

REPORT TO: POLICY & RESOURCES COMMITTEE - 20 AUGUST 2012

REPORT ON: CAPITAL EXPENDITURE MONITORING 2012/13

REPORT BY: DIRECTOR OF CORPORATE SERVICES

REPORT NO: 287-2012

1 PURPOSE OF REPORT

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

2 RECOMMENDATION

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

3 FINANCIAL IMPLICATIONS

- 3.1 This report shows the latest projections on capital projects along with actual spend to 30 June 2012.

	General Services Capital 2012/13 £000	Housing HRA Capital 2012/13 £000
Approved Budget	58,094	24,032
Budget Adjustments	<u>6,835</u>	<u>—</u>
Revised Budget	<u>64,929</u>	<u>24,032</u>
Projected Outturn	<u>64,929</u>	<u>24,490</u>
Variance over/(under) Budget	<u>—</u>	<u>458</u>
Actual Spend to 30 June 2012	<u>7,709</u>	<u>3,263</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 June 2012 were 12% and 13% respectively, compared with 10% and 11% respectively for the comparable period to 30 June 2011.

4 BACKGROUND

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

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

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

5 GENERAL SERVICES CURRENT POSITION

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

The latest capital monitoring statement shows a revised Projected Outturn for 2012/13 of £64.929m, an increase of £6.835m since the Capital Plan was approved. The main reasons for this are detailed below.

- 5.1.1 Increase in projected expenditure in 2012/13 of £6.385m in various departments, now required as a result of committed expenditure in 2011/12 slipping into 2012/13. There was a corresponding reduction in borrowing and capital financed from current revenue due to the expenditure slipping. This expenditure in 2012/13 will be funded from borrowing (£6.204m) and capital funded from current revenue (£181,000). Over the 2 years the borrowing requirement remains the same as a result of this expenditure slipping from 2011/12 into 2012/13.
- 5.1.2 Increase in projected expenditure of £304,000 (split £254,000 in 2012/13 and £50,000 in 2013/14) on Skill and Respite Services Accommodation - MacKinnon Centre (Buildings & Property - Social Work). The budgeted allowance was £1,845,000 but the approved tender price is £2,063,000 (report 231-2012 to City Development Committee 25 June 2012 refers). In addition, enabling works totalling £86,000 have been approved (report 177-2012 to City Development Committee 23 April 2012 refers), funded from the budgeted allowance. The increase in projected expenditure is being funded from an underspend on the Elms Renovation project (also within Social Work). The progress on this project is slower than anticipated, therefore allowing flexibility to fund the additional expenditure on MacKinnon. Any required adjustment to the Elms budget will be made at the next review of the Capital Plan.
- 5.1.3 Increase in projected expenditure of £1.168m on Vacant & Derelict Land Fund (Buildings & Property - Chief Executive Corporate Services). Since the Capital Plan was approved in February the Council has been awarded a Specific Capital Grant of £1,168,000 for the Vacant & Derelict Land Fund. The effect on borrowing is nil.
- 5.1.4 Increase in projected net expenditure in 2012/13 of £500,000 on Allan Street Car Park (Buildings & Property - City Development). Included in the Capital Plan was a projected receipt for the sale of a site. We have now been advised that due to the current economic climate, it will not be possible to realise this receipt in 2012/13. This will result in a corresponding increase in borrowing in 2012/13.
- 5.2 Other than the items noted in the paragraphs above, there are no other overspends on capital projects requiring to be reported.

5.3 Capital Resources

5.3.1 The table below shows the latest position:-

	Approved Budget £000	Adjustments £000	Revised Budget £000	Projected Outturn £000	Variance £000
General Capital Grant	7,113		7,113	7,113	-
Capital Receipts/Capital Fund	1,600		1,600	1,600	-
Capital Funded from Current Revenue	822	(494)	328	328	-
Borrowing	<u>45,659</u>	<u>7,329</u>	<u>52,988</u>	<u>52,988</u>	-
	<u>55,194</u>	<u>6,835</u>	<u>62,029</u>	<u>62,029</u>	-

5.3.2 The revised budget for Borrowing is £52,988m, a net increase of £7.329m since the Capital Budget was approved, mainly due to 5.1.2 & 5.1.5 above. In addition the budgeted figure for Capital Funded from Current Revenue has been reduced to reflect latest projections for revenue income from car parking, which is being used to assist in the funding of the new Multi Storey Car Park at Allan Street. The borrowing figure has been increased to take account of the reduction in CFCR - £675,000. The cost of the additional borrowing can be funded from the budget for capital financing costs within the 2012/13 Revenue Budget.

