

**ANGUS COUNCIL****FINANCE AND INFORMATION TECHNOLOGY COMMITTEE -  
3rd February, 1998****POLICY AND RESOURCES COMMITTEE - 10th February, 1998****CAPITAL MONITORING - COMPOSITE CAPITAL PROGRAMME - 1997/8****REPORT BY THE DIRECTOR OF FINANCE****ABSTRACT**

This report appraises members of the capital expenditure incurred for the period from 1st April, 1997 to 31<sup>st</sup> December, 1997 and measures estimated capital expenditure for the year against available capital resources for the year.

**1. RECOMMENDATION**

It is recommended that the Committee notes the position as at 31<sup>st</sup> December, 1997 on the Composite Capital Programme as per the accompanying monitoring statement.

Members should note that projections of the year end position will be ongoing and brought forward, on a regular basis, to future Committees.

**2. BACKGROUND**

The original Composite Capital Programme Budget for the 1997/8 financial year was £12.382 million as per the Final Revenue and Capital Budgets Volume 1997/8 issued to members in May, 1997.

As a result of adjustment to the original budget (R.355/97 to the Policy and Resources Committee dated 18th March, 1997 - Director of Roads requested to review and reduce his programme of expenditure by £176,000 ; R.683/97 to the Finance and Information Technology Committee dated 10th June, 1997 - deletion of £66,000 for Vehicle Replacement as a result of advance purchase within 1996/7 ; R.706/97 to the Policy and Resources Committee dated 17th June, 1997 - allowance of £21,000 for purchase of Microphone System for Town and County Hall ; removal of unallocated amount of £186,000 contained within original budget ; award of Specific Section 94 Capital Consent amounting to £196,000 for Education) the revised budget is currently £12.171 million.

It is the responsibility of appropriate Directors to ensure that capital expenditure for particular projects is contained within capital budget limits.

**3. CURRENT POSITION**

The accompanying monitoring statement sets out the position on the Composite Capital Programme for 1997/8 as at 31<sup>st</sup> December, 1997 and the following comments are made:

It can be seen that after the passage of nine months actual expenditure totalled £3.798 million, which equates to approximately 31 per cent of the revised budget of £12.171 million for the year. However, it is anticipated that expenditure will accelerate and come more in line with budget as the year progresses e.g. £395,000 of covenant expenditure budgeted for the year will not be incurred until March, 1998. Nevertheless, Departmental Directors have been contacted with a view to highlighting the low spend to date and requesting that all possible action is taken to ensure the achievement of the capital programme and minimisation of slippage.

Although the total potential capital resource of £11.739 million exceeds the latest estimated expenditure of £11.453 million by £286,000 it should be noted that the total potential capital resource includes the use of the 5 per cent anticipation facility which amounts to £257,000. It is clear, therefore, that when the anticipation facility is excluded the total potential capital resource and latest estimated expenditure are very much in line. It is recognised, of course, that a degree of slippage could occur over the remaining months of 1997/8. However, the programme will be closely monitored to ensure that appropriate action is taken where slippage is anticipated. Such action may include the rephasing of projects / expenditure (planned for 1998/9) into 1997/8 and the carrying forward of capital receipts from 1997/8 for use within 1998/9. The foregoing measures will ensure that the programme is effectively managed and that full use is made of available funding.

#### **4. FINANCIAL IMPLICATIONS**

Financial implications are shown in the accompanying monitoring statement and up to date projections of the year end position will be brought before Committee up to the end of the financial year.

#### **5. CONCLUSION**

It is concluded that estimated year end expenditure on the Composite Capital Programme is generally in line with available resources and, therefore, the accompanying monitoring statement can at this stage be regarded for information purposes only. However, close monitoring will continue until the financial year end to ensure a well informed position is maintained.

#### **6. CONSULTATION**

The Chief Executive, the Director of Law and Administration, the Director of Property Services and the Director of Roads have been consulted in the preparation of this report.

**DAVID S SAWERS**  
**DIRECTOR OF FINANCE**

#### NOTE

No background papers as defined by Section 50D of the Local Government (Scotland) Act, 1973 (other than any containing confidential or exempt information) were relied on to any material extent in preparing this report.

