

# TAYSIDE JOINT POLICE BOARD

## FINANCE SUB COMMITTEE

28 March 2001

Joint Report by the Chief Constable and Treasurer No. PB 11/2001

### SUBJECT: CAPITAL MONITORING STATEMENT

<b>Abstract:</b> This report apprises members of the actual capital expenditure incurred for the period from 1 April 2000 to 28 February 2001 and measures projected capital expenditure for the year against budgeted provision for the year.
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#### 1. RECOMMENDATION

1.1 It is recommended that the Finance Sub Committee:

- (a) note the position as at 28 February 2001 as per the monitoring statement (Appendix A)
- (b) note projections of the year end position will be ongoing and the final position will be reported to the Board in the next financial year
- (c) delegate authority to the Chief Constable and the Treasurer to bring about the most advantageous capital expenditure position to the Board at the financial year end by utilisation of Section 94 Consents and the capital receipts carry forward facility.

#### 2. BACKGROUND

- 2.1 With reference to paragraph 6, Minute of Meeting of Tayside Joint Police Board of 15 May 2000 the Board approved Report No PB 19/2000 - '2000/2001 Revised Financial Plan' which detailed capital projects totalling £3,014,000 (including £150,000 for CFCR) for the 2000/2001 financial year. The report also contained an estimate of £350,000 in respect of capital receipts giving net capital expenditure of £2,664,000 including CFCR. This figure included a £35,000 allowance for consent anticipation, based on 10% of the estimated Section 94 Consents total of £350,000 and a projected allowance of £429,000 for Section 94 carry forward by way of the unused capital receipt facility from 1999/2000.
- 2.2 The 2000/2001 Revised Financial Plan was prepared on the assumption that £1.7 million of additional capital consents would be made available to the Board for the joint purposes of easing the Force's current accommodation problems and providing Forensic Mortuary facilities by purchasing the land and buildings at 7 Dudhope Crescent Road, Dundee adjacent to Police Headquarters.

- 2.3 The additional capital consents to provide the above facilities were made available to Dundee City Council and these in turn were transferred to the Board (Report No PB 27/2000 'Forensic Mortuary Facilities' which was approved at the meeting of the Board on 28 June 2000 refers).

### **3. CURRENT POSITION**

- 3.1 The current position excluding any figures for CFCR is as follows :

The gross capital expenditure position for the eleven months to 28 February totals £1,533,000. This equates to 74.5% of the Managed/Projected Outturn Capital Spend in 2000/2001 (before capital receipts) of £2,057,000 and 70.0% of the original profiled capital budget as at 28 February.

- 3.2 Capital receipts for the eleven months period are £222,000 which equates to 74% of the revised full year projected figure of £300,000.

### **4. MAIN FEATURES**

#### **4.1 Operational Buildings Programme/Provision of Forensic Mortuary**

Due to the later than anticipated start to this project a spend of £981,000 against the budget of £1,700,000 is anticipated. This is partly offset by estimated expenditure of £96,000 on refurbishment of the Headquarters Annexe.

#### **4.2 Refurbishment of Headquarters Annexe**

This project does not form part of the £1.7 million Operational Building Programme/Provision of Forensic Mortuary project and a separate bid was made to the Scottish Executive to fund this. Correspondence has been received from the Scottish Executive informing that they have included the sum of £200,000 for this project within the 2001/2002 capital consents for Tayside Police. It is proposed therefore to start this work in 2000/2001 and complete it in 2001/2002 thereby reducing the underspend impact in 2000/2001 on the main £1.7 million project but the impact over the two financial years will be cost neutral.

#### **4.3 Minor Works**

Work on a major project (refurbishment of the Public Enquiry Office at Bell Street, Dundee) has been deferred as a consequence of the Headquarters Annexe project. Once the exercise to determine who will occupy the Headquarters Annex has been completed plans for refurbishment of the Public Enquiry Office will be completed and the project commenced. This project is estimated to cost in the region of £70,000.

#### **4.4 Holmes 2**

This expenditure will slip into financial year 2001/02.