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

	2012/13 £000	2012/13 £000	2013/14 £000
Adjustments Per Monitoring (per Appendix 3)	<u>6,835</u>	<u>50</u>	-
Financed By:-			
General Capital Grant	-	-	-
Capital Receipts/Capital Fund	-	-	-
Capital Funded from Current Revenue	(494)	-	-
Borrowing	<u>7,329</u>	-	-
	<u>6,835</u>	<u>50</u>	-

5.5 Projected capital expenditure as a percentage of projected capital resources is currently standing at 105%. This variance between expenditure and resources will be met by additional slippage which will be identified throughout the year.

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 £24.490m, an increase in projected expenditure of £458,000 since the plan was approved. The main reasons for this are detailed below.

6.1.1 Energy Efficiency - Community Energy Savings Partnership (CESP) project at Lansdowne, Pitalpin, Ancrum and Burnside Court has increased by £358,000 due to slippage from 2011/12. There will be no increase in borrowing over the two years 2011/12 and 2012/13 for this project.

- 6.2 Projected capital expenditure as a percentage of projected capital resources is currently standing at 118%. This variance between expenditure and resources will be met by additional slippage identified throughout the year.

7 RISK ASSESSMENT

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

POLICY IMPLICATIONS

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

There are no major issues.

9 CONSULTATION

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

10 BACKGROUND PAPERS

- 10.1 None

MARJORY M STEWART
DIRECTOR OF CORPORATE SERVICES

9 AUGUST 2012

	<u>Approved</u> <u>Capital</u> <u>Budget</u> <u>2012/13</u> <u>£000</u>	<u>Carry</u> <u>Forward</u> <u>from</u> <u>2011/12</u> <u>£000</u>	<u>Budget</u> <u>Adjust</u> <u>£000</u>	<u>Carryforward</u> <u>into</u> <u>Future Years</u> <u>£000</u>	<u>Virements</u> <u>£000</u>	<u>Total</u> <u>Budget</u> <u>Adjustments</u> <u>£000</u>	<u>Revised</u> <u>Capital</u> <u>Budget</u> <u>2012/13</u> <u>£000</u>	<u>Actual</u> <u>Spend</u> <u>30 Jun 2012</u> <u>£000</u>	<u>Projected</u> <u>Outturn</u> <u>2012/13</u> <u>£000</u>	<u>Variance</u> <u>£000</u>	<u>Spend as</u> <u>a % of</u> <u>Projected</u> <u>Outturn</u>
GENERAL SERVICES											
<u>Capital Expenditure 2012/13</u>											
Buildings & Property:-											
Education	15,101	966				966	16,067	2,519	16,067	0	16%
Social Work	5,102	713		(50)	19	682	5,784	(18)	5,784	0	0%
City Development	11,545	1,557	500			2,057	13,602	1,084	13,602	0	8%
Leisure & Culture	11,089	934				934	12,023	3,168	12,023	0	26%
Environment	675	368				368	1,043	15	1,043	0	1%
Chief Executive Corporate Services	1,880	40			(19)	21	1,901	(115)	1,901	0	-6%
Open Space	3,198	502				502	3,700	479	3,700	0	13%
Roads Infrastructure	6,664	1,280				1,280	7,944	338	7,944	0	4%
Vehicle Fleet	1,170	30				30	1,200	114	1,200	0	10%
Information & Communications Technology	1,670	(5)				(5)	1,665	125	1,665	0	8%
Capital Expenditure 2012/13	58,094	6,385	500	(50)	0	6,835	64,929	7,709	64,929	0	12%
<u>Capital Resources 2012/13</u>											
Expenditure Funded from Borrowing	45,659	6,204	1,175	(50)		7,329	52,988	4,432	52,988		
Capital Grants	7,113					0	7,113	3,238	7,113		
Capital Funded from Current Revenue	822	181	(675)			(494)	328		328		
Capital Receipts:-											
Net Asset Sales/ Capital Fund Contribution	1,600					0	1,600	39	1,600		
Capital Resources 2012/13	55,194	6,385	500	(50)	0	6,835	62,029	7,709	62,029		
Capital Expenditure as % of Capital Resources	105%						105%		105%		

