

**REPORT TO: POLICY & RESOURCES COMMITTEE - 14 MARCH 2011**

**REPORT ON: CAPITAL EXPENDITURE MONITORING 2010/11**

**REPORT BY: DIRECTOR OF FINANCE**

**REPORT NO: 133-2011**

## **1 PURPOSE OF REPORT**

- 1.1 To appraise Elected Members of the latest position regarding the Council's Capital Expenditure programme for 2010/11.

## **2 RECOMMENDATION**

- 2.1 It is recommended that the Committee note the latest position regarding the Council's Capital Expenditure programme for 2010/11.

## **3 FINANCIAL IMPLICATIONS**

- 3.1 This report shows the latest projections on capital projects along with actual spend to 31 January 2011.

	<b>General Services Capital 2010/11 £000</b>	<b>Housing HRA Capital 2010/11 £000</b>
Approved Budget	76,697	32,626
Budget Adjustments	<u>(28,540)</u>	<u>(2,528)</u>
Revised Budget	<u>48,157</u>	<u>30,098</u>
Projected Outturn	<u>48,093</u>	<u>28,699</u>
Variance over/(under) Budget	<u>(64)</u>	<u>(1,399)</u>
Actual Spend to 31 January 2011	<u>32,614</u>	<u>17,309</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 January 2011 were 68% and 60% respectively, compared with 76% and 66% respectively for the comparable period to 31 January 2010.

## **4 BACKGROUND**

- 4.1 The Special Policy & Resources Committee of 11 February 2010 approved the 2010/11 Capital Budget for General Services (Report 77-2010). The Housing HRA Capital Programme 2010/11 was approved at the Policy & Resources Committee on 28 June 2010 (Report 379-2010). 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 2010/11 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 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 Capital Budget for 2010/11 of £48.157m, a net decrease of £5.573m since last month's capital monitoring report. The main reasons for this are detailed below.

- 5.1.1 Reduction in expenditure of £462,000 on the Allan Street Swimming Pool (Leisure & Communities). This reduction reflects the latest timescales of the project from the contractor. This budget will be required in 2011/12 and 2012/13 and will be funded from Borrowing and Sports Scotland Lottery Funding.
- 5.1.2 Reduction in expenditure of £475,000 on Whitfield Primary School (Education). This reduction in expenditure in 2010/11 reflects the latest timescales of the project. This budget will be required in 2011/12 and will be funded from Borrowing.
- 5.1.3 Reduction in expenditure of £500,000 on General Improvements and Upgrades (Education). This reduction reflects the latest phasing of the projected expenditure for various planned upgrades. The budget will be required in 2011/12 and will be funded from Borrowing.
- 5.1.4 Reduction in expenditure of £223,000 on West End School (Education). This reduction in projected expenditure reflects the latest phasing of the programme. This budget will be required in 2011/2012 and will be funded from Borrowing.
- 5.1.5 Reduction in expenditure of £552,000 on Beach Defences Broughty Ferry (City Development). This reduction in expenditure reflects the latest timescales for the project which was delayed due to adverse weather conditions. This budget will be required in 2011/12 and will be funded from Borrowing.
- 5.1.6 Reduction in expenditure of £375,000 on Acquisitions of Land and Buildings (City Development). This reduction reflects an updated re-phasing for this programme. This budget will be required in 2011/12 and will be funded from Borrowing.
- 5.1.7 Reduction in expenditure of £628,000 on Demolitions of Surplus Properties (City Development). This reduction reflects the latest timescales of this programme. This budget will be required in 2011/12 and will be funded from Borrowing.
- 5.1.8 Reduction in expenditure of £254,000 on Purchase of Vehicles and Equipment (DCS). This reduction in estimated expenditure is due to the slippage. This budget will be required in 2011/2012 and will be funded from Borrowing.

- 5.1.9 Reduction in Expenditure of £110,000 on Riverside Landfill Site (Waste Management). This reduction is due to the delay in the programme which will continue into next financial year. This budget will be required in 2011/2012 and will be funded from Borrowing.
- 5.1.10 Reduction in Expenditure of £110,000 on Recycling Initiatives (Waste Management). This reduction reflects the updated timescales of the programme. This budget will be required in 2010/2011 and will be funded from borrowing.
- 5.1.11 Reduction in Expenditure of £250,000 on Kingspark Project (Education). The reduction reflects the latest projected total cost of the project.

## 5.2 Capital Resources

5.2.1 The table below shows the latest position:-

	<b>Approved Budget £000</b>	<b>Adjustments £000</b>	<b>Revised Budget £000</b>	<b>Projected Outturn £000</b>	<b>Variance £000</b>
General Capital Grant	10,372	(2,040)	8,332	8,332	-
Capital Receipts/Capital Fund	4,860	3,490	8,350	8,350	-
Capital Funded from Current Revenue	450	8	458	458	-
Borrowing	<u>61,015</u>	<u>(29,998)</u>	<u>31,017</u>	<u>30,953</u>	<u>(64)</u>
	<u>76,697</u>	<u>(28,540)</u>	<u>48,157</u>	<u>48,093</u>	<u>(64)</u>

5.2.2 The revised budget for borrowing is £31.017m, a reduction of £5.573m since the previous month's capital monitoring report. This is due to the reasons detailed above in paragraphs 5.1.1. to 5.1.11.

