

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

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

**REPORT BY: DIRECTOR OF FINANCE**

**REPORT NO: 50-2011**

## **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 December 2010.

	<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>(22,967)</u>	<u>(2,528)</u>
Revised Budget	<u>53,730</u>	<u>30,098</u>
Projected Outturn	<u>53,748</u>	<u>27,953</u>
Variance over/(under) Budget	<u>18</u>	<u>(2,145)</u>
Actual Spend to 31 December 2010	<u>30,648</u>	<u>16,613</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 December 2010 were 57% and 59% respectively, compared with 69% and 61% respectively for the comparable period to 31 December 2009.

## **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 £53.730m, a net decrease of £2.590m since last month's capital monitoring report. The reasons for this are detailed below.

- 5.1.1 Reduction in expenditure of £799,000 on Eastern Primary School transfer to former Grove Academy (Education). This reduction reflects the latest timescales for the project from the contractor. This budget will be required in 2011/12 and will be funded from Borrowing.
- 5.1.2 Reduction in expenditure of £159,000 on Day Services Accommodation for people with Learning Disabilities - Wellgate Day Centre (Social Work). This reduction in expenditure in 2010/11 reflects the latest timescales for the project. This budget will be required in 2011/12 and will be funded from Borrowing.
- 5.1.3 Reduction in expenditure of £1.754m on Dundee House (City Development). This reduction in expenditure reflects the latest timescales for the project. This budget will be required in 2011/12 and will be funded from Capital Receipts/Capital Fund Contribution.

### 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>(24,425)</u>	<u>36,590</u>	<u>36,608</u>	<u>18</u>
	<u>76,697</u>	<u>(22,967)</u>	<u>53,730</u>	<u>53,748</u>	<u>18</u>

- 5.2.2 The revised budget for borrowing is £36.590m, a reduction of £650,000 since the previous month's capital monitoring report. This is due to the reasons detailed above in paragraphs 5.1.1. to 5.1.2, partially offset by an increase in the transfer of General Capital Grant to

revenue to fund Central Waterfront projects, thereby reducing the amount available to fund capital expenditure.

- 5.2.3 The revised budget for capital receipts/capital fund is £8.350m, a reduction of £1.754m since the previous month's capital monitoring report. This is due to the reason detailed above in paragraph 5.1.4 ie a lower amount is to be transferred from the Capital Fund in 2010/2011 to fund expenditure on Dundee House.
- 5.3 The table below shows the effect of any changes in 2010/11 on future year's capital expenditure and resources.

	2010/11 £000	2011/12 £000	2012/13 £000
<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>(22,967)</u>	<u>7,174</u>	<u>5,452</u>
<b>Revised Budget</b>	<u>53,730</u>	<u>66,566</u>	<u>32,874</u>
<b>Capital Resources</b>			
General Capital Grant	8,332	10,186	TBC
Capital Receipts/Capital Fund	8,350	1,854	TBC
Capital Funded from Current Revenue	458	3,210	TBC
Borrowing	<u>36,590</u>	<u>51,316</u>	<u>TBC</u>
<b>Revised Budget</b>	<u>53,730</u>	<u>66,566</u>	<u>32,874</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 £27.953m. This is a decrease in estimated expenditure for 2010/2011 of £804,000 since last month's capital monitoring report.
- There has been a reduction of £1,021,000 estimated expenditure on Demolitions due to the rephasing of the programme. This expenditure will now be incurred in 2011/12. There has been an increase in estimated expenditure of £134,000 in Energy Efficiency - Heating, Kitchens and Bathrooms which is due to an increased number of individual houses being completed. There was a decrease in the estimated expenditure of £97,000 in Energy Efficiency - External Insulation and Cavity Fill due to a reduction in this programme for this financial year. There has also been an increase in estimated expenditure of £76,000 in Modern Facilities and Services - Individual Shower Programme which is due to the programme progressing quicker than anticipated.
- 6.3 The latest capital monitoring shows projected capital resources of £28.386m, a reduction in resources of £1,857,000 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 98%.