	<u>Approved</u>	<u>Carry</u>		<u>Carryforward</u>		<u>Total</u>	<u>Revised</u>	<u>Actual</u>	<u>Projected</u>	<u>Spend as</u>
	<u>Capital</u>	<u>Forward</u>	<u>Budget</u>	<u>into</u>	<u>Virements</u>	<u>Budget</u>	<u>Capital</u>	<u>Spend</u>	<u>Outturn</u>	<u>a % of</u>
	<u>Budget</u>	<u>from</u>	<u>Adjust</u>	<u>Future Years</u>		<u>Adjustments</u>	<u>Budget</u>	<u>30 Jun 2012</u>	<u>2012/13</u>	<u>Projected</u>
	<u>2012/13</u>	<u>2011/12</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>2012/13</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>
	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>Outturn</u>
HOUSING HRA										
<u>Capital Expenditure 2012/13</u>										
Free from Serious Disrepair - Roofs	568					0	568	244	605	37
Free from Serious Disrepair - Roughcast	475					0	475	0	595	120
Free from Serious Disrepair - Windows	44					0	44	3	44	0
Energy Efficient - External Insulation and Cavity Fill	5,387					0	5,387	295	5,742	355
Energy Efficient - Heating, Kitchens and Bathrooms	10,713					0	10,713	1,810	11,007	294
Energy Efficiency - Boiler replacement	50					0	50	89	100	50
Energy Efficiency - Renewables Initiatives	1,000					0	1,000	0	820	(180)
Modern Facilities & Services - Individual Shower Programme	50					0	50	0	10	(40)
Healthy, Safe & Secure - Fire Detection	25					0	25	0	5	(20)
Healthy, Safe & Secure - Door Entry System & Secure Doors	1,137					0	1,137	297	1,137	0
Healthy, Safe & Secure - Security and Stair Lighting	200					0	200	0	200	0
Miscellaneous - Fees	20					0	20	0	20	0
Miscellaneous - Disabled Adaptations	750					0	750	140	750	0
Major Adaptations	20					0	20	0	20	0
Paths & Footpaths for SHQS	250					0	250	0	150	(100)
Buttars Place Improvements	186					0	186	0	186	0
Increase Supply of Council Housing	490					0	490	149	490	0
Demolitions	2,897					0	2,897	202	2,788	(109)
Owners Receipts	(620)					0	(620)	(25)	(620)	0
Community Care - Sheltered Lounge Upgrades	40					0	40	0	40	0
Community Care - Warden Call Replacement	350					0	350	59	401	51
Capital Expenditure 2012/13	24,032	0	0	0	0	0	24,032	3,263	24,490	458
<u>Capital Resources 2012/13</u>										
Expenditure Funded from Borrowing	17,380					0	17,380	2,520	17,380	
Capital Receipts:-										
Council House Sales	2,500					0	2,500	342	2,300	
Land Sales	350					0	350	10	330	
Sale of Last in Block	800					0	800	391	800	
	21,030	0	0	0	0	0	21,030	3,263	20,810	
Capital Expenditure as % of Capital Resources	114%						114%		118%	

