

**REPORT TO: POLICY & RESOURCES COMMITTEE - 9 NOVEMBER 2009**

**REPORT ON: CAPITAL EXPENDITURE MONITORING 2009/10**

**REPORT BY: DIRECTOR OF FINANCE**

**REPORT NO: 507-2009**

## **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 September 2009.

	<b>General Services Capital 2009/10 £000</b>	<b>Housing HRA Capital 2009/10 £000</b>
Approved Budget	48,845	23,959
Budget Adjustments	<u>(300)</u>	<u>-</u>
Revised Budget	<u>48,545</u>	<u>23,959</u>
Projected Outturn	<u>48,545</u>	<u>22,547</u>
Variance over/(under) Budget	<u>-</u>	<u>(1,412)</u>
Actual Spend to 30 September 2009	<u>16,958</u>	<u>8,113</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 September 2009 were 35% and 36% respectively, compared with 26% and 43% respectively for the comparable period to 30 September 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 £48.545m, a net decrease in expenditure of £782,000 since the previous month's capital monitoring report. The reason for this is detailed below.

- 5.1.1 Reduction in net expenditure of £782,000 on Regional Transport Partnership (City Development). The project has been rephased to reflect the latest timescales. The net reduction in expenditure in 2009/10 will be required in 2010/11 and will be funded from borrowing.

### 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	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>(9,845)</u>	<u>23,137</u>	<u>23,137</u>	-
	<u>48,845</u>	<u>(300)</u>	<u>48,545</u>	<u>48,545</u>	-

- 5.2.2 The revised budget for borrowing is £23.137m, a decrease of £782,000 from the previous month's capital monitoring report. This is due to the reduction in expenditure, as stated in 5.1.1.

- 5.3 The table below shows the effect of any changes in 2009/10 on future year's capital expenditure and resources.

	<b>2009/10 £000</b>	<b>2010/11 £000</b>	<b>2011/12 £000</b>
<b>Capital Expenditure</b>			
Approved Budget per Capital Plan 2009-2012	48,845	84,581	44,760
Variances Per Latest Monitoring (per Appendix 3)	<u>(300)</u>	<u>(13,874)</u>	<u>8,315</u>
<b>Revised Budget</b>	<u>48,545</u>	<u>70,707</u>	<u>53,075</u>
<b>Capital Resources</b>			
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>23,137</u>	<u>55,219</u>	<u>37,375</u>
<b>Revised Budget</b>	<u>48,545</u>	<u>70,707</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 £22.547m. This is an increase in expenditure of £30,000 since last month's capital monitoring report. This is due to a number of small amendments to various programmes.
- 6.3 The latest projection on capital receipts is £4.666m, an increase of £70,000 since last month's capital monitoring report. This is due to an increase in the projected income from the sale of Council Houses.
- 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 relatively high 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**