5.3 The table below shows the effect of any changes in 2010/11 on future year's capital expenditure and resources.

	<b>2010/11 £000</b>	<b>2011/12 £000</b>	<b>2012/13 £000</b>
<b>Capital Expenditure</b>			
Approved Budget per Capital Plan 2010-2013	76,697	59,392	27,422
Variances Per Latest Monitoring (per Appendix 3)	<u>(28,540)</u>	<u>8,596</u>	<u>8,056</u>
<b>Revised Budget</b>	<u>48,157</u>	<u>67,988</u>	<u>35,478</u>
<b>Capital Resources</b>			
General Capital Grant	8,332	10,186	3,831
Capital Receipts/Capital Fund	8,350	1,854	1,600
Capital Funded from Current Revenue	458	3,210	-
Borrowing	<u>31,017</u>	<u>52,783</u>	<u>30,047</u>
<b>Revised Budget</b>	<u>48,157</u>	<u>67,988</u>	<u>35,478</u>

## 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.
- 6.2 The latest capital monitoring statement shows a Projected Outturn of £28.699m. This is an increase in estimated expenditure for 2010/2011 of £746,000 since last month's capital monitoring report.

There has been an increase Mainstream Housing of £500,000 which is due to the purchase of sites that are being developed for new council housing. There was a reduction in the estimated receipts from owners of £250,000 due to the re-phasing of programmes.

- 6.3 The latest capital monitoring shows projected capital resources of £28.274m, a reduction in resources of £1,969,000 since the capital budget was approved. This is due to a reduction in the anticipated receipts from the sale of Council Houses/New Build sales, based on the actual receipts received so far and a reduction in expected receipts from Land Sales.
- 6.4 Capital expenditure as a percentage of capital resources is currently standing at 102%. This variance between expenditure and resources will be met by additional slippage to be 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 2010/11. 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. Currently the Council is 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 on 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 Scottish Government have announced the settlement figures for 2011/2012 and overall the level of General Capital grant will be maintained for 2011/2012.
- 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, Depute Chief Executive (Support Services) and Director of Housing have been consulted in the preparation of this report.

#### **10 BACKGROUND PAPERS**

- 10.1 None

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**DIRECTOR OF FINANCE**

**3 MARCH 2011**

**DUNDEE CITY COUNCIL CAPITAL EXPENDITURE MONITORING 2010/11**

Appendix 1

	<u>Approved</u> <u>Capital</u> <u>Budget</u> <u>2010/11</u> <u>£000</u>	<u>Carry</u> <u>Forward</u> <u>from</u> <u>2009/10</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>2010/11</u> <u>£000</u>	<u>Actual</u> <u>Spend</u> <u>31 Dec 2010</u> <u>£000</u>	<u>Actual</u> <u>Spend</u> <u>31 Jan 2011</u> <u>£001</u>	<u>Projected</u> <u>Outturn</u> <u>2010/11</u> <u>£000</u>	<u>Variance</u> <u>£000</u>	<u>Spend as</u> <u>a % of</u> <u>Projected</u> <u>Outturn</u>
<b>GENERAL SERVICES</b>												
<b><u>Capital Expenditure 2010/11</u></b>												
Education	19,268	413	(1,870)	(10,822)	1,789	(10,490)	8,778	4,992	5,387	8,778	0	61%
Social Work	2,408	26		(1,785)		(1,759)	649	(1)	6	649	0	1%
City Development	35,174	63	1,410	(6,586)	(1,703)	(6,816)	28,358	20,629	21,472	28,376	18	76%
Leisure & Communities	10,617	583	(69)	(7,478)	94	(6,870)	3,747	1,912	1,967	3,747	0	52%
Waste Management	3,506	250	(1,295)	(1,120)	(150)	(2,315)	1,191	771	816	1,109	(82)	74%
Environmental Health & Trading Standards / Scientific Services	166			(24)		(24)	142	12	20	142	0	14%
Chief Executive / Support Services/Finance	5,008	178	(95)	(290)	(30)	(237)	4,771	2,359	2,972	4,771	0	62%
Dundee Contract Services - Client & Contractor	550	225		(254)		(29)	521	(26)	(26)	521	0	-5%
<b>Capital Expenditure 2010/11</b>	<b>76,697</b>	<b>1,738</b>	<b>(1,919)</b>	<b>(28,359)</b>	<b>0</b>	<b>(28,540)</b>	<b>48,157</b>	<b>30,648</b>	<b>32,614</b>	<b>48,093</b>	<b>(64)</b>	<b>68%</b>
<b><u>Capital Resources 2010/11</u></b>												
<b>Expenditure Funded from Borrowing</b>	61,015	1,746	(5,249)	(26,495)		(29,998)	31,017	19,089	20,698	30,953		
<b>Capital Grants</b>	10,372		(2,040)			(2,040)	8,332	8,197	8,228	8,332		
<b>Capital Funded from Current Revenue</b>	450	118		(110)		8	458	104	411	458		
<b>Capital Receipts:-</b>												
Net Asset Sales/ Capital Fund Contribution	4,860	(126)	5,370	(1,754)		3,490	8,350	3,258	3,277	8,350		
<b>Capital Resources 2010/11</b>	<b>76,697</b>	<b>1,738</b>	<b>(1,919)</b>	<b>(28,359)</b>	<b>0</b>	<b>(28,540)</b>	<b>48,157</b>	<b>30,648</b>	<b>32,614</b>	<b>48,093</b>		
<b>Capital Expenditure as % of Capital Resources</b>	<b>100%</b>						<b>100%</b>			<b>100%</b>		