#### 4.5 Computer Equipment & IT Systems (Excluding CFCR)

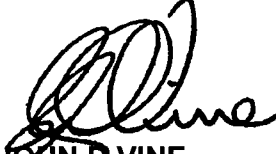
As a consequence of the slippage in the Minor Works programme it is intended to accelerate the computer equipment replacement programme by £50,000.

#### 4.6 Overall Position

The net effect of the above features is to plan for a carry forward into 2001/2002 of unused capital receipts of £844,000. This combined with the £50,000 balance of 2000/2001 capital receipts now projected to materialise in 2001/2002 and the £200,000 additional consents for refurbishment of the Headquarters Annexe produces a total of £1.094m which will be used to fund the remaining costs of £719,000 for the £1.7 million Operational Building/Forensic Mortuary project, the balance of £104,000 required for the refurbishment of the Headquarters Annexe and the refurbishment of the Public Enquiry Office at an estimated cost of £70,000. This will leave a balance of approximately £200,000 to fund other projects identified within the 2001/2002 Financial Plan (Report No. PB10/2001, which is also being considered by the Sub-Committee at this meeting, refers).

### 5. CONCLUSION

Capital expenditure will continue to be managed and steps taken to ensure expenditure levels at the end of the financial year are within the authorised limits of +/-10% of the issued S.94 consents in order to maximise the Board's capital expenditure position in 2000/2001 and subsequent years. The Chief Constable in consultation with the Treasurer will review the overall year end position to bring about the most advantageous capital expenditure position to the Board. The accompanying monitoring statement indicates that all of the projects prioritised by the Board apart from Holmes 2 will be commenced this year and sufficient current and future funding exists to complete the Operational Buildings Programme/Provision of Forensic Mortuary Facilities, Refurbishment of the Headquarters Annexe and the Refurbishment of the Public Enquiry Office, Bell Street, Dundee projects.



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21 March, 2001

CAPITAL MONITORING STATEMENT AS AT 28 FEBRUARY 2001

PROJECT	ORIGINAL CAPITAL BUDGET £000	PROFILED CAPITAL BUDGET FOR 11 MONTHS TO 28.02.01 £000	ACTUAL TO 28.02.01 £000	ACTUAL AS A % OF PROFILED CAPITAL BUDGET %	MANAGED POSITION/ PROJECTED OUTFURN £000	VARIANCE FROM CAPITAL BUDGET £000	PROJECTION AS A % OF CAPITAL BUDGET %	EXPLANATION
Mobile Data	95	85	33	38.82	67	(28)	70.53	Supplier developing software - balance to be spent 2001/2002
Vehicles and Equipment	425	375	375	100.00	440	15	103.53	
Operational Buildings Programme/ Provision of Forensic Mortuary	1,700	1,200	931	77.58	981	(719)	57.71	Slippage in project - commenced November 2000
Refurbishment of HQ Annexe	-	-	14	-	96	96	-	New project to be partly completed in 2000/2001
HOLMES 2	129	129	-	-	-	(129)	-	
Laboratory & Other Equipment	200	150	32	21.33	200	-	100.00	
Minor Works	150	125	16	12.80	58	(92)	38.67	PEO project deferred until 2001/2002
Computer Equipment & IT Systems (Excluding CFCR)	100	75	100	133.33	150	50	150.00	Programme accelerated to compensate for slippage elsewhere
Miscellaneous	65	50	32	64.00	65	-	100.00	
Gross Capital Expenditure	2,864	2,189	1,533	70.03	2,057	(807)	71.82	
Capital Receipts	350	300	222	74.00	300	50	85.71	
Net Capital Expenditure	2,514	1,889	1,311	69.40	1,757	(757)	69.89	

REVISED CAPITAL FUNDING POSITION

2000/2001 S.94 Consents (Including Supplementary Consents) £000	Projected 1999/2000 S.94 Carry Forward £000	2000/2001 Estimated Capital Receipts £000	2000/2001 Estimated Total Capital Resource £000	2000/2001 Projected Expenditure £000	Projected Expenditure as a % of Resources %
2,050	551	300	2,901	2,057	70.91