

REPORT TO: POLICY & RESOURCES COMMITTEE - 11 JANUARY 2010

REPORT ON: CAPITAL EXPENDITURE MONITORING 2009/10

REPORT BY: DIRECTOR OF FINANCE

REPORT NO: 5-2010

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 30 November 2009.

	General Services Capital 2009/10 £000	Housing HRA Capital 2009/10 £000
Approved Budget	48,845	23,959
Budget Adjustments	<u>(2,137)</u>	<u>-</u>
Revised Budget	<u>46,708</u>	<u>23,959</u>
Projected Outturn	<u>46,734</u>	<u>21,699</u>
Variance over/(under) Budget	<u>26</u>	<u>(2,260)</u>
Actual Spend to 30 November 2009	<u>25,202</u>	<u>11,386</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 30 November 2009 were 54% and 52% respectively, compared with 45% and 63% respectively for the comparable period to 30 November 2008.

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 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 £46.708m a net decrease in expenditure of £2.228m from the previous month. The main reason for this is detailed below.

- 5.1.1 Reduction in expenditure of £550,000 on Elmgrove House (Social Work). Due to delays in progressing the project, the expenditure will now not be required until 2010/11 and will be funded from borrowing.
- 5.1.2 Reduction in expenditure of £1.250m on Acquisition of Land and Buildings (City Development). The acquisition of various properties is taking longer than anticipated to settle. This expenditure will be required in 2010/11 and will be funded from borrowing.
- 5.1.3 Reduction in expenditure of £707,000 on the New Swimming Pool at Allan Street (Leisure & Communities). This expenditure has been rephased based on the progress to date on the project. This expenditure will be required in 2010/11 and will be funded from borrowing.
- 5.1.4 Additional expenditure of £279,000 on Albert Square Environmental Improvements (City Development). This additional expenditure is mainly due to the delays on the McManus Redevelopment project, having a knock on effect on the Environmental Improvements. This expenditure will be funded from borrowing.

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	7,387	11,155	11,155	-
Capital Funded from Current Revenue	450	(40)	410	410	-
Borrowing	<u>32,982</u>	<u>(11,682)</u>	<u>21,300</u>	<u>21,326</u>	<u>26</u>
	<u>48,845</u>	<u>(2,137)</u>	<u>46,708</u>	<u>46,734</u>	<u>26</u>

- 5.2.2 The revised budget for borrowing is £21.300m, a decrease of £2.228m from the previous month's capital monitoring report. This is due to the reasons, as stated in 5.1.1 to 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>(2,137)</u>	<u>(11,292)</u>	<u>8,315</u>

Revised Budget	<u>46,708</u>	<u>73,289</u>	<u>53,075</u>
Capital Resources			
General Capital Grant	13,843	11,206	12,600
Capital Receipts/Capital Fund	11,155	3,832	-
Capital Funded from Current Revenue	410	450	3,100
Borrowing	<u>21,300</u>	<u>57,801</u>	<u>37,375</u>
Revised Budget	<u>46,708</u>	<u>73,289</u>	<u>53,075</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 £21.699m. This is a decrease in expenditure of £327,000 since last month's capital monitoring report. This decrease is due to a reduction in expenditure of £223,000 on Free from Serious Repair - Roughcast Renewal, due to a decrease in the number surveys being carried out and also a reduction in expenditure of £113,000 on Modern Facilities and Services - Kitchens and Bathrooms Only, due to slippage into 2010/11 on the Camperdown 2nd programme.
- 6.3 The latest projection on capital receipts is £3.765m, a decrease of £138,000 since last month's capital monitoring report. This is due to a reduction in number of Council House sales expected.
- 6.4 Capital expenditure as a percentage of capital resources is currently standing at 104%. 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 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