BUILDINGS & PROPERTY CAPITAL MONITORING 2012/13 - EDUCATION

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

BUILDINGS & PROPERTY CAPITAL MONITORING 2012/13 - SOCIAL WORK

Nature of Expenditure	Approved Budget 2012/13 £'000	2011/12 Carry Forward £'000	Budget Adjust. £'000	C/f into Future Years £'000	Virements £'000	Total Adjusts £'000	Revised Budget 2012/13 £'000	Expenditure to 30/06/2012 £'000	Projected Outturn 2012/13 £'000
Day Services Accommodation for people with Learning Disabilities - Wellgate	210	5				5	215		215
Elmgrove House Replacement (partnership with Communities Scotland)	758	440				440	1,198		1,198
Seymour House	29					0	29	(22)	29
(Less Tayside NHS Contribution)	(10)					0	(10)	6	(10)
(Less Tayside Police Contribution)	(9)					0	(9)	6	(9)
Property Upgrades	100	22				22	122		122
Learning Disabilities - Upgrade of Whitetop Centre	1,222	20				20	1,242		1,242
Skill and Respite Services Accommodation - Mackinnon Centre	1,695	63		(50)	304	317	2,012		2,012
Claverhouse East Offices - Works to Accommodate more staff	50					0	50		50
The Elms Renovation	500				(304)	(304)	196		196
Replacement Windows	75					0	75		75
Rankine Street Boiler	82	30				30	112		112
Dudhope Castle IT and other expenditure	150					0	150		150
Provision of Accommodation for Adults with Learning Disabilities	250					0	250		250
Douglas CFC		50				50	50		50
The Elms Residential Unit for Young People		3				3	3	(8)	3
Oaklands Roof		80			19	99	99		99
Total	5,102	713	0	(50)	19	682	5,784	(18)	5,784

BUILDINGS & PROPERTY CAPITAL MONITORING 2012/13 - CITY DEVELOPMENT

Nature of Expenditure	Approved Budget 2012/13 £'000	2011/12 Carry Forward £'000	Budget Adjust. £'000	C/f into Future Years £'000	Virements £'000	Total Adjusts £'000	Revised Budget 2012/13 £'000	Expenditure to 30/06/2012 £'000	Projected Outturn 2012/13 £000
Industry/Business									
Acquisition of Land/Buildings	250					0	250	1	250
Industrial Estates Improvements	100	100				100	200	39	200
Business Loan	50					0	50		50
Overgate Development - Purchase of Properties	600					0	600		600
Administrative Buildings									
Dundee House		14				14	14	(449)	14
City Square		5				5	5		5
Other Expenditure									
Allan Street Car Park & Associated Road Works	2,959	181				181	3,140	558	3,140
(Less Capital Receipts)	(500)		500			500	0		0
Shopping Parade Improvements	100	225				225	325	5	325
Demolition of Surplus Properties	600	1,117				1,117	1,717	102	1,717
Whitfield Life Services Building	5,158	(103)				(103)	5,055	(1)	5,055
Lochee Regeneration	128					0	128		128
V&A at Dundee	3,900		1,046	(2,279)		(1,233)	2,667	366	2,667
(Less Scottish Government Capital Grant)	(3,900)			2,279		2,279	(1,621)		(1,621)
(Less Scottish Government General Capital Grant)			(1,046)			(1,046)	(1,046)		(1,046)
Central Waterfront	6,576					0	6,576	404	6,576
(Less External Funding)	(5,686)					0	-5686		(5,686)
City Square Environmental Improvements	910						910	59	910
City Square Office Alterations	300					0	300		300
Auto Meter Reading Technology		18				18	18		18
Total	11,545	1,557	500	0	0	2,057	13,602	1,084	13,602

