

REPORT TO: POLICY & RESOURCES COMMITTEE - 8 MARCH 2010

REPORT ON: CAPITAL EXPENDITURE MONITORING 2009/10

REPORT BY: DIRECTOR OF FINANCE

REPORT NO: 134-2010

1 PURPOSE OF REPORT

- 1.1 To appraise Elected Members of the latest position regarding the Council's Capital Expenditure programme for 2009/10.

2 RECOMMENDATION

- 2.1 It is recommended that the Committee note the latest position regarding the Council's Capital Expenditure programme for 2009/10.

3 FINANCIAL IMPLICATIONS

- 3.1 This report shows the latest projections on capital projects along with actual spend to 31 January 2010.

	General Services Capital 2009/10 £000	Housing HRA Capital 2009/10 £000
Approved Budget	48,845	23,959
Budget Adjustments	<u>(4,311)</u>	<u>—</u>
Revised Budget	<u>44,534</u>	<u>23,959</u>
Projected Outturn	<u>44,557</u>	<u>21,382</u>
Variance over/(under) Budget	<u>23</u>	<u>(2,577)</u>
Actual Spend to 31 January 2010	<u>33,775</u>	<u>14,070</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 2010 were 76% and 66% respectively, compared with 63% and 79% respectively for the comparable period to 31 January 2009.

4 BACKGROUND

- 4.1 The Special Policy & Resources Committee of 12 February 2009 approved the 2009/10 Capital Budget for General Services (Report 32-2009). The Special Policy & Resources Committee of 11th February 2010 updated the Capital Budget 2009/10. Further adjustments are now detailed in paragraphs 5.1 below. The Housing HRA Capital Programme 2009/10 was approved at the Policy & Resources Committee on 1 July 2009 (Report 318-2009). 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 2009/10 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 budget of £44.534m a net decrease in expenditure of £696,000 from the previous month's figure of £45.230m. The main reasons for this are detailed below.

- 5.1.1 Reduction in expenditure of £100,000 on Whitfield Primary School (Education). The budget has been rephased based on the latest timescales for the design and building works. This expenditure will now not be required until 2010/11 and will be funded from borrowing.
- 5.1.2 Reduction in expenditure of £250,000 on Marchbanks Redevelopment (Waste Management). This project is still at the initial development stage. This expenditure will be required in future years and will be funded from borrowing.
- 5.1.3 Reduction in expenditure of £111,000 on Office Accommodation (City Development). The works will not now start during 2009/10 due to delays in progressing the various projects. This expenditure will be required in 2010/11 and will be funded from borrowing.
- 5.1.4 Reduction in net expenditure of £110,000 on the new Multi-Storey Car Park in Allan Street (City Development). The budget has been rephased based on the latest timescales for the design and building works. This expenditure will be required in 2010/11 and will be financed from Capital Funded from Revenue.

5.2 Capital Resources

- 5.2.1 The table below shows the latest position:-

	Approved Budget £000	Adjustments £000	Revised Budget £000	Projected Outturn £000	Variance £000
General Capital Grant	11,645	2,198	13,843	13,843	-
Capital Receipts/Capital Fund	3,768	7,959	11,727	11,727	-
Capital Funded from Current Revenue	450	(150)	300	300	-
Borrowing	<u>32,982</u>	<u>(14,318)</u>	<u>18,664</u>	<u>18,687</u>	<u>23</u>
	<u>48,845</u>	<u>(4,311)</u>	<u>44,534</u>	<u>44,557</u>	<u>23</u>

- 5.2.2 The revised budget for borrowing is £18.664m, a decrease of £586,000 from the previous month's capital monitoring report figure of £19.250m. This is due to the reasons, as stated in 5.1.1 to 5.1.3 above.

- 5.2.3 The revised budget for Capital Funded from Current Revenue is £300,000, a decrease of £110,000 from the previous months capital monitoring report figure of £410,000. This is due to the reason as stated in 5.1.4 above.
- 5.3 The table below shows the effect of any changes in 2009/10 on future year's capital expenditure and resources.