MARJORY M STEWART
DIRECTOR OF FINANCE

18 DECEMBER 2009

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 Oct 2009</u> <u>£000</u>	<u>Actual</u> <u>Spend</u> <u>30 Nov 2009</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		72	6,256	14,323	8,750	10,170	14,323	0	71%
Social Work	1,887	(4)		(550)		(554)	1,333	678	700	1,333	0	53%
City Development	20,265	2,811	279	(6,894)	20	(3,784)	16,481	6,672	7,814	16,507	26	47%
Leisure & Communities	7,718	1,249	468	(5,114)	170	(3,227)	4,491	2,411	2,610	4,491	0	58%
Waste Management	3,456	678	116	(2,000)		(1,206)	2,250	838	1,461	2,250	0	65%
Environmental Health & Trading Standards / Scientific Services	150	9		(16)		(7)	143	(6)	(6)	143	0	-4%
Chief Executive / Support Services/Finance	6,652	624			(262)	362	7,014	1,787	2,437	7,014	0	35%
Dundee Contract Services - Client & Contractor	650	23				23	673	4	16	673	0	2%
Capital Expenditure 2009/10	48,845	4,761	7,676	(14,574)	0	(2,137)	46,708	21,134	25,202	46,734	26	54%
<u>Capital Resources 2009/10</u>												
Expenditure Funded from Borrowing	32,982	4,801	108	(16,591)		(11,682)	21,300	12,439	15,228	21,326		
Capital Grants	11,645		2,198			2,198	13,843	8,657	9,936	13,843		0
Capital Funded from Current Revenue	450	(40)				(40)	410			410		
Capital Receipts:-												
Net Asset Sales/ Capital Fund Contribution	5,368		5,370	2,017		7,387	12,755	38	38	12,755		
Capital Fund transfer for Revenue Purposes	(1,600)					0	(1,600)			(1,600)		
Capital Resources 2009/10	48,845	4,761	7,676	(14,574)	0	(2,137)	46,708	21,134	25,202	46,734		
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>Carryforward</u>			<u>Total</u>	<u>Revised</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>	<u>Spend as</u>	
	<u>Capital</u>	<u>Forward</u>	<u>Budget</u>	<u>into</u>	<u>Virements</u>	<u>Budget</u>	<u>Capital</u>	<u>Spend</u>	<u>Spend</u>	<u>Outturn</u>	<u>a % of</u>	
	<u>Budget</u>	<u>from</u>	<u>Adjust</u>	<u>Future Years</u>	<u>Adjustments</u>	<u>Budget</u>	<u>Budget</u>	<u>31 Oct 2009</u>	<u>30 Nov 2009</u>	<u>2009/10</u>	<u>Variance</u>	<u>Projected</u>
	<u>2009/10</u>	<u>2008/09</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>
	<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>£000</u>
HOUSING HRA												
<u>Capital Expenditure 2009/10</u>												
Free from Serious Disrepair - Roofs	2,240					0	2,240	941	1,230	2,091	(149)	59%
Free from Serious Disrepair - Roughcast	1,110					0	1,110	(10)	188	777	(333)	24%
Free from Serious Disrepair - Access Decks	62					0	62	59	60	66	4	91%
Free from Serious Disrepair - Windows	60					0	60	4	12	20	(40)	60%
Energy Efficient - External Insulation and Cavity Fill	425					0	425		0	20	(405)	0%
Energy Efficient - Heating, Kitchens and Bathrooms	8,657					0	8,657	4,101	4,924	8,865	208	56%
Modern Facilities & Services - Kitchens and Bathrooms only	5,587					0	5,587	1,804	1,885	5,585	(2)	34%
Modern Facilities & Services - Individual Shower Programme	300					0	300	0	0	78	(222)	0%
Healthy, Safe & Secure - Fire Detection	25					0	25	0	0	5	(20)	0%
Healthy, Safe & Secure - Door Entry System/Secure Doors	270					0	270	49	70	270	0	26%
Miscellaneous - Fees	133					0	133	91	105	150	17	70%
Miscellaneous - Disabled Adaptations	700					0	700	467	670	1,000	300	67%
Miscellaneous - East District Housing Office	55					0	55	7	7	55	0	13%
Increase Supply of Council Housing - Housing for Disabled	1,000					0	1,000	0	0	400	(600)	0%
Increase Supply of Council Housing - Mainstream Housing	2,100					0	2,100	2,245	2,256	2,260	160	100%
Demolitions	2,086					0	2,086	39	39	742	(1,344)	5%
Warden Call Replacement									74	163	163	45%
Owners Receipts	(851)					0	(851)	(106)	(134)	(848)	3	16%
Capital Expenditure 2009/10	23,959	0	0	0	0	0	23,959	9,691	11,386	21,699	(2,260)	52%
<u>Capital Resources 2009/10</u>												
Expenditure Funded from Borrowing	16,986					0	16,986	7,987	9,584	16,986		
Capital Receipts:-												
Council House / New Build Sales	3,750					0	3,750	1,690	1,788	3,903		
Land Sales	600					0	600	14	14	14		
Scottish Government Affordable Housing Grant	0					0	0			0		
	21,336	0	0	0	0	0	21,336	9,691	11,386	20,903		
Capital Expenditure as % of Capital Resources	112%						112%			104%		