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

Nature of Expenditure	Approved Budget 2012/13 £'000	2011/12 Carry Forward £'000	Budget Adjust. £'000	C/f into Future Years £'000	Virements £'000	Total Adjusts £'000	Revised Budget 2012/13 £'000	Expenditure to 30/06/2012 £'000	Projected Outturn 2012/13 £000
New Swimming Pool	10,742	567				567	11,309	3,029	11,309
(Less SportsScotland Lottery Funding)	(1,000)					0	(1,000)		(1,000)
McManus Galleries Restoration & Development Project								(139)	
(Less Historic Scotland Contribution)								28	
Dundee Ice Arena Storage		8				8	8		8
Dick McTaggart - Gymnastics Centre	3	207	650			857	860	194	860
(Less SportsScotland Funding)			(650)			(650)	(650)	250	(650)
Purchase of SCIO Equipment		4			10	14	14		14
McManus Restoration								(110)	
Camperdown House Roof								(98)	
(Less Historic Scotland Contribution)								15	
DCA								(1)	
Libraries									
Libraries	50					0	50		50
Central Library - Control System Upgrade	25					0	25		25
Lochee Leisure & Library Boiler Replacement	190					0	190		190
Culture									
Caird Hall - Kitchen	15					0	15		15
Caird Hall - Other Expenditure	20					0	20		20
Sports Centres									
Leisure Centre Improvements	50				(10)	(10)	40		40
Lynch Sports Centre Roof	650					0	650		650
Lochee Leisure Centre - Family Changing Areas	124					0	124		124
Other Leisure & Culture Properties									
Wildlife Centre Office/Booth	20					0	20		20
Caird Hall, Caird Park Golf Course/Camperdown Park & House Feasibility Study	50					0	50		50
Roof Replacement/Improvement Programme	50	98				98	148		148
Heating & Ventilation Systems	100	50				50	150		150
Total	11,089	934	0	0	0	934	12,023	3,168	12,023

BUILDINGS & PROPERTY CAPITAL MONITORING 2012/13 - ENVIRONMENT

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

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

Nature of Expenditure	Approved Budget 2012/13 £'000	2011/12 Carry Forward £'000	Budget Adjust. £'000	C/f into Future Years £'000	Virements £'000	Total Adjusts £'000	Revised Budget 2012/13 £'000	Expenditure to 30/06/2012 £'000	Projected Outturn 2012/13 £000
Procurement Purchase to Payment System		10				10	10		10
Disabled Access	50					0	50		50
Health & Safety Works	500	30			(19)	11	511		511
Energy - Spend to Save	200						200		200
Community Centres									
Community facilities at Blackness Library	230						230		230
Community facilities at Arthursstone Library	100						100		100
Finmill Community Centre & Library Refurbishment	200						200		200
Douglas Community Centre Refurbishment	200						200		200
Review of Community Facilities in The Ferry	50						50		50
Community Centres	100						100		100
The Corner - access to building	30						30		30
DCA/Dundee Ice Arena									
DCA	20						20	(1)	20
Dundee Ice Arena	200						200		200
Vacant & Derelict Land Fund									
2007/08 to 2011/12 Capital Programme		140				140	140	14	140
(Less Scottish Govt Capital Grant)		(120)				(120)	(120)	(120)	(120)
(Less Scottish Enterprise - Seabraes		(20)				(20)	(20)	(20)	(20)
Riverside Naure Park - SRDP Contribution								12	
2012/13 Capital Programme			1,168			1,168	1,168		1,168
(Less Scottish Govt Capital Grant)			(1,168)			(1,168)	(1,168)		(1,168)
Total	1,880	40	0		(19)	21	1,901	(115)	1,901

OPEN SPACE CAPITAL MONITORING 2012/13

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

ROADS INFRASTRUCTURE CAPITAL MONITORING 2012/13

Nature of Expenditure	Approved Budget 2012/13 £'000	2011/12 Carry Forward £'000	Budget Adjust. £'000	C/f into Per Cap Plan £'000	Virements £'000	Total Adjusts £'000	Revised Budget 2012/13 £'000	Expenditure to 30/06/2012 £'000	Projected Outturn 2012/13 £000
Road Schemes/Minor Schemes									
Road Safety Measures	150					0	150		150
Pedestrian Crossings / Traffic Lights	100					0	100		100
Footpaths	300	100				100	400	(2)	400
Unadopted Footpaths	500	80				80	580	4	580
Cycling, Walking & Safer Streets	168					0	168	2	168
(Less Scottish Government Capital Grant)	(168)					0	(168)		(168)
Smarter Choices Smarter Places		35				35	35	4	35
Environmental Improvements Programme						0	0		0
Central Area & Other Projects	300					0	300	1	300
Community Regeneration Projects						0			
Lochee	442					0	442		442
Whitfield	10					0	10		10
Hilltown	10	10				10	20		20
Accepted Practices									
Street Lighting Renewal	750					0	750	120	750
Road Reconstructions / Recycling	1,700					0	1,700	387	1,700
Bridge Assessment & Work Programme	489	(83)				(83)	406		406
Regional Transport Partnership	969	1,592				1,592	2,561	327	2,561
Less Funding TACTRAN - Dock		(441)				(441)	(441)	(441)	(441)
Less Funding Scottish Enterprise - Docks		(66)				(66)	(66)	(66)	(66)
Coastal Protection Works	644	10				10	654	2	654
Council Roads and Footpaths - Other	300					0	300		300
Dykes of Gray		43				43	43		43
Total	6,664	1,280	0	0	0	1,280	7,944	338	7,944