0

	<u>Approved</u> <u>Capital</u> <u>Budget</u> <u>2010/11</u> <u>£000</u>	<u>Carry</u> <u>Forward</u> <u>from</u> <u>2009/10</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>2010/11</u> <u>£000</u>	<u>Actual</u> <u>Spend</u> <u>31 Dec 2010</u> <u>£000</u>	<u>Actual</u> <u>Spend</u> <u>31 Jan 2011</u> <u>£001</u>	<u>Projected</u> <u>Outturn</u> <u>2010/11</u> <u>£000</u>	<u>Variance</u> <u>£000</u>	<u>Spend as</u> <u>a % of</u> <u>Projected</u> <u>Outturn</u>
<b>HOUSING HRA</b>												
<b><u>Capital Expenditure 2010/11</u></b>												
Free from Serious Disrepair - Roofs	2,432			(726)		(726)	1,706	1,029	1,112	1,767	61	52%
Free from Serious Disrepair - Roughcast	50			(14)		(14)	36	7	7	36	0	17%
Energy Efficient - External Insulation and Cavity Fill	425			(300)		(300)	125	2	2	28	(97)	7%
Energy Efficient - Heating, Kitchens and Bathrooms & Showers	6,680		295			295	6,975	5,045	5,154	7,426	451	59%
Energy Efficiency-Ferolli & Ravenheart boiler replacement	200					0	200	57	65	100	(100)	45%
Modern Facilities & Services - Kitchens and Bathrooms only	5,165		202			202	5,367	3,573	3,677	5,577	210	55%
Modern Facilities & Services - Individual Shower Programme	356					0	356	352	353	432	76	70%
Healthy, Safe & Secure - Fire Detection	25					0	25			25	0	0%
Healthy, Safe & Secure - Door Entry System	86		116			116	202	166	177	213	11	78%
Healthy, Safe & Secure - Security & Stair Lighting	164			(114)		(114)	50	22	22	30	(20)	73%
Increase Supply of Council Housing - New Builds	8,608			(739)		(739)	7,869	4,329	4,562	6,877	(992)	58%
Increase Supply of Council Housing - Demolitions	5,980		(1,206)			(1,206)	4,774	1,389	1,411	3,513	(1,261)	29%
Miscellaneous - Fees	60					0	60	28	28	60	0	40%
Miscellaneous - Disabled Adaptations	900			(200)		(200)	700	442	536	700	0	49%
Miscellaneous - East District Housing Office	100					0	100	4	27	100	0	1%
Housing for Disabled	1,900					0	1,900		19	1,900	0	0%
Owners Receipts	(925)		265			265	(660)	(87)	(98)	(430)	230	20%
Community Care	420			(107)		(107)	313	255	255	345	32	41%
<b>Capital Expenditure 2010/11</b>	<b>32,626</b>	<b>0</b>	<b>(328)</b>	<b>(2,200)</b>	<b>0</b>	<b>(2,528)</b>	<b>30,098</b>	<b>16,613</b>	<b>17,309</b>	<b>28,699</b>	<b>(1,399)</b>	<b>60%</b>
<b><u>Capital Resources 2010/11</u></b>												
<b>Expenditure Funded from Borrowing</b>	<b>24,793</b>					<b>0</b>	<b>24,793</b>	<b>14,204</b>	<b>14,753</b>	<b>24,793</b>		
<b>Capital Receipts:-</b>												
Council House / New Build Sales	3,000		(165)			(165)	2,835	1,602	1,675	2,035		
Land Sales	1,700		4			4	1,704	18	18	508		
Sale of Last in Block	750		16			16	766	789	863	938		
	<b>30,243</b>	<b>0</b>	<b>(145)</b>	<b>0</b>	<b>0</b>	<b>(145)</b>	<b>30,098</b>	<b>16,613</b>	<b>17,309</b>	<b>28,274</b>		
<b>Capital Expenditure as % of Capital Resources</b>	<b>108%</b>						<b>100%</b>			<b>102%</b>		