**2 NOVEMBER 2009**

	<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 Aug 2009</u> <u>£000</u>	<u>Actual</u> <u>Spend</u> <u>30 Sept 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>
<b>GENERAL SERVICES</b>												
<b><u>Capital Expenditure 2009/10</u></b>												
Education	8,067	(629)	6,813		72	6,256	14,323	6,002	7,724	14,323	0	54%
Social Work	1,887	(4)				(4)	1,883	404	422	1,883	0	22%
City Development	20,265	2,811		(5,569)	20	(2,738)	17,527	3,627	4,699	17,527	0	27%
Leisure & Communities	7,718	1,249	2	(4,407)	170	(2,986)	4,732	1,610	2,039	4,732	0	43%
Waste Management	3,456	678	116	(2,000)		(1,206)	2,250	619	654	2,250	0	29%
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	1,228	1,424	7,014	0	20%
Dundee Contract Services - Client & Contractor	650	23				23	673	2	2	673	0	0%
<b>Capital Expenditure 2009/10</b>	<b>48,845</b>	<b>4,761</b>	<b>6,931</b>	<b>(11,992)</b>	<b>0</b>	<b>(300)</b>	<b>48,545</b>	<b>13,486</b>	<b>16,958</b>	<b>48,545</b>	<b>0</b>	<b>35%</b>
<b><u>Capital Resources 2009/10</u></b>												
<b>Expenditure Funded from Borrowing</b>	<b>32,982</b>	<b>4,801</b>	<b>(637)</b>	<b>(14,009)</b>		<b>(9,845)</b>	<b>23,137</b>	<b>7,376</b>	<b>9,542</b>	<b>23,137</b>		
<b>Capital Grants</b>	<b>11,645</b>		<b>2,198</b>			<b>2,198</b>	<b>13,843</b>	<b>6,099</b>	<b>7,378</b>	<b>13,843</b>		
<b>Capital Funded from Current Revenue</b>	<b>450</b>	<b>(40)</b>				<b>(40)</b>	<b>410</b>			<b>410</b>		
<b>Capital Receipts:-</b>												
Net Asset Sales/ Capital Fund Contribution	5,368		5,370	2,017		7,387	12,755	11	38	12,755		
Capital Fund transfer for Revenue Purposes	(1,600)					0	(1,600)			(1,600)		
<b>Capital Resources 2009/10</b>	<b>48,845</b>	<b>4,761</b>	<b>6,931</b>	<b>(11,992)</b>	<b>0</b>	<b>(300)</b>	<b>48,545</b>	<b>13,486</b>	<b>16,958</b>	<b>48,545</b>		
<b>Capital Expenditure as % of Capital Resources</b>	<b>100%</b>						<b>100%</b>			<b>100%</b>		

	<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>Budget</u>	<u>Budget</u>	<u>Spend</u>	<u>Spend</u>	<u>Outturn</u>	<u>a % of</u>			
	<u>2009/10</u>	<u>2008/09</u>	<u>Adjust</u>	<u>Future Years</u>	<u>Virements</u>	<u>Adjustments</u>	<u>2009/10</u>	<u>31 Aug 2009</u>	<u>30 Sept 2009</u>	<u>2009/10</u>	<u>Variance</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>
<b>HOUSING HRA</b>												
<b>Capital Expenditure 2009/10</b>												
Free from Serious Disrepair - Roofs	2,240					0	2,240	559	766	2,093	(147)	37%
Free from Serious Disrepair - Roughcast	1,110					0	1,110	(22)	(13)	971	(139)	-1%
Free from Serious Disrepair - Access Decks	62					0	62	21	42	65	3	65%
Free from Serious Disrepair - Windows	60					0	60	0	4	20	(40)	20%
Energy Efficient - External Insulation and Cavity Fill	425					0	425	0	0	100	(325)	0%
Energy Efficient - Heating, Kitchens and Bathrooms	8,657					0	8,657	2,494	3,044	8,670	13	35%
Modern Facilities & Services - Kitchens and Bathrooms only	5,587					0	5,587	1,467	1,612	5,619	32	29%
Modern Facilities & Services - Individual Shower Programme	300					0	300	0	0	300	0	0%
Healthy, Safe & Secure - Fire Detection	25					0	25	0	0	25	0	0%
Healthy, Safe & Secure - Door Entry System/Secure Doors	270					0	270	7	12	270	0	4%
Miscellaneous - Fees	133					0	133	56	75	133	0	56%
Miscellaneous - Disabled Adaptations	700					0	700	295	406	800	100	51%
Miscellaneous - East District Housing Office	55					0	55	5	5	55	0	9%
Increase Supply of Council Housing - Housing for Disabled	1,000					0	1,000	0	0	1,000	0	0%
Increase Supply of Council Housing - Mainstream Housing	2,100					0	2,100	2,183	2,227	2,250	150	99%
Demolitions	2,086					0	2,086	21	21	931	(1,155)	2%
Warden Call Replacement								0		93	93	0%
Owners Receipts	(851)					0	(851)	(88)	(88)	(848)	3	10%
<b>Capital Expenditure 2009/10</b>	<b>23,959</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>23,959</b>	<b>6,998</b>	<b>8,113</b>	<b>22,547</b>	<b>(1,412)</b>	<b>36%</b>
<b>Capital Resources 2009/10</b>												
<b>Expenditure Funded from Borrowing</b>	<b>16,986</b>					<b>0</b>	<b>16,986</b>	<b>5,890</b>	<b>6,730</b>	<b>16,986</b>		
<b>Capital Receipts:-</b>												
Council House / New Build Sales	3,750					0	3,750	1,095	1,370	3,853		
Land Sales	600					0	600	13	13	13		
Scottish Government Affordable Housing Grant	0					0	0			800		
	<b>21,336</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>21,336</b>	<b>6,998</b>	<b>8,113</b>	<b>21,652</b>		
<b>Capital Expenditure as % of Capital Resources</b>	<b>112%</b>						<b>112%</b>			<b>104%</b>		