	2009/10 £000	2010/11 £000	2011/12 £000
Capital Expenditure			
Approved Budget per Capital Plan 2009-2012	48,845	84,581	44,760
Variances Per Latest Monitoring (per Appendix 3)	<u>(4,311)</u>	<u>(10,194)</u>	<u>8,312</u>
Revised Budget	<u>44,534</u>	<u>74,387</u>	<u>53,072</u>
Capital Resources			
General Capital Grant	13,843	10,372	9,077
Capital Receipts/Capital Fund	11,727	4,860	1600
Capital Funded from Current Revenue	300	560	3,100
Borrowing	<u>18,664</u>	<u>58,595</u>	<u>39,295</u>
Revised Budget	<u>44,534</u>	<u>74,387</u>	<u>53,072</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 £21.382m. This is a decrease in expenditure of £125,000 since last month's capital monitoring report. This decrease is due to small reductions in a number of the programmes. These reductions are in the main due to revised estimates as the works are nearing completion.
- 6.3 The latest projection on capital receipts is £3.669m, a decrease of £61,000 since last month's capital monitoring report. This is due to a reduction in the number of Council House sales expected.
- 6.4 Capital expenditure as a percentage of capital resources is currently standing at 103%. This variance between expenditure and resources will be met by additional slippage to be identified throughout the remainder of the financial year.

7 RISK ASSESSMENT

- 7.1 There are a number of risks which may have an impact on the Capital Expenditure programme for 2009/10. The main areas of risk are set out below, together with the mechanisms in place to help mitigate these risks.
- 7.2 Building cost inflation levels remain volatile in comparison to general inflation. Therefore delays in scheduling and letting contracts may lead to increases in projected costs. 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. Contingencies are built into the budget for each capital project and these are 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. 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 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

26 FEBRUARY 2010

DUNDEE CITY COUNCIL CAPITAL EXPENDITURE MONITORING 2009/10

Appendix 1

	<u>Approved</u> <u>Capital</u> <u>Budget</u> <u>2009/10</u> <u>£000</u>	<u>Carry</u> <u>Forward</u> <u>from</u> <u>2008/09</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>2009/10</u> <u>£000</u>	<u>Actual</u> <u>Spend</u> <u>31 Dec 2009</u> <u>£000</u>	<u>Actual</u> <u>Spend</u> <u>31 Jan 2010</u> <u>£000</u>	<u>Projected</u> <u>Outturn</u> <u>2009/10</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 2009/10</u>												
Education	8,067	(629)	6,813	(410)	(207)	5,567	13,634	11,235	12,055	13,634	0	88%
Social Work	1,887	(4)		(520)	36	(488)	1,399	962	1,003	1,399	0	72%
City Development	20,265	2,811		(7,165)	349	(4,005)	16,260	10,478	11,073	16,285	25	68%
Leisure & Communities	7,718	1,249	(132)	(5,418)	232	(4,069)	3,649	3,105	3,631	3,649	0	100%
Waste Management	3,456	678	116	(2,250)		(1,456)	2,000	1,656	1,661	1,998	(2)	83%
Environmental Health & Trading Standards / Scientific Services	150	9		(16)		(7)	143	(6)	5	143	0	3%
Chief Executive / Support Services/Finance	6,652	624		(90)	(410)	124	6,776	3,785	4,233	6,776	0	62%
Dundee Contract Services - Client & Contractor	650	23				23	673	10	114	673	0	17%
Capital Expenditure 2009/10	48,845	4,761	6,797	(15,869)	0	(4,311)	44,534	31,225	33,775	44,557	23	76%
<u>Capital Resources 2009/10</u>												
Expenditure Funded from Borrowing	32,982	4,801	(771)	(18,348)		(14,318)	18,664	14,830	16,027	18,687		
Capital Grants	11,645		2,198			2,198	13,843	11,215	12,494	13,843		07
Capital Funded from Current Revenue	450	(40)		(110)		(150)	300	107	144	300		
Capital Receipts:-												
Net Asset Sales/ Capital Fund Contribution	5,368		5,370	2,589		7,959	13,327	5,073	5,110	13,327		
Capital Fund transfer for Revenue Purposes	(1,600)					0	(1,600)			(1,600)		
Capital Resources 2009/10	48,845	4,761	6,797	(15,869)	0	(4,311)	44,534	31,225	33,775	44,557		
Capital Expenditure as % of Capital Resources	100%						100%			100%		