SMS  
14/01/98

1. SUMMARY OF CAPITAL EXPENDITURE 1997/98 - NON-HOUSING PROGRAMME

The table below shows  
 - 1997/98 original departmental capital budgets per the Final Revenue and Capital Budgets Volume 1997/98  
 - 1997/98 revised departmental capital budgets  
 - latest departmental projections for total capital expenditure in 1997/98

| Programme                       | Capital Budget 1997/98 |                 | Actual to<br>31.12.97<br>£000 | Latest<br>Estimate<br>£000 | Projected<br>Over/<br>(Under)<br>Spend<br>£000 |
|---------------------------------|------------------------|-----------------|-------------------------------|----------------------------|--|
|                                 | Original<br>£000       | Revised<br>£000 |                               |                            |  |
| Education                       | 2,044                  | 2,240           | 999                           | 1,912                      | (328)  |
| Social Work                     | 338                    | 338             | 50                            | 329                        | (9)  |
| Roads                           | 3,757                  | 3,581           | 870                           | 3,181                      | (400)  |
| General Services (inc. Non-HRA) | 6,243                  | 6,012           | 1,679                         | 6,031                      | 19   |
|                                 | 12,382                 | 12,171          | 3,798                         | 11,453                     | (718)  |

2. SUMMARY OF PROJECTED EXPENDITURE/RESOURCES

The following table compares the anticipated capital expenditure resources available to the Council in 1997/98 with the latest projection of capital spend. To adhere to Scottish Office controls the Council must ensure that the Section 94 resource utilised during the financial year does not vary by more than + 5% or - 10% of the issued S94 Consents.

| Programme                       | Issued Consents              |                                      | Consent Augmentation               |                                   | CFCR                                 |  | Maximum<br>Potential<br>Capital<br>Resource<br>£000 | Latest<br>Estimate<br>£000 | Latest Est<br>as a % of<br>Resources<br>% |   |
|---------------------------------|------------------------------|--------------------------------------|------------------------------------|-----------------------------------|--------------------------------------|--|---|----------------------------|---|---|
|                                 | Single<br>Allocation<br>£000 | Spend<br>to Save<br>Realloc.<br>£000 | Est<br>Capital<br>Receipts<br>£000 | Use of 5%<br>Anticipation<br>£000 | Per<br>Finance<br>Circ 30/96<br>£000 | Spend to<br>Save Grant/<br>Savings<br>£000 |   |                            |   | Reduction<br>For 1996/97<br>Overspend<br>£000 |
| Education                       | 5,144                        | 0                                    | 0                                  | 257                               | 1,250                                | 766  | (248)   | 128                        | 11,453                                    | 98  |
| Social Work                     |                              |                                      |                                    |                                   |                                      |  |   |                            |   |   |
| Roads                           |                              |                                      |                                    |                                   |                                      |  |   |                            |   |   |
| General Services (inc. Non-HRA) |                              |                                      |                                    |                                   |                                      |  |   |                            |   |   |
| <b>Total</b>                    |                              |                                      |                                    |                                   |                                      |  |   |                            |   |   |

3. Explanation of Significant Variances (Latest Departmental Projection Less Revised Capital Budget Provision)

To ensure strict accountability regarding the monitoring of capital expenditure, delegated responsibility for each project will be specifically assigned to either Finance (F), Property (P) or the Service Department (SD) as shown below

Note: Columns 1, 2, 3, & 4 must always equal Estimated Total Cost for each project