### 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 31/08/2009 £'000	Expenditure to 30/09/2009 £'000	Projected Outturn 2009/10 £000
Structural Improvement	100				(38)	(38)	62	5	28	62
Kitchen Improvements	10				139	139	149	44	92	149
Computers	570				75	75	645	473	569	645
Vehicles	35					0	35	34	34	35
Cladding	350				(24)	(24)	326	244	316	326
Electrical Upgrades	425				(181)	(181)	244	63	154	244
General Improvements & Upgrades	0				266	266	266	245	293	266
Replacement Heating Systems	664				(34)	(34)	630	371	519	630
Roof Replacements	285				173	173	458	133	174	458
Window Replacements	815				(186)	(186)	629	438	511	629
Toilets	15				(2)	(2)	13	13	17	13
Kingspark Project	4,350	(716)	8,813			8,097	12,447	3,743	4,738	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	0	57	400
Lochee Project	200					0	200	0	2	200
West End Project	200					0	200	0	12	200
PPP Furniture	648	(81)				(81)	567	261	261	567
PPP Contract Variations	0					0	0	(48)	(48)	0
Balances	0	168			(116)	52	52	(17)	(5)	52
						0	0			
<b>Education Total</b>	<b>8,067</b>	<b>(629)</b>	<b>6,813</b>	<b>0</b>	<b>72</b>	<b>6,256</b>	<b>14,323</b>	<b>6,002</b>	<b>7,724</b>	<b>14,323</b>

### 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 31/08/2009 £'000	Expenditure to 30/09/2009 £'000	Projected Outturn 2009/10 £000
Property Upgrades	50					0	50	(7)	(6)	50
Millview Cottage (Strathcarron)	1,207	(4)				(4)	1,203	403	414	1,203
Elmgrove House Replacement	600					0	600			600
Seymore Lodge Replacement	30					0	30	19	25	30
Janet Brougham House Replacement								(11)	(11)	
<b>Social Work Total</b>	<b>1,887</b>	<b>(4)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(4)</b>	<b>1,883</b>	<b>404</b>	<b>422</b>	<b>1,883</b>