## 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

**MARJORY M STEWART**

**DIRECTOR OF FINANCE**

**2 FEBRUARY 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>30 Nov 2010</u> <u>£000</u>	<u>Actual</u> <u>Spend</u> <u>31 Dec 2010</u> <u>£000</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>												
<u>Capital Expenditure 2010/11</u>												
Education	19,268	413	(1,420)	(9,624)	1,789	(8,842)	10,426	4,096	4,992	10,426	0	48%
Social Work	2,408	26		(1,721)		(1,695)	713	(75)	(1)	713	0	0%
City Development	35,174	63	1,410	(4,419)	(1,785)	(4,731)	30,443	16,104	20,629	30,461	18	68%
Leisure & Communities	10,617	583	(69)	(6,677)		(6,163)	4,454	1,667	1,912	4,454	0	43%
Waste Management	3,506	250	(1,217)	(900)	(150)	(2,017)	1,489	985	771	1,489	0	52%
Environmental Health & Trading Standards / Scientific Services	166			(24)		(24)	142	7	12	142	0	8%
Chief Executive / Support Services/Finance	5,008	178	(95)	51	146	280	5,288	2,733	2,359	5,288	0	45%
Dundee Contract Services - Client & Contractor	550	225				225	775	(26)	(26)	775	0	-3%
<b>Capital Expenditure 2010/11</b>	<b>76,697</b>	<b>1,738</b>	<b>(1,391)</b>	<b>(23,314)</b>	<b>0</b>	<b>(22,967)</b>	<b>53,730</b>	<b>25,491</b>	<b>30,648</b>	<b>53,748</b>	<b>18</b>	<b>57%</b>
<u>Capital Resources 2010/11</u>												
<b>Expenditure Funded from Borrowing</b>	<b>61,015</b>	<b>1,746</b>	<b>(4,721)</b>	<b>(21,450)</b>		<b>(24,425)</b>	<b>36,590</b>	<b>15,488</b>	<b>19,089</b>	<b>36,608</b>		
<b>Capital Grants</b>	<b>10,372</b>		<b>(2,040)</b>			<b>(2,040)</b>	<b>8,332</b>	<b>8,179</b>	<b>8,197</b>	<b>8,332</b>		
<b>Capital Funded from Current Revenue</b>	<b>450</b>	<b>118</b>		<b>(110)</b>		<b>8</b>	<b>458</b>	<b>69</b>	<b>104</b>	<b>458</b>		
<b>Capital Receipts:-</b>												
Net Asset Sales/ Capital Fund Contribution	4,860	(126)	5,370	(1,754)		3,490	8,350	1,755	3,258	8,350		
<b>Capital Resources 2010/11</b>	<b>76,697</b>	<b>1,738</b>	<b>(1,391)</b>	<b>(23,314)</b>	<b>0</b>	<b>(22,967)</b>	<b>53,730</b>	<b>25,491</b>	<b>30,648</b>	<b>53,748</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>30 Nov 2010</u> <u>£000</u>	<u>Actual</u> <u>Spend</u> <u>31 Dec 2010</u> <u>£000</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	922	1,029	1,745	39	53%
Free from Serious Disrepair - Roughcast	50			(14)		(14)	36	6	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	4,374	5,045	7,467	492	59%
Energy Efficiency-Ferolli & Ravenheart boiler replacement	200					0	200	45	57	100	(100)	45%
Modern Facilities & Services - Kitchens and Bathrooms only	5,165		202			202	5,367	3,085	3,573	5,518	151	56%
Modern Facilities & Services - Individual Shower Programme	356					0	356	303	352	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	166	202	0	82%
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	3,966	4,329	6,377	(1,492)	62%
Increase Supply of Council Housing - Demolitions	5,980		(1,206)			(1,206)	4,774	1,003	1,389	3,573	(1,201)	28%
Miscellaneous - Fees	60					0	60	24	28	60	0	40%
Miscellaneous - Disabled Adaptations	900			(200)		(200)	700	345	442	700	0	49%
Miscellaneous - East District Housing Office	100					0	100	1	4	100	0	1%
Access Road Whitfield	1,900					0	1,900			1,900	0	0%
Owners Receipts	(925)		265			265	(660)	(85)	(87)	(680)	(20)	13%
Community Care	420			(107)		(107)	313	143	255	340	27	42%
<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>14,322</b>	<b>16,613</b>	<b>27,953</b>	<b>(2,145)</b>	<b>59%</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>12,034</b>	<b>14,204</b>	<b>24,793</b>		
<b>Capital Receipts:-</b>												
Council House / New Build Sales	3,000		(165)			(165)	2,835	1,546	1,602	2,146		
Land Sales	1,700		4			4	1,704	18	18	508		
Sale of Last in Block	750		16			16	766	724	789	939		
	<b>30,243</b>	<b>0</b>	<b>(145)</b>	<b>0</b>	<b>0</b>	<b>(145)</b>	<b>30,098</b>	<b>14,322</b>	<b>16,613</b>	<b>28,386</b>		
<b>Capital Expenditure as % of Capital Resources</b>	<b>108%</b>						<b>100%</b>			<b>98%</b>		