DUNDEE CITY COUNCIL CAPITAL EXPENDITURE MONITORING 2009/10

Appendix 1

	<u>Approved</u>	<u>Carry</u>				<u>Revised</u>						
	<u>Capital</u>	<u>Forward</u>		<u>Carryforward</u>		<u>Total</u>	<u>Capital</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>		<u>Spend as</u>
	<u>Budget</u>	<u>from</u>	<u>Budget</u>	<u>into</u>	<u>Virements</u>	<u>Budget</u>	<u>Budget</u>	<u>Spend</u>	<u>Spend</u>	<u>Outturn</u>	<u>Variance</u>	<u>a % of</u>
	<u>2009/10</u>	<u>2008/09</u>	<u>Adjust</u>	<u>Future Years</u>		<u>Adjustments</u>	<u>2009/10</u>	<u>31 Dec 2009</u>	<u>31 Jan 2010</u>	<u>2009/10</u>		<u>Projected</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 2009/10</u>												
Free from Serious Disrepair - Roofs	2,240					0	2,240	1,447	1,583	2,091	(149)	69%
Free from Serious Disrepair - Roughcast	1,110					0	1,110	303	314	727	(383)	42%
Free from Serious Disrepair - Access Decks	62					0	62	60	60	66	4	91%
Free from Serious Disrepair - Windows	60					0	60	12	17	20	(40)	60%
Energy Efficient - External Insulation and Cavity Fill	425					0	425	0	0	5	(420)	0%
Energy Efficient - Heating, Kitchens and Bathrooms	8,657					0	8,657	5,591	5,875	8,635	(22)	65%
Modern Facilities & Services - Kitchens and Bathrooms only	5,587					0	5,587	2,463	2,638	5,429	(158)	45%
Modern Facilities & Services - Individual Shower Programme	300					0	300	0	0	78	(222)	0%
Healthy, Safe & Secure - Fire Detection	25					0	25	0	0	0	(25)	0%
Healthy, Safe & Secure - Door Entry System/Secure Doors	270					0	270	143	86	250	(20)	57%
Miscellaneous - Fees	133					0	133	115	137	160	27	72%
Miscellaneous - Disabled Adaptations	700					0	700	705	837	1,000	300	71%
Miscellaneous - East District Housing Office	55					0	55	1	1	1	(54)	100%
Increase Supply of Council Housing - Housing for Disabled	1,000					0	1,000	0	199	400	(600)	0%
Increase Supply of Council Housing - Mainstream Housing	2,100					0	2,100	2,270	2,286	2,300	200	99%
Demolitions	2,086					0	2,086	39	101	557	(1,529)	7%
Warden Call Replacement								77	78	163	163	47%
Owners Receipts	(851)					0	(851)	(134)	(142)	(500)	351	27%
Capital Expenditure 2009/10	23,959	0	0	0	0	0	23,959	13,092	14,070	21,382	(2,577)	61%
<u>Capital Resources 2009/10</u>												
Expenditure Funded from Borrowing	16,986					0	16,986	10,902	11,683	16,986		
Capital Receipts:- Council House / New Build Sales	3,750					0	3,750	2,175	2,372	3,715		
Land Sales	600					0	600	15	15	15		
Scottish Government Affordable Housing Grant	0					0	0			0		
	21,336	0	0	0	0	0	21,336	13,092	14,070	20,716		
Capital Expenditure as % of Capital Resources	112%						112%			103%		

EDUCATION CAPITAL MONITORING 2009/10

Nature of Expenditure	Approved Budget 2009/10 £'000	2008/09 Carry Forward £'000	Budget Adjust. £'000	C/f into Future Years £'000	Virements £'000	Total Adjusts £'000	Revised Budget 2009/10 £'000	Expenditure to 31/12/2009 £'000	Expenditure to 31/01/2010 £'000	Projected Outturn 2009/10 £'000
Structural Improvement	100				(38)	(38)	62	38	38	62
Kitchen Improvements	10				163	163	173	158	158	149
Computers	570				75	75	645	579	579	645
Vehicles	35					0	35	34	34	35
Cladding	350				(20)	(20)	330	332	332	326
Electrical Upgrades	425				(181)	(181)	244	177	179	244
General Improvements & Upgrades	-				350	350	350	345	347	266
Replacement Heating Systems	664				86	86	750	632	640	630
Roof Replacements	285				(14)	(14)	271	222	226	458
Window Replacements	815				(186)	(186)	629	564	564	629
Toilets	15				5	5	20	18	19	13
Kingspark Project	4,350	(716)	8,813		(994)	7,103	11,453	7368	7990	11,453
Less Angus Council Contribution			(1,200)			(1,200)	(1,200)	0	0	(1,200)
Less Health Board Contribution	(1,000)		(800)			(800)	(1,800)	0	0	(1,800)
Whitfield Project	400			(100)		(100)	300	164	214	300
Lochee Project	200			(150)		(150)	50	24	26	50
West End Project	200			(100)		(100)	100	35	41	100
PPP Furniture	648	(81)				(81)	567	441	559	567
PPP Contract Variations	-			(60)	715	655	655	117	119	655
Balances	-	168			(168)	0	0	-13	-10	52
Education Total	8,067	(629)	6,813	(410)	(207)	5,567	13,634	11,235	12,055	13,634