### EDUCATION CAPITAL MONITORING 2010/11

Nature of Expenditure	Approved Budget 2010/11 £'000	2009/10 Carry Forward £'000	Budget Adjust. £'000	C/f into Future Years £'000	Virements £'000	Total Adjusts £'000	Revised Budget 2010/11 £'000	Expenditure to 31/12/2010 £'000	Expenditure to 31/01/2011 £'000	Projected Outcome 2010/11 £'000
Structural Improvement	250				(127)	(127)	123	70	99	123
Kitchen Improvements	100				74	74	174	149	149	174
Computers	570				75	75	645	587	587	645
Vehicles	45				(7)	(7)	38	0	0	38
Cladding	600				(502)	(502)	98	94	94	98
Lift Replacements	200				(200)	(200)	0	0	0	-
Public Access	100				(100)	(100)	0	0	0	-
Curriculum Improvements	230				215	215	445	379	389	445
Electrical Upgrades	724				(169)	(169)	555	511	538	555
General Improvements & Upgrades	450	(22)		(500)	508	(14)	436	159	192	436
Replacement Heating Systems	520				(62)	(62)	458	299	343	458
Roof Replacements	680				145	145	825	417	488	825
Window Replacements	600				(20)	(20)	580	518	518	580
Water Hygiene	60				(60)	(60)	0	0	0	-
Toilets	140				230	230	370	340	340	370
Kingspark Project	637	235	584			819	1,456	1,099	1,099	1,456
Less Angus Council Contributions			(640)			(640)	(640)	(640)	(640)	(640)
Less Health Board Contributions			(200)			(200)	(200)	(200)	(200)	(200)
Whitfield Project	6,350	(61)	(1,414)	(3,400)		(4,875)	1,475	433	481	1,475
Less Developers Funding	(290)			290		290	0	0	0	-
Lochee Project	1,100	22		(742)		(720)	380	184	184	380
West End Project	5,975	47		(5,627)		(5,580)	395	274	274	395
Harris Project	500	(23)		(377)		(400)	100	39	39	100
Less Scottish Government Capital Grant	(333)			333		333	0	0	0	-
Eastern PS transfer to former Grove Academy				(799)	1,789	990	990	286	419	990
PPP Contract Variations	60	215	(200)			15	75	(8)	(8)	75
Balances	-					0	0	2	2	-
<b>Education Total</b>	<b>19,268</b>	<b>413</b>	<b>(1,870)</b>	<b>(10,822)</b>	<b>1,789</b>	<b>(10,490)</b>	<b>8,778</b>	<b>4,992</b>	<b>5,387</b>	<b>8,778</b>

### SOCIAL WORK CAPITAL MONITORING 2010/11

Nature of Expenditure	Approved Budget 2010/11 £'000	2009/10 Carry Forward £'000	Budget Adjust. £'000	C/f into Future Years £'000	Virements £'000	Total Adjusts £'000	Revised Budget 2010/11 £'000	Expenditure to 31/12/2010 £'000	Expenditure to 31/01/2011 £'000	Projected Outcome 2010/11 £'000
Property Upgrades	50	18			31	49	99	6	6	99
Millview Cottage (Strathcarron)	36				(31)	(31)	5	(98)	(96)	5
Elmgrove House Replacement	750			(750)		(750)	0			0
Day Services Acc for Learning Disabilities - Wellgate Day Centre	550			(520)		(520)	30	4	4	30
Elms Residential Unit for Young People	200			(60)		(60)	140	1	1	140
Seymour Lodge Replacement	2,468	25		(1,368)		(1,343)	1,125	205	210	1,125
(Less Contribution Tayside Health Board)	(823)	(9)		456		447	(376)	(128)	(128)	(376)
(Less Contribution Tayside Police Joint Board)	(823)	(8)		457		449	(374)	9	9	(374)
<b>Social Work Total</b>	<b>2,408</b>	<b>26</b>	<b>0</b>	<b>(1,785)</b>	<b>0</b>	<b>(1,759)</b>	<b>649</b>	<b>(1)</b>	<b>6</b>	<b>649</b>



