	252
Community Facilities at Arthursstone Library	495	1				1	496	3	28	496
Finmill Community Centre & Library Refurbishment	233	16				16	249	119	146	249
Douglas Community Centre Refurbishment	100	183				183	283	140	223	283
Review of Community Facilities in The Ferry	100			(96)		(96)	4	4	4	4
Community Centres	100	57				57	157	1	12	157
The Corner - Access To Building		19				19	19	2	2	19
Kirkton Community Centre - Heating	120	(6)				(6)	114	116	122	114
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	151	165	371
Total	2,626	256		(387)	(102)	(233)	2,393	790	963	2,393

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 30/09/2013 £'000	Expenditure to 31/10/2013 £'000	Projected Outturn 2013/14 £000
Cemeteries										
Headstone Safety Programme	60	22				22	82	3	3	82
Birkhill Cemetery Extension	349	(33)				(33)	316	135	135	316
Pitkerro Grove Cemetery		20				20	20	2	2	20
General Infrastructure Improvements	50	58				58	108			108
Cemeteries - General								22	22	22
Parks & Open Space										
Parks Master Plan	40	57		(40)		17	57	21	37	57
Environmental/Paths for All	65	1	57			58	123			123
(Less External Funding)			(57)			(57)	(57)			(57)
Camperdown Country Park - Development Plan		19				19	19	16	16	19
Environmental Improvements Parks & Open Spaces	370	18		(70)		(52)	318	38	38	318
(Less External Funding)	(50)					0	(50)			(50)
Playgrounds Improvements	50	15			5	20	70	11	11	70
Allotment Security	30	5				5	35			35
Riverside Nature Park	50					0	50			50
Riverside Landfill Site						0	0	20	31	31
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	42	53	95
(Less External Funding)	(25)					0	(25)			(25)
Dawson Park Coaching & Cricket Upgrades	105			(105)		(105)	0			0
(Less External Funding)	(40)			40		40	0			0
Recycling & Waste Management										
Purchase of Bins	100					0	100			100
Purchase of Skips	30					0	30			30
Recycling Initiatives (Dry Waste and Food)	300					0	300			300
Total	1,689	182		(175)	5	12	1,701	303	348	1,754

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 30/09/2013 £'000	Expenditure to 31/10/2013 £'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	58	58	70
Footpaths	600					0	600	226	336	600
Unadopted Footpaths	500					0	500	88	82	500
Cycling, Walking & Safer Streets	154				(30)	(30)	124	15	20	124
(Less Scottish Government Capital Grant)	(154)				30	30	(124)	0		(124)
Community Regeneration Projects										
Lochee		224	400		2,048	2,672	2,672	132	139	2,672
(Less Capital Receipt - Sale of Site)			(400)			(400)	(400)	(132)	(140)	(400)
Whitfield		10				10	10	10	10	10
Hilltown		9				9	9		0	9
Accepted Practices										
Street Lighting Renewal	1,140					0	1,140	686	832	1,140
Road Reconstructions / Recycling	2,400				(220)	(220)	2,180	1,282	1,397	2,180
Bridge Assessment & Work Programme	200		247			247	447	272	272	447
(Less Sustran Funding)			(247)			(247)	(247)	(247)	(247)	(247)
Regional Transport Partnership	400	97			(90)	7	407	(45)	(45)	407
Seabraes Pedestrian Bridge	1,630				922	922	2,552	102	105	2,552
(Less Scottish Enterprise Funding)					(20)	(20)	(20)			(20)
(Less VDLF Funding)					(352)	(352)	(352)	(102)	(105)	(352)
Coastal Protection Works	1,200	63		(1,180)	310	(807)	393	14	28	393
(Less Scottish Govt Capital Grant - CWSS)					(30)	(30)	(30)			(30)
Council Roads and Footpaths - Other	600					0	600	126	152	600
Whitfield Spine Road	111				(111)	(111)	0		0	
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	4	107
(Less Scottish Govt Capital Grant)		(459)			352	(107)	(107)	(6)	(4)	(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		(1,180)	2,397	1,620	10,651	2,500	2,909	10,651

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 30/09/2013 £'000	Expenditure to 31/10/2013 £'000	Projected Outturn 2013/14 £000
Environment										
Purchase of Vehicles & Equipment	1,150	198	110			308	1,458	330	472	1,437
Capital Receipts			(110)			(110)	(110)	(89)	(110)	(89)
Electric Vehicles Charging Points - 2012/13 Additional award			70			70	70	48	76	70
(Less Scottish Government-Additional Funding 2012/13)			(70)			(70)	(70)			(70)
(Less Scottish Government Funding 2012/13)						0	0	117	117	0
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					0	20			20
Minibus Replacement (Education)	40					0	40			40
Total	1,210	198				198	1,408	406	555	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 30/09/2013 £'000	Expenditure to 31/10/2013 £'000	Projected Outturn 2013/14 £000
Education										
Purchase of Computers	570						570	293	304	570
Corporate Services										
Purchase of Computer Equipment	850	(54)				(54)	796	234	300	796
Telephony, Data Network & Infrastructure (to support mobile/flexible working)	350	48				48	398	114	179	398
Corporate Electronic Records Data Management System		18				18	18	14	14	18
Total	1,770	12				12	1,782	655	797	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 30/09/2013 £'000	Expenditure to 31/10/2013 £'000	Projected Outturn 2013/14 £'000
Free From Serious Disrepair										
Roof Replacement	100					0	100	148	168	257
Roughcast Renewal	510					0	510	259	312	584
Windows	50					0	50	17	17	27
Energy Efficiency										
External Insulation and Cavity	5,530					0	5,530	671	892	4,752
Heating, Kitchens and Bathrooms & Showers	8,829					0	8,829	4,461	5,128	9,486
Ferrolli & Ravenheart boiler replacement	50					0	50	103	112	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	1,089	1,484	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	884	1,057	2,196
Miscellaneous										
Fees	10					0	10	100	103	224
Disabled Adaptations	750					0	750	317	435	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)	(78)	(77)	(380)
Community Care										
Sheltered Lounge Upgrades	100					0	100	17	21	75
Warden Call Replacements	150					0	150	0	0	0
Housing HRA Total	20,239	0	0	0	0	0	20,239	8,358	10,022	21,002

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			
CALMS - virement from H&S Corporate Services	36			
<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			
<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)	38			
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			
<u>Leisure & Culture</u>				
Carry forward from 2012/13	1,368			
New Swimming Pool - additional expenditure & virement to Allan St Car Park	2,003			
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		
<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)			
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		
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)			
VEHICLE FLEET				
Carry forward from 2012/13	198			
INFORMATION & COMMUNICATIONS TECHNOLOGY				
Carry forward from 2012/13	12			
	3,539	4,806	50	(115)