| Programme/Project  | Assigned Resp. | Estimated Total Cost £000 | Monitoring of 1997/98 Expenditure |  |                |                           | Projected over/under Spend £000 | 3 1998/99 £000 | 4 Later Years £000 | Explanation of Variances   |
|--------------------|----------------|---------------------------|-----------------------------------|--|----------------|---------------------------|---------------------------------|----------------|--------------------|--|
|                    |                |                           | 1 Prior to 1.4.97 £000            | 2 Capital Budget 1997/98 Original £000 | 3 Revised £000 | 4 Actual to 31.12.97 £000 |                                 |                |                    |  |
| <b>Education</b>   |                |                           |                                   |  |                |                           |                                 |                |                    |  |
| 1                  | F              | 3,177                     | 1,122                             | 187                                    | 187            | 0                         | 187                             | 1,681          |                    |  |
| 2                  | P              | 52                        | 42                                | 8                                      | 8              | 2                         | 0                               | 0              |                    |  |
| 3                  | P              | 2,562                     | 160                               | 1,544                                  | 1,291          | (253)                     | 1,063                           | 48             |                    | Project slippage - adverse ground conditions.  |
| 4                  | P              | 47                        | 45                                | 2                                      | 1              | 0                         | 0                               | 0              |                    |  |
| 5                  | P              | 160                       | 0                                 | 150                                    | 37             | 0                         | 10                              | 0              |                    | Programme identified - R.730/97 - Education Executive Sub Committee  |
| 6                  | SD             | 820                       | 0                                 | 20                                     | 8              | 0                         | 250                             | 550            |                    |  |
| 7                  | P              | 850                       | 0                                 | 100                                    | 8              | (50)                      | 690                             | 110            |                    | Reference R.1042/97 - Education Committee dated 14.10.97   |
| 8                  | P              | 1,570                     | 0                                 | 33                                     | 8              | (23)                      | 220                             | 1,340          |                    |  |
| 9                  | P              | 196                       | 0                                 | 0                                      | 196            | (4)                       | 4                               | 0              |                    |  |
|                    |                | 9,434                     | 1,369                             | 2,044                                  | 2,240          | 999                       | 2,424                           | 3,729          |                    |  |
| <b>Social Work</b> |                |                           |                                   |  |                |                           |                                 |                |                    |  |
| 10                 | F              | 1,494                     | 528                               | 88                                     | 88             | 0                         | 88                              | 790            |                    |  |
| 11                 | P              | 517                       | 0                                 | 430                                    | 30             | 14                        | 30                              | 14             |                    |  |
|                    |                | (517)                     | 0                                 | (430)                                  | (30)           | 0                         | (473)                           | (14)           |                    | Health Authority currently committed to contribution of £500,000 - awaiting confirmation that the additional £17,000 will be made available  |
| 12                 | P              | 208                       | 0                                 | 196                                    | 196            | 0                         | 12                              | 0              |                    | Programme identified   |
| 13                 | SD             | 45                        | 0                                 | 15                                     | 15             | 0                         | 10                              | 20             |                    |  |
| 14                 | SD             | 56                        | 0                                 | 10                                     | 10             | 0                         | 11                              | 35             |                    |  |
| 15                 | SD             | 13                        | 0                                 | 13                                     | 13             | 0                         | 0                               | 0              |                    |  |
| 16                 | P              | 7                         | 0                                 | 16                                     | 16             | (9)                       | 0                               | 0              |                    |  |
|                    |                | 1,823                     | 528                               | 338                                    | 328            | (9)                       | 121                             | 845            |                    |  |
| <b>Roads</b>       |                |                           |                                   |  |                |                           |                                 |                |                    |  |