SOCIAL WORK CAPITAL MONITORING 2009/10

Nature of Expenditure	Approved Budget 2009/10 £'000	2008/09 Carry Forward £'000	Budget Adjust. £'000	C/f into Future Years £'000	Virements £'000	Total Adjusts £'000	Revised Budget 2009/10 £'000	Expenditure to 31/12/2009 £'000	Expenditure to 31/01/2010 £'000	Projected Outturn 2009/10 £'000
Property Upgrades	50				36	36	86	(3)	11	86
Millview Cottage (Strathcarron)	1,207	(4)				(4)	1,203	949	974	1,203
Elmgrove House Replacement	600			(550)		(550)	50	0		50
Seymore Lodge Replacement	30			30		30	60	27	29	60
Janet Brougham House Replacement								(11)	(11)	
Social Work Total	1,887	(4)	0	(520)	36	(488)	1,399	962	1,003	1,399

CITY DEVELOPMENT CAPITAL MONITORING 2009/10

Nature of Expenditure	Approved Budget 2009/10 £'000	2008/09 Carry Forward £'000	Budget Adjust. £'000	C/f per CapPlan £'000	Virements £'000	Total Adjusts £'000	Revised Budget 2009/10 £'000	Expenditure to 31/12/2009 £'000	Expenditure to 31/01/2010 £'000	Projected Outturn 2009/10 £000
Road & Minor Schemes										
Road Safety Measures	150			(50)		(50)	100	8	18	100
Pedestrian Crossings / Traffic Lights	100					0	100	75	75	100
Footpaths	400					0	400	350	366	400
Smarter Choices smarter Places	370		9		200	209	579	60	132	579
Less Scottish Government Grant	(370)		(9)			(9)	(379)	(101)	(101)	(379)
Union St Carriageway & Footpath	370	(197)			(173)	(370)	0		0	0
20mph Speed Limits		51				51	51	51	51	51
Environmental Improvements Programme						0				
Albert Square Environmental Improvements	147	140			452	592	739	660	672	748
Central Area & Other Projects	200	38	26	(200)		(136)	64	56	25	64
Less Visit Scotland Contribution			(4)			(4)	(4)	(4)	(4)	(4)
Less DHTS Contribution			(22)			(22)	(22)	(22)	(22)	(22)
Community Regeneration Project						0				
Lochee	200		2,010		(325)	1,685	1,885	541	669	1,885
Less Scottish Gov Town Centre Regeneration Fund			(2,000)		325	(1,675)	(1,675)	(230)	(230)	(1,675)
less Fairer Scotland Fund			(10)			(10)	(10)	(10)	(10)	(10)
Hilltown	100		48			48	148	19	25	148
less Fairer Scotland Fund			(13)			(13)	(13)	(9)	(9)	(13)
less ESEP funding			(35)			(35)	(35)			(35)
Stobswell			78			78	78	6	8	78
less Fairer Scotland Fund			(52)			(52)	(52)	(52)	(52)	(52)
Less Developers Contributions			(26)			(26)	(26)	(26)	(26)	(26)
Cragie St Kemback St to Morgan St			26			26	26	25	26	26
Less Developers Contribution			(21)			(21)	(21)	(21)	(21)	(21)
Less Contribution			(5)			(5)	(5)			(5)
Accepted Practices						0				
Street Lighting Renewal	450		24			24	474	363	368	474
less Fairer Scotland Fund			(24)			(24)	(24)	(24)	(24)	(24)
Road Reconstruction / Recycling	1,563					0	1,563	1,153	1,221	1,563
Bridge Assessment & Work Programme	50	35	26			61	111	91	91	111
Less Network Rail Contribution			(26)			(26)	(26)	(26)	(26)	(26)
Linlathen Bridge East	369			(305)		(305)	64	10	10	64
Less Developers Contributions	(369)			305		305	(64)	(64)	(64)	(64)
Regional Transport Partnership	947	420		(782)	(240)	(652)	295	18	20	295
Bus Shelters	50	41	22		40	103	153	152	152	153
Less Contribution Morrisons			(22)			(22)	(22)	(22)	(22)	(22)
Coastal Protection Works - Consultants Fees	290	11		(222)		(211)	79	22	40	79
Coastal Protection Works - Stannergate-Douglas		16				16	16		0	16
Dykes of Gray	100					(100)	0		0	0
Less Developers Contributions	(100)					100	0		0	0
Parking										
Allan Street Car Park	450	(40)				(150)	300	107	144	300
Greenmarket						0		9	9	9