## CITY DEVELOPMENT CAPITAL MONITORING 2010/11

Nature of Expenditure	Approved Budget 2010/11 £'000	2009/10 Carry Forward £'000	Budget Adjust. £'000	C/f into Future Years £'000	Virements £'000	Total Adjusts £'000	Revised Budget 2010/11 £'000	Expenditure to 31/12/2010 £'000	Expenditure to 31/01/2011 £'000	Projected Outturn 2010/11 £000
<b>Road &amp; Minor Schemes</b>										
Road Safety Measures	200					0	200	41	41	200
Pedestrian Crossings / Traffic Lights	100	74				74	174	104	104	174
Footpaths	400			(110)		(110)	290	156	156	290
Smarter Choices smarter Places	34			15	220	235	269	81	92	269
Less Scottish Government Grant	(34)					0	(34)		(16)	(34)
<b>Environmental Improvements Programme</b>										
Albert Square Environmental Improvements		20				20	20	2	5	20
Central Area & Other Projects	400	31		(15)	(20)	(4)	396	129	131	396
<b>Community Regeneration Project</b>										
Lochee	200	200	367			567	767	705	714	767
(Less Town Centre Regeneration Fund)			(367)			(367)	(367)	(367)	(367)	(367)
Hilltown		74				74	74	23	23	74
<b>Accepted Practices</b>										
Street Lighting Renewal	580					0	580	451	487	580
Road Reconstruction / Recycling	1,413		584			584	1,997	1,407	1,412	1,413
Bridge Assessment & Work Programme	200			(189)		(189)	11	11	11	11
Linlathen Bridge East	305	47		(312)		(265)	40	23	24	40
Less Developers Contributions	(305)	(47)		312		265	(40)	(23)	(24)	(40)
Regional Transport Partnership	1,729	791		(2,140)	(200)	(1,549)	180	103	112	180
Less TACTRAN Grant		(595)		415		(180)	(180)	(103)	(112)	(180)
Coastal Protection Study	622			(17)	(511)	(528)	94	15	27	94
Beach Defences Broughty Ferry			250	(552)	511	209	209	3	1	209
Dykes of Gray	2,870	100	(2,970)		580	(2,290)	580	40	158	580
Less Developers Contributions	(2,870)	(100)	2,970			2,870	0			
<b>Parking</b>										
Allan Street Car Park & Associated Road Works	591	118		(397)		(279)	312	104	104	312
<b>Administrative Buildings</b>										
<b>Tayside House Pooled Property Payment</b>										
Dundee House	22,834	(126)		(1,754)		(1,880)	20,954	15,861	16,508	20,954
Office Accommodation	2,245	63		(500)	(1,760)	(2,197)	48	3	3	48
City Square - Upgrade/weatherproof Windows	200				(200)	(200)	0			
City Square - 7-11 Castle Street		17				17	17	17	17	17
City Square - Toilet/Fire Escape/Electrical Works					150	150	150	163	151	150
Caird Hall Fire Escape					26	26	26		26	26
Automatic Meter Reading Equipment					82	82	82			82
<b>Industry/Business</b>										
Acquisition of Land/Buildings	1,500	(975)		(375)		(1,350)	150	67	33	150
Industrial Estates Improvements	400			(110)	(290)	(400)	0			0
Technopole Site Servicing	150				(150)	(150)	0	(2)	(2)	0
Business Support Initiative	150				(24)	(24)	126			126
Estates Servicing - Claverhouse East & West	200				(200)	(200)	0			0
Unit G Records Storage Facility		0				0	0	18	18	18
DERL Business Loans			1,000			1,000	1,000	1,000	1,000	1,000
DERL Upgrade Plant Equipment			160			160	160	160	160	160
<b>Other Expenditure</b>										
Shopping Parade Improvements	325	24		(174)		(150)	175	103	141	175
<b>Demolition of Surplus Properties</b>										
St Saviours		100		(55)	85	130	130	130	130	130
Lawsid						0	0	8	8	
Mid Craigie / Rowan						0	0	1	1	
Mews Building					108	108	108	0	0	108
<b>City Development Total</b>	<b>35,174</b>	<b>63</b>	<b>1,794</b>	<b>(6,586)</b>	<b>(1,703)</b>	<b>(6,232)</b>	<b>28,942</b>	<b>20,629</b>	<b>21,472</b>	<b>28,376</b>

## LEISURE &amp; COMMUNITIES CAPITAL MONITORING 2010/11

Nature of Expenditure	Approved Budget 2010/11 £'000	2009/10 Carry Forward £'000	Budget Adjust. £'000	C/f into Future Years £'000	Virements £'000	Total Adjusts £'000	Revised Budget 2010/11 £'000	Expenditure to 31/12/2010 £'000	Expenditure to 31/01/2011 £'000	Projected Outturn 2010/11 £'000
McManus Galleries Restoration & Dev Project			50	0		50	50	(80)	(80)	50
(Less NHMF Lottery McManus Galleries)				0		0		519	519	
(Less Historic Scotland)			(50)	0		(50)	(50)	(50)	(50)	(50)
Leisure Centre Improvements	39	63		0	(5)	58	97	73	91	97
Lochee Leisure Centre Roof		30		0		30	30	28	28	30
(Less Scottish Govt TCRF Monies)		(30)		0		(30)	(30)	(30)	(30)	(30)
DISC Replacement Pitches	358			(10)	5	(5)	353	4	5	353
Parks / Master Plan	190	76		(80)	(89)	(93)	97	54	74	97
New Swimming Pool	7,200	(169)		(5,393)		(5,562)	1,638	601	601	1,638
(Less Sports Scotland Lottery Funding)	(750)	169		350		519	(231)	(231)	(231)	(231)
Camperdown Development (incl Visitor Ctre & Electrical Works)	773	128		0	99	227	1,000	760	783	1,000
Camperdown Country Park - Development Plan	10			0		0	10	0	0	10
Cemeteries	215	136		(332)		(196)	19	0	2	19
New Cemetery Linlathen	1,737	18	(71)	(1,629)		(1,682)	55	6	18	55
DCA	20		584	0	(20)	564	584		0	0
Environmental/Paths for All	40	7	2	(15)		(6)	34	7	17	34
Libraries	25			0	(25)	(25)	0		0	0
Neighbourhood Centres	25			0	(25)	(25)	0	(2)	(2)	0
Purchase of Vehicles & Equipment	121			(100)	(20)	(120)	1	1	1	1
Caird Hall	234	50		0	(164)	(114)	120	50	50	120
Roof Replacement/Improvement Programme	330	5		0	(299)	(294)	36	36	36	36
Camperdown Roof Replacement		61	108	(175)	621	615	615	227	227	615
(Less Historic Scotland)			(108)	0		(108)	(108)	(77)	(108)	(108)
Heating & Ventilation	50	39		0	(78)	(39)	11	16	16	11
Dundee Ice Arena - Storage Area			(200)	(94)	94	(200)	(200)			0
<b>Leisure &amp; Communities Total</b>	<b>10,617</b>	<b>583</b>	<b>515</b>	<b>(7,478)</b>	<b>94</b>	<b>(6,286)</b>	<b>4,331</b>	<b>1,912</b>	<b>1,967</b>	<b>3,747</b>