| 17                 | F              | 832                       | 294                               | 49                                     | 49             | 0                         | 49                              | 440            |                    |  |
| 18                 | SD             | 5,512                     | 5,332                             | 177                                    | 180            | 3                         | 0                               | 0              |                    |  |
| 19                 | SD             | 130                       | 25                                | 25                                     | 105            | 80                        | 0                               | 0              |                    | Reference R.1063/97 - P + R Committee dated 28.10.97   |
| 20                 | SD             | 5,158                     | 0                                 | 25                                     | 33             | 8                         | 25                              | 5,100          |                    |  |
| 21                 | SD             | 620                       | 0                                 | 60                                     | 3              | (50)                      | 150                             | 460            |                    |  |
| 22                 | SD             | 380                       | 0                                 | 60                                     | 3              | (50)                      | 110                             | 260            |                    |  |
| 23                 | SD             | 200                       | 0                                 | 225                                    | 87             | (25)                      | 0                               | 0              |                    | Reference R.1063/97 - P + R Committee dated 28.10.97   |
| 24                 | SD             | 4,200                     | 0                                 | 1,000                                  | 73             | (300)                     | 1,110                           | 2,390          |                    | Reference R.1063/97 - P + R Committee dated 28.10.97   |
| 25                 | SD             | 3,080                     | 0                                 | 80                                     | 80             | 0                         | 56                              | 2,944          |                    | Equipment ordered - R.883/97 - Roads Committee - 28.08.97  |
| 26                 | SD             | 303                       | 0                                 | 50                                     | 53             | 3                         | 0                               | 250            |                    | Note transfer of budget to Bridge Repairs - R.878/97 - Roads Committee - 28.08.97  |
| 27                 | SD             | 260                       | 0                                 | 130                                    | 11             | (85)                      | 195                             | 20             |                    | Note transfer of budget to Bridge Repairs  |
| 28                 | SD             | 2,065                     | 0                                 | 430                                    | 120            | (90)                      | 475                             | 1,250          |                    | Note transfer of budget from Bridge Assessments / Bridge Strengthening   |
| 29                 | SD             | 1,195                     | 0                                 | 250                                    | 360            | 110                       | 350                             | 560            |                    | Programme identified R.483/97 - Roads Committee - 24.04.97   |
| 30                 | SD             | 1,675                     | 0                                 | 275                                    | 7              | (25)                      | 60                              | 1,050          |                    | Pedestrian Crossing Programme identified - R.462/97 - Roads Committee - 24.04.97   |
| 31                 | SD             | 205                       | 0                                 | 80                                     | 85             | 5                         | 350                             | 60             |                    |  |
| 32                 | SD             | 1,695                     | 0                                 | 300                                    | 285            | (5)                       | 350                             | 1,050          |                    |  |
| 33                 | SD             | 530                       | 0                                 | 75                                     | 80             | 5                         | 100                             | 300            |                    |  |
| 34                 | SD             | 834                       | 0                                 | 50                                     | 34             | (16)                      | 100                             | 700            |                    |  |
| 35                 | SD             | 11,888                    | 0                                 | 146                                    | 76             | 73                        | 0                               | 11,815         |                    |  |
| 36                 | SD             | 2,050                     | 0                                 | 150                                    | 50             | 0                         | 0                               | 2,000          |                    |  |
| 37                 | SD             | 200                       | 0                                 | 20                                     | 20             | 0                         | 30                              | 150            |                    |  |
| 38                 | SD/P           | 100                       | 0                                 | 100                                    | 100            | 0                         | 0                               | 0              |                    | Actual expenditure of £4,000 represents Property Services Professional Fees in respect of Tayside Contracts Depot at Kirriemuir Road, Forfar |
| 39                 | P              | 4                         | 0                                 | 0                                      | 4              | 4                         | 0                               | 0              |                    |  |
|                    |                | 43,116                    | 5,651                             | 3,757                                  | 3,181          | (400)                     | 3,485                           | 30,799         |                    |  |