VEHICLE FLEET CAPITAL MONITORING 2012/13

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

INFORMATION & COMMUNICATIONS TECHNOLOGY CAPITAL MONITORING 2012/13

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

HOUSING HRA CAPITAL MONITORING 2012/13

Nature of Expenditure	Approved Budget 2012/13 £'000	2011/12 Carry Forward £'000	Budget Adjust. £'000	C/f into Future Years £'000	Virements £'000	Total Adjusts £'000	Revised Budget 2012/13 £'000	Expenditure to 30/06/2012 £'000	Projected Outturn 2012/13 £'000
Free From Serious Disrepair									
Roof Replacement	568					0	568	244	605
Roughcast Renewal	475					0	475	0	595
Windows	44					0	44	3	44
Energy Efficiency									
External Insulation and Cavity	5,387					0	5,387	295	5,742
Heating, Kitchens and Bathrooms & Showers	10,713					0	10,713	1,810	11,007
Ferolli & Ravenheart boiler replacement	50					0	50	89	100
Renewable Initiatives	1,000					0	1,000	0	820
Modern Facilities and Services									
Individual Shower Programme	50					0	50	0	10
Healthy, Safe and Secure									
Fire Detection	25					0	25	0	5
Door Entry System	1,137					0	1,137	297	1,137
Security & Stair Lighting	200					0	200	0	200
Increase Supply of Council Housing									
New Builds	490					0	490	149	490
Demolitions	2,897					0	2,897	202	2,788
Miscellaneous									
Fees	20					0	20	0	20
Disabled Adaptations	750					0	750	140	750
Major Adaptations	20					0	20	0	20
Paths and Footpaths for SHQS	250						250	0	150
Buttars Place Improvements	186						186	0	186
Owner Receipts	(620)					0	(620)	(25)	(620)
Community Care									
Sheltered Lounge Upgrades	40					0	40	0	40
Warden Call Replacements	350					0	350	59	401
Housing HRA Total	24,032	0	0	0	0	0	24,032	3,263	24,490

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

(and effect on future years)

	<u>2012/13</u>	<u>2013/14</u>	<u>2014/15</u>
	<u>£000</u>	<u>£000</u>	<u>£000</u>
<u>Adjustments:</u>			
BUILDINGS AND PROPERTY			
<u>Education</u>			
Carry forward from 2011/12	966		
<u>Social Work</u>			
Carry forward from 2011/12	713		
Oaklands Roof- virement from Chief Executive Health & Safety Budget	19		
Mackinnon Centre Refurbishment - slippage into 2013/14	(50)	50	
<u>City Developments</u>			
Carry forward from 2011/12	1,557		
Allan Street Car Park - net exp increase due to capital receipt not being realised	500		
<u>Leisure & Culture</u>			
Carry forward from 2011/12	934		
<u>Environment</u>			
Carry forward from 2011/12	368		
<u>Chief Executive Corporate Services</u>			
Carry forward from 2011/12	40		
Chief Executive Health & Safety Budget - virement to Oaklands Roof	(19)		
OPEN SPACE			
Carry forward from 2011/12	502		
ROADS INFRASTRUCTURE			
Carry forward from 2011/12	1,280		
VEHICLE FLEET			
Carry forward from 2011/12	30		
INFORMATION & COMMUNICATIONS TECHNOLOGY			
Carry forward from 2011/12	(5)		
	6,835	50	0