

TAYSIDE JOINT POLICE BOARD

FINANCE SUB COMMITTEE

21 December 2001

Joint Report by the Chief Constable and Treasurer No. PB 57/2001

SUBJECT: CAPITAL MONITORING STATEMENT

Abstract: This report appraises members of the actual capital expenditure incurred for the period from 1 April 2001 to 30 November 2001 and measures projected capital expenditure for the year against budgeted provision for the year.

1. RECOMMENDATION

- 1.1 It is recommended that the Finance Sub Committee:
- (a) note the position as at 30 November 2001 as per the monitoring statement (Appendix A)
 - (b) note projections of the year end position will be ongoing and brought forward, on a regular basis, to the Board
 - (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 2, Minute of Meeting of Tayside Joint Police Board Finance Sub Committee of 28 March 2001 the Board approved Report No PB 10/2001 'Financial Plan 2001/02 – 2003/04' which detailed capital projects totalling £2,786,000 (including £150,000 for CFCR) for the 2001/2002 financial year. The report also contained an estimate of £250,000 in respect of capital receipts giving net capital expenditure of £2,536,000 including CFCR. This figure included a £140,000 allowance for consent anticipation, based on 10% of the estimated Section 94 Consents total of £1,402,000 and a projected allowance of £844,000 for Section 94 carry forward by way of the unused capital receipt facility from 2000/2001.

3. CURRENT POSITION

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

The gross capital expenditure position for the eight months to 30 November totals £716,000. This equates to 34.1% of the Management Capital Spend in 2001/2002 (before capital receipts) of £2,102,000 and 50.7% of the profiled capital budget as at 30 November. The main reasons for the low spend to date are the deferral of the Refurbishment of Firearms Training Facilities and Broughty Ferry Sub Station projects. In addition work on projects within the Minor Works programme have been delayed due to efforts to complete the Forensic Mortuary and Headquarters Annexe projects. It is anticipated capital spend at 31 March 2002 will be approximately 80% of the estimated total capital resources of £2,638,000 and that sufficient carry forward funds will be available to finance those projects deferred until next year.

3.2 Capital receipts for the eight months period are £215,000 which equates to 71.67% of the full year projected figure of £300,000.

4. MAIN FEATURES

4.1 Refurbishment of Public Enquiry Office

This project was a late deferral from the 2000/2001 capital programme and was therefore not included within the original Financial Plan for 2001/2002. The projected cost of these works in 2001/2002 is £86,000 including fees and is now included in the managed 2001/2002 capital budget provision.

4.2 Refurbishment of Headquarters Annexe

It is anticipated that expenditure on this project will be £35,000 greater than budgeted for. This increase can in the main be financed by the projected underspend of £30,000 in Minor Works during 2001/2002. The balance of £5,000 can be met from excess unused capital receipts generated up to 31 March 2001.

4.3 Minor Works

Expenditure on Minor Works is anticipated to be £30,000 less than budgeted for.

4.4 Refurbishment of Firearms Training Facilities

This project has been deferred while the Force is investigating the feasibility of sharing firearms training facilities with another force. If such a proposal is feasible a smaller scale refurbishment may be proposed and alternative uses for unused capital sought if this provides a better value solution.

4.5 Broughty Ferry Sub Station

Efforts to identify a suitable site for a replacement police station at Broughty Ferry have proved unsuccessful to date. While efforts are continuing in this area it is unlikely any of the funds earmarked for this project will be spent in 2001/2002. It is proposed therefore to carry these monies forward to 2002/2003 and submit a report to the Board in early course on how this project is developing.

4.6 Overall Position

The net effect of the above features is capital expenditure for 2001/2002 is projected to be £2,252,000 (including £150,000 on CFCR). This is £700,000 in excess of the combined section 94 consent figure of £1,402,000 and CFCR allocation of £150,000 for 2001/2002, and can be met from the combined brought forward unused capital receipts and 2000/2001 section 94 consents carried forward into 2001/2002 which totalled £936,000. The remaining balance of £236,000 combined with the estimated capital receipts of £300,000 in 2001/2002 provides an estimated £536,000 available in 2002/2003 which is sufficient to fund any projects deferred this year.