Monitoring of 1997/98 Expenditure

| Assigned Resp. | Estimated Total Cost £000 | Prior to 1.4.97 £000 | Capital Budget 1997/98 |              | Actual to 31.12.97 £000 | Latest Estimate £000 | Projected over/under Spend £000 | 1998/99 £000 | 4 Later Years £000 |
|----------------|---------------------------|----------------------|------------------------|--------------|-------------------------|----------------------|---------------------------------|--------------|--------------------|
|                |                           |                      | Original £000          | Revised £000 |                         |                      |                                 |              |                    |
|                | 100                       | 0                    | 70                     | 70           | 0                       | 40                   | (30)                            | 44           | 16                 |
| SD             | 40                        | 0                    | 30                     | 30           | 0                       | 30                   | 0                               | 0            | 0                  |
| SD             | 40                        | 0                    | 10                     | 10           | 0                       | 10                   | 0                               | 15           | 15                 |
| P              | 30                        | 0                    | 30                     | 30           | 0                       | 0                    | (30)                            | 29           | 1                  |
|                | 100                       | 0                    | 70                     | 70           | 0                       | 40                   | (30)                            | 44           | 16                 |

Explanation of Variances  
Tenders due back - 15.01.98  
Request to I.T. for prices  
Delay in commencement of project

Environmental and Consumer Protection

|      |       |     |     |     |    |     |   |     |       |
|------|-------|-----|-----|-----|----|-----|---|-----|-------|
| P    | 66    | 64  | 2   | 2   | 1  | 2   | 0 | 0   | 0     |
| SD/P | 2,450 | 120 | 530 | 530 | 24 | 530 | 0 | 400 | 1,400 |
| SD   | 0     | 0   | 66  | 0   | 0  | 0   | 0 | 0   | 0     |
|      | 2,516 | 184 | 596 | 532 | 25 | 532 | 0 | 400 | 1,400 |

Tender Report to Committee dated 13.01.98

Information Technology

|    |       |   |     |     |     |     |    |     |     |
|----|-------|---|-----|-----|-----|-----|----|-----|-----|
| SD | 80    | 0 | 80  | 80  | 0   | 80  | 0  | 0   | 0   |
| SD | 400   | 0 | 80  | 80  | 10  | 80  | 0  | 80  | 240 |
| SD | 25    | 0 | 25  | 0   | 6   | 25  | 0  | 0   | 0   |
| SD | 90    | 0 | 50  | 50  | 0   | 50  | 0  | 20  | 20  |
| P  | 623   | 0 | 554 | 554 | 174 | 597 | 43 | 26  | 0   |
|    | 1,218 | 0 | 789 | 789 | 190 | 832 | 43 | 126 | 260 |

R.924/97 - Finance and Information Technology Committee - 02.09.97

Planning, Transport and Economic Development

|      |       |       |       |       |       |       |       |       |       |
|------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| F    | 822   | 323   | 46    | 46    | 9     | 48    | 2     | 48    | 403   |
| SD   | 110   | 55    | 50    | 50    | 218   | 50    | 0     | 5     | 0     |
| P    | 126   | 57    | 85    | 61    | 11    | 64    | (21)  | 5     | 0     |
| P    | 239   | 222   | 12    | 12    | 11    | 17    | 5     | 0     | 0     |
| SD   | 86    | 85    | 1     | 1     | 1     | 1     | 0     | 0     | 0     |
| SD   | 370   | 0     | 150   | 150   | 1     | 1     | (149) | 219   | 150   |
| SD   | 135   | 0     | 35    | 35    | 0     | 35    | 0     | 50    | 50    |
| SD   | 55    | 0     | 15    | 15    | 0     | 15    | 0     | 20    | 20    |
| SD   | 65    | 0     | 15    | 15    | 8     | 15    | 0     | 25    | 25    |
| SD   | 50    | 0     | 10    | 10    | 10    | 10    | 0     | 20    | 20    |
| SD   | 300   | 0     | 150   | 150   | 0     | 150   | 0     | 150   | 0     |
| SD   | 140   | 0     | 20    | 20    | 0     | 20    | 0     | 40    | 80    |
| SD   | 1,422 | 0     | 160   | 160   | 4     | 145   | (15)  | 235   | 1,042 |
| P    | 395   | 0     | 40    | 40    | 0     | 45    | 0     | 150   | 200   |
| SD   | 295   | 0     | 30    | 30    | 0     | 30    | 0     | 165   | 100   |
| SD   | 1,519 | 17    | 1,107 | 1,107 | 147   | 1,016 | (91)  | 459   | 27    |
| SD   | 125   | 0     | 125   | 125   | 0     | 125   | 0     | 0     | 0     |
| SD   | 135   | 0     | 67    | 67    | 4     | 135   | 68    | 0     | 0     |
| P    | 50    | 37    | 0     | 0     | 13    | 13    | 13    | 0     | 0     |
| P    | 21    | 19    | 0     | 0     | 2     | 2     | 2     | 0     | 0     |
| SD/P | 2,740 | 900   | 600   | 600   | 738   | 840   | 240   | 500   | 500   |
| SD/P | 13    | 0     | 0     | 0     | 7     | 13    | 13    | 0     | 0     |
| SD   | 12    | 0     | 0     | 0     | 0     | 12    | 12    | 0     | 0     |
|      | 9,225 | 1,715 | 2,718 | 2,718 | 1,233 | 2,802 | 84    | 2,091 | 2,617 |

Amendment to repayment profile from 1997/98  
Actual expenditure to be offset by contributions from other departments / S.E.T.  
Actual expenditure to be offset by contribution of £95,000 from S.E.T.