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 31/10/2009 £'000	Expenditure to 30/11/2009 £'000	Projected Outturn 2009/10 £'000
Structural Improvement	100				(38)	(38)	62	36	36	62
Kitchen Improvements	10				139	139	149	108	123	149
Computers	570				75	75	645	583	583	645
Vehicles	35					0	35	34	34	35
Cladding	350				(24)	(24)	326	332	332	326
Electrical Upgrades	425				(181)	(181)	244	174	176	244
General Improvements & Upgrades	0				266	266	266	309	313	266
Replacement Heating Systems	664				(34)	(34)	630	565	610	630
Roof Replacements	285				173	173	458	212	219	458
Window Replacements	815				(186)	(186)	629	541	552	629
Toilets	15				(2)	(2)	13	18	18	13
Kingspark Project	4,350	(716)	8,813			8,097	12,447	5,495	6,445	12,447
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					0	400	87	121	400
Lochee Project	200			(50)		(50)	150	2	17	150
West End Project	200			50		50	250	35	35	250
PPP Furniture	648	(81)				(81)	567	267	431	567
PPP Contract Variations	0					0	0	(48)	117	
Balances	0	168			(116)	52	52	0	8	52
Education Total	8,067	(629)	6,813	0	72	6,256	14,323	8,750	10,170	14,323

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 31/10/2009 £'000	Expenditure to 30/11/2009 £'000	Projected Outturn 2009/10 £'000
Property Upgrades	50					0	50	(4)	(4)	50
Millview Cottage (Strathcarron)	1,207	(4)				(4)	1,203	657	661	1,203
Elmgrove House Replacement	600			(550)		(550)	50	0	0	50
Seymore Lodge Replacement	30					0	30	36	54	30
Janet Brougham House Replacement								(11)	(11)	
Social Work Total	1,887	(4)	0	(550)	0	(554)	1,333	678	700	1,333