CITY DEVELOPMENT CAPITAL MONITORING 2009/10 CONTINUED

Nature of Expenditure	Approved Budget 2009/10 £'000	2008/09 Carry Forward £'000	Budget Adjust. £'000	C/f into Future Years £'000	Virements £'000	Total Adjusts £'000	Revised Budget 2009/10 £'000	Expenditure to 31/12/2009 £'000	Expenditure to 31/01/2010 £'000	Projected Outturn 2009/10 £000
Administrative Buildings				0		0				
Tayside House Pooled Property Payment	180			0		0	180	180	180	180
Downfield Office Accommodation	400	45		0	121	166	566	544	544	570
Dundee House	11,209	155		(3,291)		(3,136)	8,073	5,151	5,188	8,073
Office Accommodation	1,080	59		(1,035)	(25)	(1,001)	79	16	26	79
City Square - Upgrade/weatherproof Windows	200			0	(200)	(200)	0			0
City Square - Heating Replacement (Shore Tce)				0		0	0	(4)	(4)	0
City Square - Underground Garage				0	4	4	4	4	4	4
City Square - Toilets and Fire Escape		115		0	57	172	172	152	152	172
City Square - 7-11 Castle Street				0	50	50	50		15	50
Caird Hall Flat Roof		54		0		54	54	29	30	54
Caird Hall Pitched Roof		9		0	125	134	134	133	133	134
Industry/Business				0		0				
Acquisition of Land/Buildings	250	1,669		(1,250)		419	669	454	459	669
Industrial Estates Improvements	349			0	(301)	(301)	48	2	47	48
Technopole Site Servicing	200			0	(195)	(195)	5	(1)	(2)	5
Business Support Initiative	180			0	(67)	(67)	113	3	3	113
Estates Servicing - Claverhouse East & West	500			0	(500)	(500)	0			0
Unit G Records Storage Facility		17		0		17	17	2	3	17
Other Expenditure										
Shopping Parade Improvements	200			(175)	150	(25)	175	37	37	175
Demolition of Surplus Properties				0	44	44	44			44
Downfield PS Infants				0		0		1	1	1
J Brougham Ctre	50	173		0	(129)	44	94	81	81	94
Menzieshill Hse				0	89	89	89	77	77	89
Kirkton NS				0	43	43	43	33	33	43
St Leonards Hse				0	74	74	74	45	56	74
Lawside Academy				0	236	236	236	219	220	236
St Saviours				0	309	309	309	6	7	309
Mid Craigie/Rowantree				0	185	185	185	27	149	185
3 Trades Lane				0		0		1	2	2
Gardynes Land			50	0		50	50	21	21	50
Gardynes Land - Heritage Lottery Fund				0		0	0	150	150	0
Less Historic Scotland Funding			(50)	0		(50)	(50)	(50)	(50)	(50)
City Development Total	20,265	2,811	0	(7,165)	349	(4,005)	16,260	10,478	11,073	16,285