Projected underspend - project delays at Airbroath and Montrose

Delay in commencement of project

Compensating savings required  
Compensating savings required  
R.985/97 - Housing Committee dated 30.09.97

Compensating savings required

Monitoring of 1997/98 Expenditure

| Assigned Resp.                       | Estimated Total Cost £000 | Prior to 1.4.97 £000 | Capital Budget 1997/98 |              | Actual to 31.12.97 £000 | 2 Latest Estimate £000 | Projected over/under Spend £000 | 3 1998/99 £000 | 4 Later Years £000 | Explanation of Variances   |
|--------------------------------------|---------------------------|----------------------|------------------------|--------------|-------------------------|------------------------|---------------------------------|----------------|--------------------|--|
|                                      |                           |                      | Original £000          | Revised £000 |                         |                        |                                 |                |                    |  |
| <b>Recreation Services</b>           |                           |                      |                        |              |                         |                        |                                 |                |                    |  |
| 74                                   | 1,153                     | 510                  | 58                     | 58           | 32                      | 64                     | 6                               | 64             | 515                | Amendment to repayment profile from 1997/98                                    |
| F                                    |                           |                      |                        |              |                         |                        |                                 |                |                    |  |
| <b>Property Services</b>             |                           |                      |                        |              |                         |                        |                                 |                |                    |  |
| 75                                   | 12                        | 0                    | 12                     | 12           | 11                      | 11                     | (1)                             | 1              | 0                  |  |
| SD/P                                 |                           |                      |                        |              |                         |                        |                                 |                |                    |  |
| 76                                   | 10                        | 0                    | 10                     | 10           | 10                      | 10                     | 0                               | 0              | 0                  |  |
| P                                    |                           |                      |                        |              |                         |                        |                                 |                |                    |  |
| 77                                   | 20                        | 0                    | 20                     | 20           | 19                      | 19                     | (1)                             | 1              | 0                  |  |
| P                                    |                           |                      |                        |              |                         |                        |                                 |                |                    |  |
| 78                                   | 9                         | 0                    | 5                      | 5            | 9                       | 9                      | 4                               | 0              | 0                  | Now Spend to Save  |
| P                                    |                           |                      |                        |              |                         |                        |                                 |                |                    |  |
| 79                                   | 0                         | 0                    | 0                      | 0            | 0                       | 0                      | (5)                             | 0              | 0                  | Now Spend to Save  |
| P                                    |                           |                      |                        |              |                         |                        |                                 |                |                    |  |
| 80                                   | 15                        | 0                    | 0                      | 15           | 14                      | 15                     | 0                               | 0              | 0                  |  |
| P                                    |                           |                      |                        |              |                         |                        |                                 |                |                    |  |
| 81                                   | 10                        | 0                    | 10                     | 10           | 10                      | 10                     | 0                               | 0              | 0                  |  |
| P                                    |                           |                      |                        |              |                         |                        |                                 |                |                    |  |
| 82                                   | 10                        | 0                    | 0                      | 0            | 0                       | 0                      | 10                              | 0              | 0                  |  |
| P                                    |                           |                      |                        |              |                         |                        |                                 |                |                    |  |
| 83                                   | 20                        | 0                    | 20                     | 20           | 19                      | 19                     | (1)                             | 1              | 0                  |  |
| P                                    |                           |                      |                        |              |                         |                        |                                 |                |                    |  |
| 84                                   | 3                         | 0                    | 0                      | 0            | 5                       | 5                      | 2                               | 0              | 0                  | Compensating savings required  |
| P                                    |                           |                      |                        |              |                         |                        |                                 |                |                    |  |
| 85                                   | 3                         | 0                    | 0                      | 0            | 0                       | 0                      | 3                               | 0              | 0                  | Compensating savings required  |
| P                                    |                           |                      |                        |              |                         |                        |                                 |                |                    |  |
| 86                                   | 1,267                     | 510                  | 160                    | 160          | 60                      | 175                    | 15                              | 67             | 515                |  |
| SD/P                                 |                           |                      |                        |              |                         |                        |                                 |                |                    |  |