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## 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 30/11/2010 £'000	Expenditure to 31/12/2010 £'000	Projected Outcome 2010/11 £'000
Structural Improvement	250				(127)	(127)	123	52	70	123
Kitchen Improvements	100				74	74	174	147	149	174
Computers	570				75	75	645	546	587	645
Vehicles	45				25	25	70			70
Cladding	600				(516)	(516)	84	94	94	84
Lift Replacements	200				(200)	(200)				
Public Access	100				(71)	(71)	29			29
Curriculum Improvements	230				170	170	400	377	379	400
Electrical Upgrades	724				(20)	(20)	704	513	511	704
General Improvements & Upgrades	450	(22)			599	577	1,027	153	159	1,027
Replacement Heating Systems	520				(62)	(62)	458	293	299	458
Roof Replacements	680				(23)	(23)	657	361	417	657
Window Replacements	600				(64)	(64)	536	516	518	536
Water Hygiene	60				(60)	(60)				
Toilets	140				200	200	340	313	340	340
Kingspark Project	637	235	834			1,069	1,706	1,061	1,099	1,706
Less Angus Council Contributions			(640)			(640)	(640)	(720)	(640)	(640)
Less Health Board Contributions			(200)			(200)	(200)	(200)	(200)	(200)
Whitfield Project	6,350	(61)	(1,414)	(2,925)		(4,400)	1,950	176	433	1,950
Less Developers Funding	(290)			290		290				
Lochee Project	1,100	22		(742)		(720)	380	141	184	380
West End Project	5,975	47		(5,404)		(5,357)	618	242	274	618
Harris Project	500	(23)		(377)		(400)	100	37	39	100
Less Scottish Government Capital Grant	(333)			333		333				
Eastern PS transfer to former Grove Academy				(799)	1,789	990	990		286	990
PPP Contract Variations	60	215				215	275	(8)	(8)	275
Balances								2	2	
<b>Education Total</b>	<b>19,268</b>	<b>413</b>	<b>(1,420)</b>	<b>(9,624)</b>	<b>1,789</b>	<b>(8,842)</b>	<b>10,426</b>	<b>4,096</b>	<b>4,992</b>	<b>10,426</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 30/11/2010 £'000	Expenditure to 31/12/2010 £'000	Projected Outturn 2010/11 £000
Property Upgrades	50	18			31	49	99	6	6	99
Millview Cottage (Strathcarron)	36				(31)	(31)	5	(102)	(98)	5
Elmgrove House Replacement	750			(750)		(750)				
Day Services Acc for Learning Disabilities - Wellgate Day Centr	550			(520)		(520)	30	2	4	30
Elms Residential Unit for Young People	200			(60)		(60)	140	1	1	140
Seymour Lodge Replacement	2,468	25		(1,175)		(1,150)	1,318	137	205	1,318
(Less Contribution Tayside Health Board)	(823)	(9)		392		383	(440)	(128)	(128)	(440)
(Less Contribution Tayside Police Joint Board)	(823)	(8)		392		384	(439)	9	9	(439)
<b>Social Work Total</b>	<b>2,408</b>	<b>26</b>		<b>(1,721)</b>		<b>(1,695)</b>	<b>713</b>	<b>(75)</b>	<b>(1)</b>	<b>713</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 30/11/2010 £'000	Expenditure to 31/12/2010 £'000	Projected Outturn 2010/11 £000
<b>Road &amp; Minor Schemes</b>										
Road Safety Measures	200						200	41	41	200