CITY DEVELOPMENT 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 31/10/2009 £'000	Expenditure to 30/11/2009 £'000	Projected Outturn 2009/10 £000
Road & Minor Schemes										
Road Safety Measures	150					0	150			150
Pedestrian Crossings / Traffic Lights	100					0	100	55	58	100
Footpaths	400					0	400	324	347	400
Smarter Choices smarter Places	370		9			9	379	60	60	379
Less Scottish Government Grant	(370)		(9)			(9)	(379)	(101)	(101)	(379)
Union St Carriageway & Footpath	370	(197)			(173)	(370)	0			0
20mph Speed Limits		51				51	51		51	51
Environmental Improvements Programme										
Albert Square Environmental Improvements	147	140	279		173	592	739	475	498	739
Central Area & Other Projects	200	38	26	(75)		(11)	189	41	41	189
Less Visit Scotland Contribution			(4)			(4)	(4)	(4)	(4)	(4)
Less DHTS Contribution			(22)			(22)	(22)	(22)	(22)	(22)
Community Regeneration Project										
Lochee	200		2,000		(325)	1,675	1,875	65	68	1,875
Less Scottish Gov Town Centre Regeneration Fund			(2,000)		325	(1,675)	(1,675)		(230)	(1,675)
Hilltown	100		48			48	148	15	15	148
less Fairer Scotland Fund			(13)			(13)	(13)	(9)	(9)	(13)
less ESEP funding			(35)			(35)	(35)			(35)
Stobswell			78			78	78	(1)	3	78
less Fairer Scotland Fund			(52)			(52)	(52)	(52)	(52)	(52)
Less Contribution			(26)			(26)	(26)	(26)	(26)	(26)
Cragie St Kember St to Morgan St			21			21	21	2	8	21
Less Contribution			(21)			(21)	(21)	(21)	(21)	(21)
Accepted Practices										
Street Lighting Renewal	450		24			24	474	289	356	474
less Fairer Scotland Fund			(24)			(24)	(24)	(24)	(24)	(24)
Road Reconstruction / Recycling	1,563					0	1,563	843	996	1,563
Bridge Assessment & Work Programme	50	35	26			61	111	86	91	111
Less Network Rail Contribution			(26)			(26)	(26)	(26)	(26)	(26)
Linlathen Bridge East	369					0	369	9	9	64
Less Developers Contributions	(369)					0	(369)	(64)	(64)	(64)
Regional Transport Partnership	947	420		(782)	(29)	(391)	556	11	15	556
Bus Shelters	50	41	22		29	92	142	151	152	142
Less Contribution Morrisons			(22)			(22)	(22)	(22)	(22)	(22)
Coastal Protection Works - Consultants Fees	290	11				11	301	10	22	301
Coastal Protection Works - Stannergate-Douglas		16				16	16			16
Dykes of Gray	100					0	100			100
Less Developers Contributions	(100)					0	(100)			(100)
Parking										
Allan Street Car Park	450	(40)				(40)	410	88	96	410
Greenmarket								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 31/10/2009 £'000	Expenditure to 30/11/2009 £'000	Projected Outturn 2009/10 £000
Administrative Buildings										
Tayside House Pooled Property Payment	180					0	180	180	180	180
Downfield Office Accommodation	400	45			121	166	566	550	544	570
Dundee House	11,209	155		(3,863)		(3,708)	7,501	2,682	3,692	7,501
Office Accommodation	1,080	59		(924)	37	(828)	252	59	9	252
City Square - Upgrade/weatherproof Windows	200				(200)	(200)	0			0
City Square - Heating Replacement (Shore Tce)						0	0	(4)	(4)	(4)
City Square - Underground Garage					4	4	4	4	4	4
City Square - Toilets and Fire Escape		115			29	144	144	136	136	144
Caird Hall Flat Roof		54				54	54	0	0	54
Caird Hall Pitched Roof		9			125	134	134	117	133	134
Industry/Business										
Acquisition of Land/Buildings	250	1,669		(1,250)	(62)	357	607	166	225	607
Industrial Estates Improvements	349				(340)	(340)	9	1	2	9
Technopole Site Servicing	200				(195)	(195)	5	(1)	(1)	5
Business Support Initiative	180					0	180	3	3	180
Estates Servicing - Claverhouse East & West	500				(500)	(500)	0			0
Unit G Records Storage Facility		17				17	17		1	17
Other Expenditure										
Shopping Parade Improvements	200				150	150	350	15	37	350
Demolition of Surplus Properties										
Downfield PS Infants								1	1	1
Balgowan Av								24	24	24
7 Duncan Place										
J Brougham Ctre	50	173			(125)	48	98	81	81	98
Menzieshill Hse					128	128	128	77	77	128
Kirkton NS					43	43	43	33	33	43
St Leonards Hse					51	51	51	45	45	51
Lawsid Academy					236	236	236	202	158	236
St Saviours					268	268	268	6	6	268
Mid Craigie/Rowantree					250	250	250	16	16	250
3 Trades Lane								1	1	1
Gardynes Land			50			50	50	17	17	50
Gardynes Land - Heritage Lottery Fund						0	0	150	150	0
Less Historic Scotland Funding			(50)			(50)	(50)	(50)	(50)	(50)
City Development Total	20,265	2,811	279	(6,894)	20	(3,784)	16,481	6,672	7,814	16,507