## 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 31/08/2009 £'000	Expenditure to 30/09/2009 £'000	Projected Outturn 2009/10 £000
<b>Road &amp; Minor Schemes</b>										
Road Safety Measures	150					0	150	0	0	150
Pedestrian Crossings / Traffic Lights	100					0	100	55	55	100
Footpaths	400					0	400	305	318	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	0	0
20mph Speed Limits		51				51	51	0	0	51
<b>Environmental Improvements Programme</b>										
Albert Square Environmental Improvements	147	140			173	313	460	253	359	460
Central Area & Other Projects	200	38	26			64	264	5	5	264
Less Visit Scotland Contribution			(4)			(4)	(4)	(4)	(4)	(4)
Less DHTS Contribution			(22)			(22)	(22)	(22)	(22)	(22)
<b>Community Regeneration Project</b>										
Lochee	200		2,000			2,000	2,200	79	22	2,200
Less Scottish Gov Regeneration Fund			(2,000)			(2,000)	(2,000)			(2,000)
Hilltown	100		48			48	148	3	14	148
less Fairer Scotland Fund			(13)			(13)	(13)		(9)	(13)
less ESEP funding			(35)			(35)	(35)			(35)
Stobswell			52			52	52	(4)	1	52
less Fairer Scotland Fund			(52)			(52)	(52)	(10)	(52)	(52)
Less Contribution									(20)	0
Cragie St Kembra St to Morgan St			21			21	21	2	2	21
Less Contribution			(21)			(21)	(21)		(21)	(21)
<b>Accepted Practices</b>										
Street Lighting Renewal	450		16			16	466	190	230	466
less Fairer Scotland Fund			(16)			(16)	(16)	(16)	(24)	(16)
Road Reconstruction / Recycling	1,563					0	1,563	607	748	1,563
Bridge Assessment & Work Programme	50	35	26			61	111	86	86	111
Less Network Rail Contribution			(26)			(26)	(26)	(26)	(26)	(26)
Linlathen Bridge East	369					0	369	7	9	369
Less Developers Contributions	(369)					0	(369)	(369)	(369)	(369)
Regional Transport Partnership	947	420		(782)	(29)	(391)	556	3	9	556
Bus Shelters	50	41	22		29	92	142	151	142	142
Less Contribution Morrisons			(22)			(22)	(22)	(22)	(22)	(22)
Coastal Protection Works - Consultants Fees	290	11				11	301	6	6	301
Coastal Protection Works - Stannergate-Douglas		16				16	16			16
Dykes of Gray	100					0	100			100
Less Developers Contributions	(100)					0	(100)			(100)
<b>Parking</b>										
Allan Street Car Park	450	(40)				(40)	410	41	70	410
Greenmarket								4	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 31/08/2009 £'000	Expenditure to 30/09/2009 £'000	Projected Outturn 2009/10 £000
<b>Administrative Buildings</b>										
Tayside House Pooled Property Payment	180					0	180			180
Downfield Office Accommodation	400	45			121	166	566	449	521	566
Dundee House	11,209	155		(3,863)		(3,708)	7,501	1,187	1,798	7,501
Office Accommodation	1,080	59		(924)	37	(828)	252	59	59	252
<b>City Square</b>										
Upgrade/weatherproof Windows	200				(200)	(200)	0			0
Heating Replacement (Shore Tce)						0	0	(4)	(4)	0
Underground Garage					4	4	4	4	4	4
Toilets and Fire Escape		115			29	144	144	126	136	144
Caird Hall Flat Roof		54				54	54		0	54
Caird Hall Pitched Roof		9			125	134	134	97	116	134
<b>Industry/Business</b>										
Acquisition of Land/Buildings	250	1,669			(62)	1,607	1,857	9	163	1,857
Industrial Estates Improvements	349				(340)	(340)	9	1	1	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	0	0
Unit G Records Storage Facility		17				17	17	0	0	17
<b>Other Expenditure</b>										
Shopping Parade Improvements	200				150	150	350	15	15	350
<b>Demolition of Surplus Properties</b>										
Downfield PS Infants								1	1	
Balgowan Av								4	24	
7 Duncan Place										
J Brougham Ctre	50	173			(125)	48	98	81	81	98
Menziesshill Hse					128	128	128	74	74	128
Kirkton NS					43	43	43	33	33	43
St Leonards Hse					51	51	51	45	45	51
Lawsid Academy						0	0	47	47	0
St Saviours					504	504	504	2	2	504
Mid Craigie/Rowantree					250	250	250	1	1	250
3 Trades Lane								1	1	
Gardynes Land			50			50	50	10	10	50
Gardynes Land - Heritage Lottery Fund						0	0	150	150	0
Less Historic Scotland Funding			(50)			(50)	(50)	(50)	(50)	(50)
<b>City Development Total</b>	<b>20,265</b>	<b>2,811</b>	<b>0</b>	<b>(5,569)</b>	<b>20</b>	<b>(2,738)</b>	<b>17,257</b>	<b>3,627</b>	<b>4,705</b>	<b>17,527</b>