## WASTE MANAGEMENT CAPITAL MONITORING 2010/11

Nature of Expenditure	Approved Budget 2010/11 £'000	2009/10 Carry Forward £'000	Budget Adjust. £'000	C/f into Future Years £'000	Virements £'000	Total Adjusts £'000	Revised Budget 2010/11 £'000	Expenditure to 31/12/2010 £'000	Expenditure to 31/01/2011 £'000	Projected Outturn 2010/11 £'000
Purchase of Bins	140				110	110	250	179	190	250
Baldovie Redevelopment	260				(260)	(260)	0	0	0	0
Riverside Landfill Site	50			(110)	110	0	50	24	31	50
Purchase of Skips	30				(30)	(30)	0	0	0	0
Waste Management Property	220				(170)	(170)	50	0	0	50
Purchase of Vehicles & Equipment	600		15			15	615	450	550	604
(Less Sale of Vehicles, & Machinery & Ins Receipt)	0		(93)			(93)	(93)	(15)	(93)	(93)
Marchbanks Redevelopment	2,000	250	(1,350)	(900)		(2,000)	0	0	0	0
Recycling Initiatives	206		133	(110)	90	113	319	133	138	248
<b>Waste Management Total</b>	<b>3,506</b>	<b>250</b>	<b>(1,295)</b>	<b>(1,120)</b>	<b>(150)</b>	<b>(2,315)</b>	<b>1,191</b>	<b>771</b>	<b>816</b>	<b>1,109</b>

## ENVIRONMENTAL HEALTH &amp; TS/SS CAPITAL MONITORING 2010/11

Nature of Expenditure	Approved Budget 2010/11 £'000	2009/10 Carry Forward £'000	Budget Adjust. £'000	C/f into Future Years £'000	Virements £'000	Total Adjusts £'000	Revised Budget 2010/11 £'000	Expenditure to 31/12/2010 £'000	Expenditure to 31/01/2011 £'000	Projected Outturn 2010/11 £000
Air Quality Monitoring Equipment	24			(24)		(24)	0	5	5	0
Contaminated Land	142					0	142	7	15	142
<b>Environmental Health &amp; TS/SS Total</b>	<b>166</b>	<b>0</b>	<b>0</b>	<b>(24)</b>	<b>0</b>	<b>(24)</b>	<b>142</b>	<b>12</b>	<b>20</b>	<b>142</b>

## CHIEF EXECUTIVE/SUPPORT SERVICES/FINANCE CAPITAL MONITORING 2010/11

Nature of Expenditure	Approved Budget 2010/11 £'000	2009/10 Carry Forward £'000	Budget Adjust. £'000	C/f into Future Years £'000	Virements £'000	Total Adjusts £'000	Revised Budget 2010/11 £'000	Expenditure to 31/12/2010 £'000	Expenditure to 31/01/2011 £'000	Projected Outturn 2010/11 £000
Vacant & Derelict Land Fund - 07/08 - 10/11 Programme	3,500	479		0	225	704	4,204	3,311	3,698	4,204
Less Scottish Government Capital Grant	(3,500)	(479)		0		(479)	(3,979)	(3,311)	(3,698)	(3,979)
<b>Central Waterfront</b>	<b>2,718</b>		<b>(2,718)</b>	<b>0</b>		<b>(2,718)</b>	<b>0</b>			<b>0</b>
Surface Water Drainage Tank			584	0		584	584	1,240	1,240	1,279
Works Completion Bridge Ramp One			1,254	0		1,254	1,254	468	851	1,254
Northern Boulevard @ Gellatly St/Commercial St			0	0		0	0			0
Construction New Rail Bridge, Concourse & Junction			200	0		200	200	63	69	200
A92/Trades Lane			50	0		50	50	49	20	50
Demolition Tayside House & Olympia			100	0		100	100	9	9	100
Discovery - Coach Park & Service Road to V&A			35	0		35	35		3	35
Public Utilities Diversion			50	0		50	50	13	57	50
Project Management & Design			581	0		581	581	558	609	581
(Less SE Contribution)			(1,386)	0		(1,386)	(1,386)	(1,249)	(1,249)	(1,386)
Cycling, Walking & Safer Streets	249		(200)	0		(200)	49	19	56	249
Less Scottish Government Grant Funding	(249)			0		0	(249)			(249)
Unadopted Footpaths	500			(140)		(140)	360	215	217	360
<b>Disabled Access</b>	<b>11</b>			<b>0</b>		<b>0</b>	<b>11</b>			<b>11</b>
Health & Safety Works	538			(156)	(232)	(388)	150			150
Purchase of Computer Equipment	800	150		0	73	223	1,023	774	829	1,023
Energy - Spend to Save	100			0	(82)	(82)	18			18
ICT Strategy	50	(22)		0		(22)	28	3	10	28
Telephony and Data Network Upgrade	128	(23)		0		(23)	105	27	27	105
Telephony Infrastructure Upgrade			370	(45)		325	325			325
Whitfield Life Services Building			90	0		90	90			90
Finance Revenues Print Unit - Shore Terrace	101			0	(101)	(101)	0			0
Purchase to Payment System			0	80		80	80	51	51	80
Corporate Electronic Records Management System	62	28		51		79	141	72	126	141
14 City Square - Kitchen Refurbishment		45		0	7	52	52	47	47	52
				0						
<b>Chief Executive/Support Services/Finance Total</b>	<b>5,008</b>	<b>178</b>	<b>(990)</b>	<b>(290)</b>	<b>(30)</b>	<b>(1,132)</b>	<b>3,876</b>	<b>2,359</b>	<b>2,972</b>	<b>4,771</b>