Pedestrian Crossings / Traffic Lights	100	74				74	174	45	104	174
Footpaths	400						400	140	156	400
Smarter Choices smarter Places	34			15	220	235	269	88	81	269
Less Scottish Government Grant	(34)						(34)			(34)
<b>Environmental Improvements Programme</b>										
Albert Square Environmental Improvements		20				20	20	2	2	20
Central Area & Other Projects	400	31		(15)	(20)	(4)	396	129	129	396
<b>Community Regeneration Project</b>										
Lochee	200	200	367			567	767	573	705	767
(Less Town Centre Regeneration Fund)			(367)			(367)	(367)	(367)	(367)	(367)
Hilltown		74				74	74	20	23	74
<b>Accepted Practices</b>										
Street Lighting Renewal	580						580	451	451	580
Road Reconstruction / Recycling	1,413						1,413	1,293	1,407	1,413
Bridge Assessment & Work Programme	200			(189)		(189)	11	11	11	11
Linlathen Bridge East	305	47		(312)		(265)	40	23	23	40
Less Developers Contributions	(305)	(47)		312		265	(40)	(23)	(23)	(40)
Regional Transport Partnership	1,729	791		(2,015)	(200)	(1,424)	305	92	103	305
Less TACTRAN Grant		(595)		290		(305)	(305)	(92)	(103)	(305)
Coastal Protection Study	622				(511)	(511)	111	15	15	111
Beach Defences Broughty Ferry			250		511	761	761	3	3	761
Dykes of Gray	2,870	100	(2,970)		580	(2,290)	580	18	40	580
Less Developers Contributions	(2,870)	(100)	2,970			2,870				
<b>Parking</b>										
Allan Street Car Park & Associated Road Works	591	118		(251)		(133)	458	69	104	458
<b>Administrative Buildings</b>										
Tayside House Pooled Property Payment	185						185		185	185
Dundee House	22,834	(126)		(1,754)		(1,880)	20,954	11,809	15,861	20,954
Office Accommodation	2,245	63		(500)	(1,760)	(2,197)	48	279	3	48
City Square - Upgrade/weatherproof Windows	200				(200)	(200)				
City Square - 7-11 Castle Street		17				17	17	17	17	17
City Square - Toilet/Fire Escape/Electrical Works					150	150	150	136	163	150
Caird Hall Fire Escape					26	26	26			26
<b>Industry/Business</b>										
Acquisition of Land/Buildings	1,500	(975)				(975)	525	67	67	525
Industrial Estates Improvements	400				(290)	(290)	110			110
Technopole Site Servicing	150				(150)	(150)		(2)	(2)	
Business Support Initiative	150				(24)	(24)	126			126
Estates Servicing - Claverhouse East & West	200				(200)	(200)				
Unit G Records Storage Facility								18	18	18
Business Loans			1,000			1,000	1,000	1,000	1,000	1,000
Upgrade Plant Equipment			160			160	160		160	160
<b>Other Expenditure</b>										
Shopping Parade Improvements	325	24				24	349	100	103	349
<b>Demolition of Surplus Properties</b>	550	247			(110)	137	687	10	10	687
St Saviours		100			85	185	185	130	130	185
Lawsie								8	8	
Mid Craigie / Rowan								1	1	
Mews Building					108	108	108			108
<b>City Development Total</b>	35,174	63	1,410	(4,419)	(1,785)	(4,731)	30,443	16,104	20,629	30,461