LEISURE & COMMUNITIES CAPITAL MONITORING 2009/10

Nature of Expenditure	Approved Budget 2009/10 £'000	2008/09 Carry Forward £'000	Budget Adjust. £'000	C/f into Future Years £'000	Virements £'000	Total Adjusts £'000	Revised Budget 2009/10 £'000	Expenditure to 31/12/2009 £'000	Expenditure to 31/01/2010 £'000	Projected Outcome 2009/10 £'000
Museums & Art Galleries										
McManus Galleries Restoration & Dev Project	775	713	466			1,179	1,954	1,705	1,926	1,954
Less Heritage Lottery Funding								491	491	
Less Historic Scotland Funding								57	57	
Less Public Fundraising	(30)					0	(30)	(30)	(30)	(30)
Less Lethendy Trust Funding	(100)	100				100	0	0	0	0
Less Risk Management Contribution	(15)					0	(15)	0	0	(15)
DCA	31				(10)	(10)	21	(2)	(2)	21
Recreation & Sport										
Allan Street Swimming Pool	1,100	207		(707)		(500)	600	351	467	600
Less SportsScotland Lottery Funding			(600)			(600)	(600)			(600)
Camperdown Country Park	10					0	10	9	9	10
Leisure Centre Improvements	110				(4)	(4)	106	10	24	106
Parks Master Plan	150	106	2		(42)	66	216	107	129	216
Camperdown Dev(incl Visitor ctre & electrical wks)	1,250	(40)		(704)	164	(580)	670	113	194	670
Baxter Park		29				29	29	31	31	29
Lochee Leisure Centre Roof Covering					325	325	325	7	32	325
Less Scottish Gov Toen Centre Regeneration Fund					(325)	(325)	(325)	0	0	(325)
Crematoria & Burial Grounds										
New Cemetery Extension	3,787			(3,737)		(3,737)	50	9	27	50
Cemeteries	140	75				75	215	70	70	215
Other										
Camperdown House Roof	200			(270)	70	(200)	0	0	1	0
Caird Hall	30				20	20	50	0	0	50
Purchase of Vehicles & Equipment	120	33			(20)	13	133	137	137	133
Insurance write-off of vehicle								(2)	(2)	
Environmental/Paths for All	50				2	2	52	8	8	52
Neighbourhood Centres	10					0	10	(3)	(3)	10
Libraries	10	9			(19)	(10)	0	0	0	0
Roof Replacement/Improvement Programme	60					0	60	5	9	60
Heating & Ventilation Systems	30	17			71	88	118	32	56	118
Health & Safety								0	0	
Leisure & Communities Total	7,718	1,249	(132)	(5,418)	232	(4,069)	3,649	3,105	3,631	3,649

WASTE MANAGEMENT CAPITAL MONITORING 2009/10

Nature of Expenditure	Approved Budget 2009/10 £'000	2008/09 Carry Forward £'000	Budget Adjust. £'000	C/f into Future Years £'000	Virements £'000	Total Adjusts £'000	Revised Budget 2009/10 £'000	Expenditure to 31/12/2009 £'000	Expenditure to 31/01/2010 £'000	Projected Outcome 2009/10 £'000
Purchase of Bins	260				(110)	(110)	150	70	75	150
Baldovie Redevelopment	160				(160)	(160)	0	0	0	0
Riverside Landfill Site	50					0	50	30	30	50
Purchase of Skips	30				20	20	50	48	48	48
Waste Management Property	100				60	60	160	95	95	160
Purchase of Vehicles & Equipment	600	478	28		291	797	1,397	1,192	1,192	1,397
(Less Sale of Vehicles.& Machinery)			(28)			(28)	(28)	0	0	(28)
Marchbanks Redevelopment	2,050	200		(2,250)		(2,050)	0	0	0	0
Recycling Initiatives	206		116		(101)	15	221	221	221	221
Waste Management Total	3,456	678	116	(2,250)	0	(1,456)	2,000	1,656	1,661	1,998

ENVIRONMENTAL HEALTH & TS/SS CAPITAL MONITORING 2009/10

Nature of Expenditure	Approved Budget 2009/10 £'000	2008/09 Carry Forward £'000	Budget Adjust. £'000	C/f into Future Years £'000	Virements £'000	Total Adjusts £'000	Revised Budget 2009/10 £'000	Expenditure to 31/12/2009 £'000	Expenditure to 31/01/2010 £'000	Projected Outturn 2009/10 £000
Air Quality Monitoring Equipment	8	8		(16)		(8)	0	0	0	0
Contaminated Land	142	0				0	142	0	11	142
Brown Street Kennels	0	1				1	1	(6)	(6)	1
Environmental Health & TS/SS Total	150	9	0	(16)	0	(7)	143	(6)	5	143