## DUNDEE CONTRACT SERVICES CAPITAL MONITORING 2010/11

Nature of Expenditure	Approved Budget 2010/11 £'000	2009/10 Forward £'000	Adjust. £'000	C/f into Future Years £'000	Virements £'000	Adjusts £'000	Revised Budget 2010/11 £'000	Expenditure 31/12/2010 £'000	Expenditure 31/01/2011 £'000	Projected 2010/11 £000
Public Open Spaces	50					0	50	0	0	50
Playground Improvements	50	(3)				(3)	47	0	0	47
Purchase of Plant, Machinery & Vehicles	450	228	26	(254)		0	450	0	0	450
Less Sale of Vehicles etc			(26)			(26)	(26)	(26)	(26)	(26)
<b>Dundee Contract Services Total</b>	<b>550</b>	<b>225</b>	<b>0</b>	<b>(254)</b>	<b>0</b>	<b>(29)</b>	<b>521</b>	<b>(26)</b>	<b>(26)</b>	<b>521</b>

## HOUSING HRA CAPITAL MONITORING 2010/11

Nature of Expenditure	Approved Budget 2010/11 £'000	2009/10 Carry Forward £'000	Budget Adjust. £'000	C/f into Future Years £'000	Virements £'000	Total Adjusts £'000	Revised Budget 2010/11 £'000	Expenditure to 31/12/2010 £'000	Expenditure to 31/01/2011 £'000	Projected Outturn 2010/11 £'000
<b>Free From Serious Disrepair</b>										
Roof Replacement	2,432			(726)		(726)	1,706	1,029	1,112	1,767
Roughcast Renewal	50			(14)		(14)	36	7	7	36
<b>Energy Efficiency</b>										
External Insulation and Cavity	425			(300)		(300)	125	2	2	28
Heating, Kitchens and Bathrooms & Showers	6,680		295			295	6,975	5,045	5,154	7,426
Ferolli & Ravenheart boiler replacement	200					0	200	57	65	100
<b>Modern Facilities and Services</b>										
Kitchens and Bathrooms and Showers	5,165		202			202	5,367	3,573	3,677	5,577
Individual Shower Programme	356					0	356	352	353	432
<b>Healthy, Safe and Secure</b>										
Fire Detection	25					0	25	0	0	25
Door Entry System	86		116			116	202	166	177	213
Security & Stair Lighting	164			(114)		(114)	50	22	22	30
<b>Increase Supply of Council Housing</b>										
New Builds	8,608		584			584	9,192	4,330	4,562	6,877
Demolitions	5,980		(1,206)			(1,206)	4,774	1,389	1,411	3,513
<b>Miscellaneous</b>										
Fees	60					0	60	28	28	60
Disabled Adaptations	900			(200)		(200)	700	442	536	700
East Area Office	100					0	100	3	27	100
Whitfield Access Road	1,900					0	1,900	0	19	1,900
Owner Receipts	(925)		265			265	(660)	(87)	(98)	(430)
<b>Community Care</b>										
Sheltered Lounge Upgrades	60					0	60	69	69	76
Warden Call Replacements	360		(200)			(200)	160	186	186	269
<b>Housing HRA Total</b>	<b>32,626</b>	<b>0</b>	<b>56</b>	<b>(1,354)</b>	<b>0</b>	<b>(1,298)</b>	<b>31,328</b>	<b>16,613</b>	<b>17,309</b>	<b>28,699</b>