## 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 30/11/2010 £'000	Expenditure to 31/12/2010 £'000	Projected Outturn 2010/11 £'000
McManus Galleries Restoration & Dev Project			50			50	50	(140)	(80)	50
(Less NHMF Lottery McManus Galleries)								519	519	
(Less Historic Scotland)			(50)			(50)	(50)	(50)	(50)	(50)
Leisure Centre Improvements	39	63				63	102	73	73	102
Lochee Leisure Centre Roof		30				30	30	28	28	30
(Less Scottish Govt TCRF Monies)		(30)				(30)	(30)	(30)	(30)	(30)
DISC Replacement Pitches	358						358	4	4	358
Parks / Master Plan	190	76				76	266	52	54	266
New Swimming Pool	7,200	(169)		(4,931)		(5,100)	2,100	510	601	2,100
(Less Sports Scotland Lottery Funding)	(750)	169		350		519	(231)	(231)	(231)	(231)
Camperdown Development (incl Visitor Ctre	773	128				128	901	722	760	901
& Electrical Works)										
Camperdown Country Park - Development Plan	10						10			10
Cemeteries	215	136		(271)		(135)	80			80
New Cemetery Linlathen	1,737	18	(71)	(1,635)		(1,688)	49	6	6	49
DCA	20				(20)	(20)				
Environmental/Paths for All	40	7	2	(15)		(6)	34	7	7	34
Libraries	25				(25)	(25)				
Neighbourhood Centres	25				(25)	(25)		(2)	(2)	
Purchase of Vehicles & Equipment	121						121	1	1	121
Caird Hall	234	50			(181)	(131)	103	50	50	103
Roof Replacement/Improvement Programme	330	5			(300)	(295)	35	36	36	35
Camperdown Roof Replacement		61	108	(175)	621	615	615	173	227	615
(Less Historic Scotland)			(108)			(108)	(108)	(77)	(77)	(108)
Heating & Ventilation	50	39			(70)	(31)	19	16	16	19
<b>Leisure &amp; Communities Total</b>	<b>10,617</b>	<b>583</b>	<b>(69)</b>	<b>(6,677)</b>		<b>(6,163)</b>	<b>4,454</b>	<b>1,667</b>	<b>1,912</b>	<b>4,454</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 30/11/2010 £'000	Expenditure to 31/12/2010 £'000	Projected Outturn 2010/11 £'000
Purchase of Bins	140				110	110	250	164	179	250
Baldovie Redevelopment	260				(260)	(260)	0	0	0	0
Riverside Landfill Site	50				110	110	160	24	24	160
Purchase of Skips	30				(30)	(30)	0	0	0	0
Waste Management Property	220					0	220	0	0	220
Purchase of Vehicles & Equipment	600		15			15	615	450	450	615
(Less Sale of Vehicles, & Machinery & Ins Receipt)	0		(15)			(15)	(15)	(15)	(15)	(15)
Marchbanks Redevelopment	2,000	250	(1,350)	(900)		(2,000)	0	0	0	0
Recycling Initiatives	206		133		(80)	53	259	362	133	259
<b>Waste Management Total</b>	<b>3,506</b>	<b>250</b>	<b>(1,217)</b>	<b>(900)</b>	<b>(150)</b>	<b>(2,017)</b>	<b>1,489</b>	<b>985</b>	<b>771</b>	<b>1,489</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 30/11/2010 £'000	Expenditure to 31/12/2010 £'000	Projected Outturn 2010/11 £000
Air Quality Monitoring Equipment	24			(24)		(24)	0	0	5	0
Contaminated Land	142					0	142	7	7	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>7</b>	<b>12</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 30/11/2010 £'000	Expenditure to 31/12/2010 £'000	Projected Outturn 2010/11 £000
Vacant & Derelict Land Fund - 07/08 - 10/11 Programme	3,500	479			225	704	4,204	3,134	3,311	4,204
Less Scottish Government Capital Grant	(3,500)	(479)				(479)	(3,979)	(3,134)	(3,311)	(3,979)
<b>Central Waterfront</b>	<b>2,718</b>		<b>(2,718)</b>			<b>(2,718)</b>	<b>0</b>			<b>0</b>
Surface Water Drainage Tank			1,279			1,279	1,279	1,236	1,240	1,279
Works Completion Bridge Ramp One			1,254			1,254	1,254		468	1,254
Northern Boulevard @ Gellatly St/Commercial St			0			0	0			0
Construction New Rail Bridge, Concourse & Junction			200			200	200	63	63	200
A92/Trades Lane			50			50	50		49	50
Demolition Tayside House & Olympia			100			100	100	9	9	100
Discovery - Coach Park & Service Road to V&A			35			35	35			35
Public Utilities Diversion			50			50	50		13	50
Project Management & Design			581			581	581	466	558	581
(Less SE Contribution)			(1,386)			(1,386)	(1,386)		(1,249)	(1,386)
Cycling, Walking & Safer Streets	249					0	249	19	19	249
Less Scottish Government Grant Funding	(249)					0	(249)			(249)
Unadopted Footpaths	500					0	500	177	215	500
Disabled Access	11					0	11			11
Health & Safety Works	538				(138)	(138)	400			400
Purchase of Computer Equipment	800	150			73	223	1,023	562	774	1,023
Energy - Spend to Save	100					0	100			100
ICT Strategy	50	(22)				(22)	28	3	3	28
Telephony and Data Network Upgrade	128	(23)				(23)	105	27	27	105
Telephony Infrastructure Upgrade			370			370	370			370
Whitfield Life Services Building			90			90	90			90
Finance Revenues Print Unit - Shore Terrace	101				(101)	(101)	0			0
Purchase to Payment System					80	80	80	51	51	80
Corporate Electronic Records Management System	62	28		51		79	141	77	72	141
14 City Square - Kitchen Refurbishment		45			7	52	52	43	47	52
<b>Chief Executive/Support Services/Finance Total</b>	<b>5,008</b>	<b>178</b>	<b>(95)</b>	<b>51</b>	<b>146</b>	<b>280</b>	<b>5,288</b>	<b>2,733</b>	<b>2,359</b>	<b>5,288</b>