CHIEF EXECUTIVE/SUPPORT SERVICES/FINANCE CAPITAL MONITORING 2009/10

Nature of Expenditure	Approved Budget 2009/10 £'000	2008/09 Carry Forward £'000	Budget Adjust. £'000	C/f into Future Years £'000	Virements £'000	Total Adjusts £'000	Revised Budget 2009/10 £'000	Expenditure to 31/12/2009 £'000	Expenditure to 31/01/2010 £'000	Projected Outturn 2009/10 £000
Vacant & Derelict Land Fund - 2007/08 Programme	63	155				155	218	150	188	218
Less Scottish Government Capital Grant	(63)	(105)				(105)	(168)	(150)	(168)	(168)
Vacant & Derelict Land Fund - 2008/09 Programme	1,230	88				88	1,318	395	458	1,318
Less Scottish Government Capital Grant	(1,230)	(88)				(88)	(1,318)	(395)	(458)	(1,318)
Vacant & Derelict Land Fund - 2009/10 Programme	1,750			(1,750)		(1,750)	0	0	0	0
Less Scottish Government Capital Grant	(1,750)			1,750		1,750	0	0	0	0
Cities Growth Fund	4,338					0	4,338	2,690	2,815	4,338
Cycling, Walking & Safer Streets	249					0	249	68	93	249
Less Scottish Government Grant Funding	(249)					0	(249)	0		(249)
Unadopted Footpaths	500					0	500	228	264	500
Disabled Access	50				(50)	(50)	0	0	0	0
Health & Safety Works	500	462		(50)	(877)	(465)	35	0	0	35
Purchase of Computer Equipment	750					0	750	327	345	750
Energy - Spend to Save	100				(98)	(98)	2	0	0	2
ICT Strategy	50	56			(54)	2	52	0	0	52
Telephony and Data Network Upgrade	324	46				46	370	65	94	370
Finance Revenues Print Unit - Shore Terrace	40			(40)		(40)	0	0	0	0
Second Secure Computer Room		10				10	10	7	7	10
Corporate Electronic Records Management System					615	615	615	400	595	615
14 City Square - Kitchen Refurbishment					54	54	54	0	0	54
Chief Executive/Support Services/Finance Total	6,652	624	0	(90)	(410)	124	6,776	3,785	4,233	6,776

DUNDEE CONTRACT SERVICES CAPITAL MONITORING 2009/10

Nature of Expenditure	Approved Budget 2009/10 £'000	2008/09 Carry Forward £'000	Budget Adjust. £'000	C/f into Future Years £'000	Virements £'000	Total Adjusts £'000	Revised Budget 2009/10 £'000	Expenditure to 31/12/2009 £'000	Expenditure to 31/01/2010 £'000	Projected Outturn 2009/10 £000
Public Open Spaces	50					0	50		0	50
Playground Improvements	150					0	150		119	150
Purchase of Plant, Machinery & Vehicles	450	23	8			31	481	24	24	481
Less Sale of Vehicles etc			(8)			(8)	(8)	(14)	(29)	(8)
Dundee Contract Services Total	650	23	0	0	0	23	673	10	114	673

HOUSING HRA CAPITAL MONITORING 2009/10

Nature of Expenditure	Approved Budget 2009/10 £'000	2008/09 Carry Forward £'000	Budget Adjust. £'000	C/f into Future Years £'000	Virements £'000	Total Adjusts £'000	Revised Budget 2009/10 £'000	Expenditure to 31/12/2009 £'000	Expenditure to 31/01/2010 £'000	Projected Outturn 2009/10 £'000
Free From Serious Disrepair										
Roof Replacement	2,240					0	2,240	1,447	1,583	2,091
Roughcast Renewal	1,110					0	1,110	303	314	727
Access Decks	62					0	62	60	60	66
Windows	60					0	60	13	17	20
Energy Efficiency										
External Insulation and Cavity	425					0	425	0	0	5
Heating, Kitchens and Bathrooms & Showers	8,657					0	8,657	5,591	5,875	8,635
Modern Facilities and Services										
Kitchens and Bathrooms and Showers	5,587					0	5,587	2,463	2,638	5,429
Individual Shower Programme	300					0	300	0	0	78
Healthy, Safe and Secure										
Fire Detection	25					0	25	0	0	0
Door Entry System	270					0	270	143	86	250
Increase Supply of Council Housing										
Mainstream Housing	2,100					0	2,100	2,270	2,286	2,300
Housing for Disabled	1,000					0	1,000	0	199	400
Demolitions	2,086					0	2,086	39	101	557
Miscellaneous										
Fees	133					0	133	115	137	160
Disabled Adaptations	700					0	700	704	837	1,000
East Area Office	55					0	55	1	1	1
Warden Call Replacement								77	78	163
Owner Receipts	(851)					0	(851)	(134)	(142)	(500)
Housing HRA Total	23,959	0	0	0	0	0	23,959	13,092	14,070	21,382

CAPITAL MONITORING 2009/10**Summary of Changes to Approved Budget 2009/10**

(and effect on future years)