5. CONCLUSION

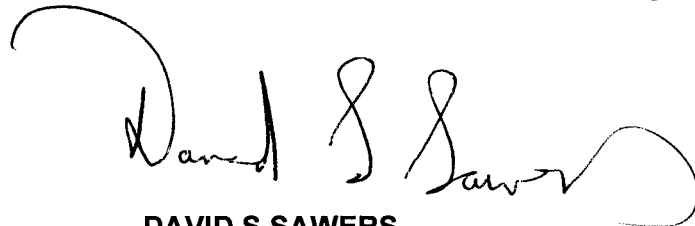
Capital expenditure will continue to be managed and steps taken to ensure expenditure levels at the end of the financial year are within the authorised limits of +/-10% of the issued S.94 consents in order to maximise the Board's capital expenditure position in 2001/2002 and subsequent years. The accompanying monitoring statement indicates that most of the projects prioritised by the Board will be commenced this year and sufficient current and future funding exists to complete the Broughty Ferry Sub Station and refurbishment of the Firearms Training facilities projects.



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12 December, 2001



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NOTE: No background papers, as defined by Section 50D of the Local Government (Scotland) Act 1973 (other than any containing confidential or exempt information) were relied on to any material extent in preparing the above Report.

CAPITAL MONITORING STATEMENT AS AT 30 NOVEMBER 2001

PROJECT	ORIGINAL CAPITAL BUDGET	PROFILED CAPITAL BUDGET FOR 8 MONTHS TO 30.11.01	ACTUAL TO 30.11.01	ACTUAL AS A % OF PROFILED CAPITAL BUDGET	MANAGED POSITION/ PROJECTED OUTTURN	VARIANCE FROM CAPITAL BUDGET	PROJECTION AS A % OF CAPITAL BUDGET	EXPLANATION
	£000	£000	£000	%	£000	£000	%	
Mobile Data Vehicles and Equipment	28 450	- 150	- 105	- 70.00	28 450	- -	100.00 100.00	Vehicle purchase programme now accelerated
Provision of Forensic Mortuary Refurbishment of HQ Annexe	719 104	480 104	485 72	101.04 69.23	719 139	- 35	100.00 133.65	Additional works identified
HOLMES 2	130	-	-	-	130	-	100.00	
Laboratory & Other Equipment	200	100	30	30.00	200	-	100.00	
Minor Works	180	120	6	5.00	150	(30)	83.33	Small projects deferred until 2002/03 PEO project to start in last quarter Programme now accelerated
Refurbishment of PEO Computer Equipment & IT Systems (Excluding CFCR)	- 100	- 66	- 6	- 9.09	86 100	86 -	- 100.00	
Broughty Ferry Sub Station Refurbishment of Firearms Facilities	500 125	200 125	- -	- -	- -	(500) (125)	- -	Project deferred until 2002/03 Project deferred pending review of other options
Miscellaneous	100	66	12	18.18	100	-	100.00	
Gross Capital Expenditure	<u>2,636</u>	<u>1,411</u>	<u>716</u>	<u>50.74</u>	<u>2,102</u>	<u>(534)</u>	<u>79.74</u>	
Capital Receipts	<u>250</u>	<u>167</u>	<u>215</u>	<u>128.74</u>	<u>300</u>	<u>(50)</u>	<u>120.00</u>	
Net Capital Expenditure	<u>2,386</u>	<u>1,244</u>	<u>501</u>	<u>40.27</u>	<u>1,802</u>	<u>(584)</u>	<u>75.52</u>	

REVISED CAPITAL FUNDING POSITION

2001/2002 S.94 Consents (Including Supplementary Consents) £000	2000/2001 S.94 Carry Forward £000	2001/2002 Estimated Capital Receipts £000	2001/2002 Estimated Total Capital Resource £000	2001/2002 Projected Expenditure £000	Projected Expenditure as a % of Resources %
1,402	936	300	2,638	2,102	79.68