## DUNDEE CONTRACT SERVICES 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 30/11/2010 £'000	Expenditure to 31/12/2010 £'000	Projected Outturn 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	23			251	701	0	0	701
Less Sale of Vehicles etc			(23)			(23)	(23)	(26)	(26)	(23)
<b>Dundee Contract Services Total</b>	<b>550</b>	<b>225</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>225</b>	<b>775</b>	<b>(26)</b>	<b>(26)</b>	<b>775</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 30/11/2010 £'000	Expenditure to 31/12/2010 £'000	Projected Outturn 2010/11 £'000
<b>Free From Serious Disrepair</b>										
Roof Replacement	2,432			(726)		(726)	1,706	922	1,029	1,745
Roughcast Renewal	50			(14)		(14)	36	6	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	4,374	5,045	7,467
Ferolli & Ravenheart boiler replacement	200					0	200	45	57	100
<b>Modern Facilities and Services</b>										
Kitchens and Bathrooms and Showers	5,165		202			202	5,367	3,085	3,573	5,518
Individual Shower Programme	356					0	356	303	352	432
<b>Healthy, Safe and Secure</b>										
Fire Detection	25					0	25	0	0	25
Door Entry System	86		116			116	202	166	166	202
Security & Stair Lighting	164			(114)		(114)	50	22	22	30
<b>Increase Supply of Council Housing</b>										
New Builds	8,608			(739)		(739)	7,869	3,966	4,330	6,377
Demolitions	5,980		(1,206)			(1,206)	4,774	1,003	1,389	3,573
<b>Miscellaneous</b>										
Fees	60					0	60	24	28	60
Disabled Adaptations	900			(200)		(200)	700	345	442	700
East Area Office	100					0	100	1	3	100
Access Road Whitfield	1,900					0	1,900	0	0	1,900
Owner Receipts	(925)		265			265	(660)	(85)	(87)	(680)
<b>Community Care</b>										
Sheltered Lounge Upgrades	60					0	60	58	69	71
Warden Call Replacements	360			(107)		(107)	253	85	186	269
<b>Housing HRA Total</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>14,322</b>	<b>16,613</b>	<b>27,953</b>

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

		<u>Adjustment</u>		
	<u>2010/11</u>	<u>2011/12</u>	<u>2012/13</u>	<u>2013/14</u>
<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)	(883)	(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
<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 - Wellgate	(159)	159		
Day Centre - rephasing of expenditure				
Elms Residential Unit for Young People - rephasing of expenditure	(60)	60		
<b>City Developments</b>				
Carryforward from 2009/10	63			
Coastal Protection Study - slippage on programme	(486)	486		
Allan Street Car Park & Road Works - 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)		
<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		
<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)			
<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
<b>Dundee Contract Services - Contractor</b>				
Carryforward from 2009/10	225			
	(22,967)	7,174	5,452	7,527