	Adjustment			
	2009/10	2010/11	2011/12	2012/13
Adjustments:	£000	£000	£000	£000
Education				
Carryforward from 2008/09	(629)			
Kingspark - rephasing of expenditure	6,813	(6,601)	(212)	
West End PS - rephasing expenditure	(150)	(2,850)	2,800	300
Lochee PS - rephasing of expenditure	(100)	(6,160)	5,160	2,000
Whitfield Eco House - vire from Chief Exec Health & Safety	72			
Kingspark - reduction in expenditure	(994)			
PPP Contract Variations	655	60		
Whitfield PS - rephasing expenditure	(100)	(190)	420	
Social Work				
Carryforward from 2008/09	(4)			
Elmgrove House Replacement	(550)	550		
Property Upgrades - Craigie Hse - vire from Chief Exec Energy Mgt	36			
Seymour Lodge - rephasing of expenditure	30	(48)	2	
City Developments				
Carryforward from 2008/09	2,811			
Office Accommodation	(924)	925		
Dundee House - revised phasing	(3,863)	3,987		
TACTRAN	(782)	782		
Downfield Office Accommodation - vire from Chief Exec Health & Safety	20			
Central Area and other Projects	(75)	75		
Albert Square Environmental Improvements - additional expenditure	279			
Acquisition of Land & Buildings	(1,250)	1,250		
Central Areas & Other Projects - rephasing of expenditure	(125)	125		
Coastal Protection - Study - rephasing of expenditure	(222)	222		
Shopping Parades - rephasing of expenditure	(175)	175		
Road Safety Measures - rephasing of expenditure	(50)	50		
Dundee House - revised phasing	572	(572)		
7-11 Castle St - Entrance - vire from Chief Executive Disabled Access	50			
Office Accommodation - rephasing expenditure	(111)	111		
Allan Street - New Multi Storey Car Park	(110)	110		
Regional Transport Partnership	(50)	50		
Leisure & Communities				
Carryforward from 2008/09	1,249			
SNH Rangers	2			
Camperdown Hse Roof - vire from Chief Exec Health & Safety	70			
Camperdown Hse Roof - rephasing of expenditure	(270)	270		
New Cemetery Extension - revised phasing	(3,737)	1,737	2,000	
Camperdown Visitor Centre - vire from Chief Exec Health & Safety	100			
Camperdown Visitor Centre - rephasing of expenditure	(704)	704		
McManus Galleries Restoration & Dev additional expenditure	466			
Allan St Swimming Pool - rephasing of expenditure	(707)	(2,762)	1,645	2,067
Wellgate Library - vire from Chief Exec Energy Management	62			
Allan St Swimming Pool - receipt of Lottery monies earlier than budgeted	(600)	70	440	90
Waste Management				
Carryforward from 2008/09	678			
Zero Waste Fund	116			
Marchbanks Redevelopment - revised phasing	(2,250)	2,250		
Environmental Health, Scientific Services & Trading Standards				
Carryforward from 2008/09	9			
Air Quality Monitoring Equipment - rephasing of expenditure	(16)	16		
Chief Executive, Support Services & Finance				
Carryforward from 2008/09	574			
Carryforward from 2008/09 - VDLF	50			
Health & Safety - Vire to Camperdown Hse Roof (Leisure & Comm)	(70)			
Health & Safety - Vire to Whitfield Eco House (Education)	(72)			
Health & Safety - Vire to Camperdown Visitor Ctre (Leisure & Comm)	(100)			
Central Waterfront - rephasing of capital element of project		(4,620)	(3,943)	825
Health & Safety - Vire to Downfield Office Accommodation	(20)			
Corporate Records and Document Management System - Vire from Chief Executive Health & Safety	615	62	61	
Health & Safety - Vire to Corporate Electronic Records Document Management System	(615)	(62)	(61)	
Energy Spend to Save - Vire to Craigie House(Social Wk) & Wellgate(L&C)	(98)			
Finance Revenues Print Unit - rephasing of expenditure	(40)	40		
Health & Safety - rephasing of expenditure	(50)	50		
ICT Strategy - vire to 14 City Square - Kitchen Refurbishment	(54)			
14 City Square - Kitchen Refurbishment	54			
Disabled Access - vire to 7-11 Castle St - Entrance(City Development)	(50)			
Dundee Contract Services - Contractor				
Carryforward from 2008/09	23			
	(4,311)	(10,194)	8,312	5,282