| <b>Property Services</b>             |                           |                      |                        |              |                         |                        |                                 |                |                    |  |
| 87                                   | 1,177                     | 1,144                | 33                     | 33           | 137                     | 33                     | 0                               | 0              | 0                  |  |
| P                                    |                           |                      |                        |              |                         |                        |                                 |                |                    |  |
| 88                                   | 530                       | 340                  | 185                    | 185          | 24                      | 175                    | (10)                            | 15             | 0                  |  |
| P                                    |                           |                      |                        |              |                         |                        |                                 |                |                    |  |
| 89                                   | 509                       | 440                  | 46                     | 46           | 24                      | 63                     | 17                              | 6              | 0                  |  |
| P                                    |                           |                      |                        |              |                         |                        |                                 |                |                    |  |
| 90                                   | 126                       | 34                   | 92                     | 92           | 78                      | 78                     | (14)                            | 14             | 0                  | To be financed from Common Good  |
| P                                    |                           |                      |                        |              |                         |                        |                                 |                |                    |  |
| 91                                   | 30                        | 0                    | 30                     | 30           | 27                      | 30                     | 0                               | 0              | 0                  |  |
| P                                    |                           |                      |                        |              |                         |                        |                                 |                |                    |  |
| 92                                   | 0                         | 0                    | 18                     | 18           | 0                       | 0                      | (18)                            | 0              | 0                  | Works no longer required   |
| P                                    |                           |                      |                        |              |                         |                        |                                 |                |                    |  |
| 93                                   | 86                        | 0                    | 54                     | 54           | 15                      | 54                     | 0                               | 32             | 0                  | Reference R.923/97 - Personnel and Property Services Committee dated 21.10.97  |
| P                                    |                           |                      |                        |              |                         |                        |                                 |                |                    |  |
| 94                                   | 219                       | 3                    | 170                    | 170          | 9                       | 131                    | (39)                            | 78             | 7                  | Reference R.1091/97 - Personnel and Property Services Committee dated 21.10.97 |
| P                                    |                           |                      |                        |              |                         |                        |                                 |                |                    |  |
| 95                                   | 354                       | 0                    | 173                    | 173          | 15                      | 153                    | (158)                           | 182            | 157                | Project under review   |
| P                                    |                           |                      |                        |              |                         |                        |                                 |                |                    |  |
| 96                                   | 0                         | 0                    | 50                     | 50           | 0                       | 0                      | (50)                            | 0              | 0                  | Project delayed / deferred   |
| P                                    |                           |                      |                        |              |                         |                        |                                 |                |                    |  |
| 97                                   | 40                        | 0                    | 25                     | 25           | 6                       | 26                     | (104)                           | 38             | 2                  | G.F. element of Local Housing Office. Balance to fund Ravenswood               |
| P                                    |                           |                      |                        |              |                         |                        |                                 |                |                    |  |
| 98                                   | 27                        | 0                    | 130                    | 130          | 0                       | 0                      | 30                              | 250            | 1,120              | Reference R.1098/97 - Personnel and Property Services Committee dated 21.10.97 |
| P                                    |                           |                      |                        |              |                         |                        |                                 |                |                    |  |
| 99                                   | 1,400                     | 0                    | 0                      | 0            | 10                      | 35                     | 0                               | 0              | 0                  |  |
| P                                    |                           |                      |                        |              |                         |                        |                                 |                |                    |  |
| 100                                  | 35                        | 0                    | 35                     | 35           | 10                      | 35                     | 0                               | 0              | 0                  |  |
| P                                    |                           |                      |                        |              |                         |                        |                                 |                |                    |  |
| 101                                  | 38                        | 0                    | 38                     | 38           | 35                      | 38                     | 0                               | 0              | 0                  |  |
| P                                    |                           |                      |                        |              |                         |                        |                                 |                |                    |  |