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 31/10/2009 £'000	Expenditure to 30/11/2009 £'000	Projected Outcome 2009/10 £'000
Museums & Art Galleries										
McManus Galleries Restoration & Dev Project	775	713	466			1,179	1,954	1,340	1,423	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	(18)	(17)	21
Recreation & Sport										
Allan Street Swimming Pool	1,100	207		(707)		(500)	600	222	295	600
Camperdown Country Park	10					0	10	9	9	10
Leisure Centre Improvements	110					0	110	0	1	110
Parks Master Plan	150	106	2		(42)	66	216	69	69	216
Camperdown Dev(incl Visitor ctre & electrical wks)	1,250	(40)		(400)	160	(280)	970	101	104	970
Baxter Park		29				29	29	31	31	29
Lochee Leisure Centre Roof Covering					325	325	325		0	325
Less Scottish Gov Toen Centre Regeneration Fund					(325)	(325)	(325)		0	(325)
Crematoria & Burial Grounds										
New Cemetery Extension	3,787			(3,737)		(3,737)	50	9	9	50
Cemeteries	140	75				75	215	61	67	215
Other										
Camperdown House Roof	200			(270)	70	(200)	0	0	0	0
Caird Hall	30				20	20	50	0	0	50
Purchase of Vehicles & Equipment	120	33			(20)	13	133	66	91	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			(10)	(1)	9	1	1	9
Roof Replacement/Improvement Programme	60					0	60	1	4	60
Heating & Ventilation Systems	30	17				17	47	0	2	47
Health & Safety								(2)	0	
Leisure & Communities Total	7,718	1,249	468	(5,114)	170	(3,227)	4,491	2,411	2,610	4,491

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 31/10/2009 £'000	Expenditure to 30/11/2009 £'000	Projected Outturn 2009/10 £'000
Purchase of Bins	260				(14)	(14)	246	38	59	246
Baldovie Redevelopment	160					0	160	0	0	160
Riverside Landfill Site	50					0	50	19	26	50
Purchase of Skips	30				20	20	50	48	48	48
Waste Management Property	100				(20)	(20)	80	89	89	82
Purchase of Vehicles & Equipment	600	478	2			480	1,080	644	1,018	1080
(Less Sale of Vehicles.& Machinery)			(2)			(2)	(2)	0	0	(2)
Marchbanks Redevelopment	2,050	200		(2,000)		(1,800)	250	0	0	250
Recycling Initiatives	206		116		14	130	336	0	221	336
Waste Management Total	3,456	678	116	(2,000)	0	(1,206)	2,250	838	1,461	2,250

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 31/10/2009 £'000	Expenditure to 30/11/2009 £'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	0	142
Brown Street Kennels	0	1				1	1	(6)	(6)	1
Environmental Health & TS/SS Total	150	9	0	(16)	0	(7)	143	(6)	(6)	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 31/10/2009 £'000	Expenditure to 30/11/2009 £'000	Projected Outturn 2009/10 £000
Vacant & Derelict Land Fund - 2007/08 Programme	63	155				155	218	116	148	218
Less Scottish Government Capital Grant	(63)	(105)				(105)	(168)	(116)	(148)	(168)
Vacant & Derelict Land Fund - 2008/09 Programme	1,230	88				88	1,318	291	344	1,318
Less Scottish Government Capital Grant	(1,230)	(88)				(88)	(1,318)	(291)	(344)	(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	1,302	1,861	4,338
Cycling, Walking & Safer Streets	249					0	249	3	6	249
Less Scottish Government Grant Funding	(249)					0	(249)	0	0	(249)
Unadopted Footpaths	500					0	500	158	199	500
Disabled Access	50					0	50	0	0	50
Health & Safety Works	500	462			(877)	(415)	85	0	0	85
Purchase of Computer Equipment	750					0	750	276	310	750
Energy - Spend to Save	100					0	100	0	0	100
ICT Strategy	50	56				56	106	0	0	106
Telephony and Data Network Upgrade	324	46				46	370	41	54	370
Finance Revenues Print Unit - Shore Terrace	40					0	40	0	0	40
Second Secure Computer Room		10				10	10	7	7	10
Corporate Electronic Records Management System					615	615	615	0	0	615
Chief Executive/Support Services/Finance Total	6,652	624	0	0	(262)	362	7,014	1,787	2,437	7,014