**CAPITAL MONITORING 2010/11****Summary of Changes to Approved Budget 2010/11  
(and effect on future years)**

	2010/11	Adjustment		2013/14
		2011/12	2012/13	
<b>Adjustments:</b>				
<b>Education</b>				
Carryforward from 2009/10	413			
Whitfield PS - rephasing of expenditure & income	(2,635)	2,420	215	
West End PS - rephasing expenditure	(5,404)	4,051	1,193	160
Lochee PS - rephasing of expenditure	(742)	(4,750)	4,754	738
Harris Academy - rephasing of expenditure & income	(44)	(863)	(3,833)	4,985
Whitfield PS - reduction in cost of project	(1,414)	(1,697)	153	
Eastern PS - transfer of budget from City Development & rephasing of expenditure	990	878	2	
West End PS - Reduction in Cost		(550)		
Kingspark reduction expenditure	(6)			
Decanting from Harris Academy to Rockwell			593	61
Kingspark reduction expenditure	(250)			
PPP Contract Variations	(200)			
West End PS - reduction in cost of project	(223)	(1,452)	593	(34)
Whitfield PS - rephasing expenditure	(475)	475		
General Improvements and Upgrades	(500)	500		
<b>Social Work</b>				
Carryforward from 2009/10	26			
Elmgrove House	(750)	750		
Day Services Accommodation for people with Learning Difficulties	(361)	361		
Seymour Lodge - rephasing of expenditure	(391)	389	2	
Day Services Accommodation for people with Learning Difficulties - Wellgat	(159)	159		
Day Centre - rephasing of expenditure				
Elms Residential Unit for Young People - rephasing of expenditure	(60)	60		
Seymore Lodge	(64)	56	9	
<b>City Developments</b>				
Carryforward from 2009/10	63			
Coastal Protection Study - slippage on programme	(486)	486		
Allan Street Car Park & Road Wks- rephasing of expenditure & reduction in cost	(251)	(4,582)	45	6
Office Accommodation - rephasing exp & virement from H&S	(471)	500		
Bridge Assessments - rephasing of expenditure	(189)	189		
Regional Transport Partnership - rephasing of expenditure & income	(1,725)	1,725		
Business Loan & Upgrade Plant Equipment	1,160			
Broughty Ferry Beach Defences	736	(486)		
Demolition of Surplus Properties	(25)			
Office Accommodation - vire budget to Education Eastern PS	(1,789)	(81)		
Dundee House - rephasing of expenditure	(1,754)	1,754		
Dykes of Gray		2,437		
TACTRAN		(163)		
Auto Meter Reading Technology	82			
Office Accommodation		450		
Allan Street Car Park - rephasing of expenditure	(146)	(445)	505	86
Footpaths	(110)	110		
Coastal Protection Study - slippage on programme	(17)	17		
Beach Defences Broughty Ferry	(552)	552		
Acquisitions of Land and Buildings	(375)	375		
Demolition of Surplus Properties	(628)	628		
St Saviours	(55)	55		
Industrial Estate Improvements	(110)	110		
Shopping Parade Improvements	(174)	174		
<b>Leisure &amp; Communities</b>				
Carryforward from 2009/10	583			
Allan Street Swimming Pool - rephasing of expenditure & income	(4,581)	71	3,768	(15)
New Cemetery Linlathen	(1,635)	1,635		
Cemeteries - Birkhill Extension	(271)	271		
Environmental/Paths for All - rephasing of expenditure	(13)	15		
Camperdown House Roof	(175)	175		
New Cemetery Linlathen - reduction in estimated cost	(71)	(2,277)		
Dick McTaggart - Gymnastics Centre (net of SportScotland funding)		600		
Allan St Pool - revised phasing	(462)	(1,337)	1,497	302
Dundee Ice Arena vire H&S CE	94			
Dundee Ice Arena c/f	(94)	94		
DISC Replacement pitches	(10)	10		
Caird Park Velodrome	(80)	80		
Purchase of Vehicles & Equipment	(100)	100		
New Cemetery Linlathen	6	(6)		
Cemeteries - Birkhill Extension	(61)	61		
<b>Waste Management</b>				
Carryforward from 2009/10	250			
Baldovie Redevelopment - vire to VDLF (Riverside Nature Reserve)	(100)			
Zero Waste Fund	133	117		
Marchbanks Redevelopment	(2,250)	650	250	
Riverside - vire to VDLF (Chief Executive)	(50)			
Riverside Landfill Site	(110)	110		
Recycling Initiatives	(110)	110		
Purchase of Vehicles and Equipment	(78)			
<b>Environmental Health &amp; Trading Standards/Scientific Services</b>				
Air Quality Monitoring Equipment	(24)	24		
Contaminated Land		(27)		
<b>Chief Executive, Support Services &amp; Finance</b>				
Carryforward from 2009/10	178			
CERDMS - bring forward budget from 2011/12	51	(51)		
Central Waterfront - rephasing capital exp & transfer to revenue	(555)	(1,201)	(3,448)	1,537
VDLF - Riverside Nature Reserve - vire from Waste Management	150			
Health & Safety-vire to Office Accommodation (City Development)	(29)			
VDLF - Weavers Village Demolition - vire from City Development	25			
Whitfield Life Services Building	90	4,185	1,708	5
Telephony Infrastructure Upgrade	370	20		
Purchase of Computer Equipment			50	50
Telephony Infrastructure Upgrade	(45)	45		
H&S vire Dundee Ice Arena	(94)			
Energy Mgt vire to City Dev	(82)			
H&S carry forward	(156)	156		
Unadopted Footpaths	(140)	140		
<b>Dundee Contract Services - Contractor</b>				
Carryforward from 2009/10	225			
Purchase of Vehicles and Equipment	(254)	254		
	(28,540)	8,596	8,056	7,881