| 102                                  | 163                       | 0                    | 20                     | 20           | 13                      | 13                     | (7)                             | 60             | 90                 |  |
| P                                    |                           |                      |                        |              |                         |                        |                                 |                |                    |  |
| 103                                  | 240                       | 0                    | 5                      | 5            | 3                       | 5                      | 0                               | 60             | 175                |  |
| P                                    |                           |                      |                        |              |                         |                        |                                 |                |                    |  |
| 104                                  | 21                        | 0                    | 0                      | 0            | 19                      | 21                     | 0                               | 0              | 0                  | Further information is being sought on other audio visual options              |
| P                                    |                           |                      |                        |              |                         |                        |                                 |                |                    |  |
| 105                                  | 245                       | 0                    | 0                      | 0            | 235                     | 235                    | 10                              | 10             | 0                  | Inc. NOSWA relocation. Not inc. possible alterations expenditure.              |
| P                                    |                           |                      |                        |              |                         |                        |                                 |                |                    |  |
|                                      | 5,240                     | 1,961                | 1,104                  | 1,125        | 363                     | 982                    | (143)                           | 746            | 1,551              |  |
| <b>Coast Protection</b>              |                           |                      |                        |              |                         |                        |                                 |                |                    |  |
| 106                                  | 92                        | 32                   | 60                     | 60           | 3                       | 10                     | (60)                            | 50             | 0                  | R.461/97 - Roads Committee - 24.04.97  |
| SD                                   |                           |                      |                        |              |                         |                        |                                 |                |                    |  |
| 107                                  | 270                       | 0                    | 90                     | 90           | 4                       | 140                    | 50                              | 80             | 50                 | R.461/97 - Roads Committee - 24.04.97  |
| SD                                   |                           |                      |                        |              |                         |                        |                                 |                |                    |  |
| 108                                  | 50                        | 0                    | 0                      | 0            | 1                       | 50                     | 50                              | 0              | 0                  | To be financed from Common Good  |
| SD                                   |                           |                      |                        |              |                         |                        |                                 |                |                    |  |
|                                      | 412                       | 32                   | 150                    | 150          | 8                       | 200                    | 50                              | 130            | 50                 |  |
| <b>Taxside Valuation Joint Board</b> |                           |                      |                        |              |                         |                        |                                 |                |                    |  |
| 109                                  | 17                        | 12                   | 5                      | 5            | 5                       | 5                      | 0                               | 0              | 0                  | Specific Allowance included within Section 94 Capital Consent                  |
| F                                    |                           |                      |                        |              |                         |                        |                                 |                |                    |  |
| <b>Miscellaneous</b>                 |                           |                      |                        |              |                         |                        |                                 |                |                    |  |
| 110                                  | 33                        | 0                    | 33                     | 33           | 33                      | 33                     | 0                               | 0              | 0                  |  |
| CE                                   |                           |                      |                        |              |                         |                        |                                 |                |                    |  |
| 111                                  | 430                       | 0                    | 430                    | 430          | 430                     | 430                    | 0                               | 0              | 0                  |  |
| F                                    |                           |                      |                        |              |                         |                        |                                 |                |                    |  |
| 112                                  | 0                         | 0                    | 186                    | 186          | 0                       | 0                      | 0                               | 0              | 0                  |  |
| F                                    |                           |                      |                        |              |                         |                        |                                 |                |                    |  |
|                                      | 463                       | 0                    | 649                    | 463          | 0                       | 463                    | 0                               | 0              | 0                  |  |
| <b>GENERAL SERVICES TOTAL</b>        |                           |                      |                        |              |                         |                        |                                 |                |                    |  |
|                                      | 20,458                    | 4,414                | 6,243                  | 6,012        | 1,879                   | 6,031                  | 19                              | 3,604          | 6,409              |  |
| <b>GRAND TOTAL</b>                   |                           |                      |                        |              |                         |                        |                                 |                |                    |  |
|                                      | 74,831                    | 11,962               | 12,382                 | 12,171       | 3,798                   | 11,463                 | (718)                           | 9,634          | 41,782             |  |