

## ABERDEEN CITY COUNCIL

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<b>COMMITTEE:</b>	Education, Culture and Sport
<b>DATE:</b>	15 April 2010
<b>REPORT BY:</b>	Director and City Chamberlain
<b>TITLE OF REPORT:</b>	Capital Budget Progress Report
<b>REPORT NUMBER:</b>	ECS/10/038

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### 1. PURPOSE OF REPORT

- 1.1 This report provides an update to Committee of the progress being made on the various projects within the Non-Housing Capital Programme, previously approved by Council, which are aligned to Education, Culture and Sport services.

### 2. RECOMMENDATION(S)

- 2.1 It is recommended that the Committee considers and notes the content of this report in relation to the projects outlined at Appendix A.

### 3. FINANCIAL IMPLICATIONS

- 3.1 The monies required to fund the capital programme are achieved through external borrowing, capital receipts and grant income. The General Fund has adequate resources available to finance the capital spend in 2009/2010.
- 3.2 The overall cost of Capital is calculated on a Council-wide basis and therefore the impact on the Council will be included within the summary report to Finance and Resources Committee. It is important that approved projects are managed and monitored in a robust way to ensure there is accuracy in relation to expenditure projections and thereby enable the Council to calculate and evaluate the overall need for, and cost of, borrowing

### 4. SERVICE & COMMUNITY IMPACT

- 4.1 The Council operates within overall capital control mechanisms laid down by the Scottish Government as well as recommended accounting practice and policies in accordance with the Prudential Code.

### 5. OTHER IMPLICATIONS

- 5.1 Failure to invest adequately in the Council's asset base may lead to the Council not complying with current health and safety requirements nor

capturing the benefits that can be derived from, for example, improved design and construction practices.

- 5.2 If the continuation of close budgetary control is not exercised and maintained the Council may operate out-with the capital control mechanisms laid down by the Scottish Government in relation to the Prudential Code for the 2009/2010 Non Housing Capital Programme.

## **6. REPORT**

- 6.1 Appendix A outlines the Non-Housing Capital Programme projects aligned to Corporate Governance services and provides for each project the budget for 2009/10, spend to the end of February 2010 and forecast out-turn. The appendix also outlines future years budget profiles and any current project forecast variance.
- 6.2 The spend to the end of February 2010 only reflects payments made and processed. It excludes commitments that have been made which will be due to be paid by the end of the year. Such commitments will be reflected in the forecast position.
- 6.3 Comments on particular projects from budget managers, where appropriate, are included in the narrative.
- 6.4 A review of projects is being undertaken specifically as to the benefits to be derived from ICT investment.

## **7 REPORT AUTHOR DETAILS**

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## **8 BACKGROUND PAPERS**

Financial ledger data, extracted for the period.