## LEISURE &amp; 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 31/08/2009 £'000	Expenditure to 30/09/2009 £'000	Projected Outcome 2009/10 £'000
<b>Museums &amp; Art Galleries</b>										
McManus Galleries Restoration & Dev Proj	775	713				713	1,488	780	1,099	1,488
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					0	31	(18)	(18)	31
<b>Recreation &amp; Sport</b>										
Allan Street Swimming Pool	1,100	207				207	1,307	109	161	1,307
Camperdown Country Park	10					0	10	9	9	10
Leisure Centre Improvements	110					0	110	0	0	110
Parks Master Plan	150	106	2		(40)	68	218	53	63	218
Camperdown Dev(incl Visitor ctre & electric	1,250	(40)		(400)	140	(300)	950	58	95	950
Baxter Park		29				29	29	35	29	29
<b>Crematoria &amp; Burial Grounds</b>										
New Cemetery Extension	3,787			(3,737)		(3,737)	50	8	8	50
Cemeteries	140	75				75	215	30	48	215
<b>Other</b>										
Camperdown House Roof	200			(270)	70	(200)	0	0	0	0
Caird Hall	30					0	30	0	0	30
Purchase of Vehicles & Equipment	120	33				33	153	34	34	153
Insurance write-off of vehicle									(2)	
Environmental/Paths for All	50					0	50	(1)	(1)	50
Neighbourhood Centres	10					0	10	(3)	(3)	10
Libraries	10	9				9	19	1	1	19
Roof Replacement/Improvement Programm	60					0	60	0	0	60
Heating & Ventilation Systems	30	17				17	47	(1)	0	47
<b>Health &amp; Safety</b>								(2)	(2)	
<b>Leisure &amp; Communities Total</b>	<b>7,718</b>	<b>1,249</b>	<b>2</b>	<b>(4,407)</b>	<b>170</b>	<b>(2,986)</b>	<b>4,732</b>	<b>1,610</b>	<b>2,039</b>	<b>4,732</b>

## 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 30/08/2009 £'000	Expenditure to 30/09/2009 £'000	Projected Outturn 2009/10 £'000
Purchase of Bins	260				(14)	(14)	246	14	28	246
Baldovie Redevelopment	160					0	160	0	0	160
Riverside Landfill Site	50					0	50	8	19	50
Purchase of Skips	30				20	20	50	48	48	48
Waste Management Property	100				(20)	(20)	80	32	32	82
Purchase of Vehicles & Equipment	600	478	2			480	1,080	517	527	1,080
(Less Sale of Vehicles, & Machinery)			(2)			(2)	(2)		0	(2)
Marchbanks Redevelopment	2,050	200		(2,000)		(1,800)	250	0	0	250
Recycling Initiatives	206		116		14	130	336	0	0	336
<b>Waste Management Total</b>	<b>3,456</b>	<b>678</b>	<b>116</b>	<b>(2,000)</b>	<b>0</b>	<b>(1,206)</b>	<b>2,250</b>	<b>619</b>	<b>654</b>	<b>2,250</b>

## 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 31/08/2009 £'000	Expenditure to 30/09/2009 £'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
<b>Environmental Health &amp; TS/SS Total</b>	<b>150</b>	<b>9</b>	<b>0</b>	<b>(16)</b>	<b>0</b>	<b>(7)</b>	<b>143</b>	<b>(6)</b>	<b>(6)</b>	<b>143</b>