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 31/10/2009 £'000	Expenditure to 30/11/2009 £'000	Projected Outturn 2009/10 £000
Public Open Spaces	50					0	50	0	0	50
Playground Improvements	150					0	150	0	0	150
Purchase of Plant, Machinery & Vehicles	450	23	8			31	481	12	24	481
Less Sale of Vehicles etc			(8)			(8)	(8)	(8)	(8)	(8)
Dundee Contract Services Total	650	23	0	0	0	23	673	4	16	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 31/10/2009 £'000	Expenditure to 30/11/2009 £'000	Projected Outturn 2009/10 £'000
Free From Serious Disrepair										
Roof Replacement	2,240					0	2,240	941	1,230	2,091
Roughcast Renewal	1,110					0	1,110	(10)	188	777
Access Decks	62					0	62	59	60	66
Windows	60					0	60	4	12	20
Energy Efficiency										
External Insulation and Cavity	425					0	425	0	0	20
Heating, Kitchens and Bathrooms & Showers	8,657					0	8,657	4,101	4,924	8,865
Modern Facilities and Services										
Kitchens and Bathrooms and Showers	5,587					0	5,587	1,804	1,885	5,585
Individual Shower Programme	300					0	300	0	0	78
Healthy, Safe and Secure										
Fire Detection	25					0	25	0	0	5
Door Entry System	270					0	270	49	70	270
Increase Supply of Council Housing										
Mainstream Housing	2,100					0	2,100	2,245	2,256	2,260
Housing for Disabled	1,000					0	1,000	0	0	400
Demolitions	2,086					0	2,086	39	39	742
Miscellaneous										
Fees	133					0	133	91	105	150
Disabled Adaptations	700					0	700	467	670	1,000
East Area Office	55					0	55	7	7	55
Warden Call Replacement								0	74	163
Owner Receipts	(851)					0	(851)	(106)	(134)	(848)
Housing HRA Total	23,959	0	0	0	0	0	23,959	9,691	11,386	21,699

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

(and effect on future years)

	<u>Adjustment</u>			
	<u>2009/10</u>	<u>2010/11</u>	<u>2011/12</u>	<u>2012/13</u>
<u>Adjustments:</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>
<u>Education</u>				
Carryforward from 2008/09	(629)			
Kingspark - rephasing of expenditure	6,813	(6,601)	(212)	
West End PS - rephasing expenditure		(6,200)	5,900	300
Lochee PS - rephasing of expenditure		(6,570)	4,570	2,000
Whitfield Eco House - vire from Chief Exec Health & Safety	72			
Lochee PS - rephasing expenditure	(50)	50		
West End PS - rephasing expenditure	50	(50)		
<u>Social Work</u>				
Carryforward from 2008/09	(4)			
Elmgrove House Replacement	(550)	550		
<u>City Developments</u>				
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		
<u>Leisure & Communities</u>				
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	(400)	400		
McManus Galleries Restoration & Dev additional expenditure	466			
Allan St Swimming Pool - rephasing of expenditure	(707)	707		
<u>Waste Management</u>				
Carryforward from 2008/09	678			
Zero Waste Fund	116			
Marchbanks Redevelopment -revised phasing	(2,000)	2,000		
<u>Environmental Health, Scientific Services & Trading Standards</u>				
Carryforward from 2008/09	9			
Air Quality Monitoring Equipment - rephasing of expenditure	(16)	16		
<u>Chief Executive, Support Services & Finance</u>				
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 Manage System	(615)	(62)	(61)	
<u>Dundee Contract Services - Contractor</u>				
Carryforward from 2008/09	23			
	(2,137)	(11,292)	8,315	3,125