## 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 31/08/2009 £'000	Expenditure to 30/09/2009 £'000	Projected Outturn 2009/10 £000
Vacant & Derelict Land Fund - 2007/08 Programme	63	155				155	218	116	116	218
Less Scottish Government Capital Grant	(63)	(105)				(105)	(168)	(116)	(116)	(168)
Vacant & Derelict Land Fund - 2008/09 Programme	1,230	88				88	1,318	138	202	1,318
Less Scottish Government Capital Grant	(1,230)	(88)				(88)	(1,318)	(138)	(202)	(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	875	1,025	4,338
Cycling, Walking & Safer Streets	249					0	249	1	1	249
Less Scottish Government Grant Funding	(249)					0	(249)	0	0	(249)
Unadopted Footpaths	500					0	500	90	127	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	235	235	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	23	29	370
Finance Revenues Print Unit - Shore Terrace	40					0	40	0	0	40
Second Secure Computer Room		10				10	10	4	7	10
Corporate Electronic Records Management System					615	615	615			615
<b>Chief Exec/Support Services/Finance Total</b>	<b>6,652</b>	<b>624</b>	<b>0</b>	<b>0</b>	<b>(262)</b>	<b>362</b>	<b>7,014</b>	<b>1,228</b>	<b>1,424</b>	<b>7,014</b>

## 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 31/08/2009 £'000	Expenditure to 30/09/2009 £'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	5			28	478	7	7	478
Less Sale of Vehicles etc			(5)			(5)	(5)	(5)	(5)	(5)
<b>Dundee Contract Services Total</b>	<b>650</b>	<b>23</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>23</b>	<b>673</b>	<b>2</b>	<b>2</b>	<b>673</b>

## 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 31/08/2009 £'000	Expenditure to 30/09/2009 £'000	Projected Outturn 2009/10 £'000
<b>Free From Serious Disrepair</b>										
Roof Replacement	2,240					0	2,240	559	766	2,093
Roughcast Renewal	1,110					0	1,110	(22)	(13)	971
Access Decks	62					0	62	21	42	65
Windows	60					0	60	0	4	20
<b>Energy Efficiency</b>										
External Insulation and Cavity	425					0	425	0	0	100
Heating, Kitchens and Bathrooms & Showers	8,657					0	8,657	2,494	3,044	8,670
<b>Modern Facilities and Services</b>										
Kitchens and Bathrooms and Showers	5,587					0	5,587	1,467	1,612	5,619
Individual Shower Programme	300					0	300	0	0	300
<b>Healthy, Safe and Secure</b>										
Fire Detection	25					0	25	0	0	25
Door Entry System	270					0	270	8	12	270
<b>Increase Supply of Council Housing</b>										
Mainstream Housing	2,100					0	2,100	2,182	2,227	2,250
Housing for Disabled	1,000					0	1,000	0	0	1,000
Demolitions	2,086					0	2,086	21	21	931
<b>Miscellaneous</b>										
Fees	133					0	133	56	75	133
Disabled Adaptations	700					0	700	295	406	800
East Area Office	55					0	55	5	5	55
Warden Call Replacement								0	0	93
Owner Receipts	(851)					0	(851)	(88)	(88)	(848)
<b>Housing HRA Total</b>	<b>23,959</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>23,959</b>	<b>6,998</b>	<b>8,113</b>	<b>22,547</b>

**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>
<b><u>Adjustments:</u></b>				
<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			
<u>Social Work</u>				
Carryforward from 2008/09	(4)			
<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			
<u>Leisure &amp; 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		
<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 &amp; Trading Standards</u>				
Carryforward from 2008/09	9			
Air Quality Monitoring Equipment - rephasing of expenditure	(16)	16		
<u>Chief Executive, Support Services &amp; 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 Records & Document Management System	(615)	(62)	(61)	
<u>Dundee Contract Services - Contractor</u>				
Carryforward from 2008/09	23			
	<b>(300)</b>	<b>(13,874)</b>	<b>8,315</b>	<b>3,125</b>