

REPORT TO: POLICY AND RESOURCES COMMITTEE – 11 JANUARY 2021

REPORT ON: CAPITAL EXPENDITURE MONITORING 2020/21

REPORT BY: EXECUTIVE DIRECTOR OF CORPORATE SERVICES

REPORT NO: 1-2021

1 PURPOSE OF REPORT

1.1 To appraise Elected Members of the latest position regarding the Council's Capital Plan 2020-25.

2 RECOMMENDATION

2.1 It is recommended that the Committee note the latest position regarding the Council's Updated Capital Plan 2020-25.

2.2 Report 223-2020 to Policy and Resources Committee 28 September 2020 (Report 223-2020, Article XI refers) provided an update on the effects of COVID19 on the capital programme. Officers will continually monitor and review the capital programme for the on-going effects of COVID19, in terms of projected cost and timescales for delivery, and will report any variations, in future capital monitoring reports

3 FINANCIAL IMPLICATIONS

3.1 This report shows the latest projections for 2020/21 expenditure and for the projected total cost as at 30 November 2020. An explanation of the major variances is shown in Section 5 and 6 of the report.

4 BACKGROUND

4.1 The Updated General Services Capital Programme 2020/21 Capital Plan 2020-25 was approved at Policy and Resources Committee on 28 September 2020 (Report 223-2020, Article XI refers). The Capital Plan reflected the updated position as a result of COVID19 on capital projects, both financially and timescales. In addition to monitoring the in year budget (i.e. 2020/21) the total projected cost of each project will be monitored against the cost when the tender acceptance was approved at Committee. Furthermore, the projected completion date for each project will be monitored against the completion date as anticipated when the tender report was approved. The capital programme is being monitored in conjunction with the Council's asset managers.

The Updated Housing HRA Capital Programme 2020/21 was approved as part of the Capital Plan 2020-25 which was approved at Policy and Resources Committee on 28 September 2020 (Report 223-2020, Article XI refers). In addition, 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 2020/21 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 latest projected outturn for each project, both for 2020/21 and for the whole project life-span. In addition, the Appendix monitors project timescales. In some instances, it is not possible to provide approved or projected total project costs and timescales due to the project being a block programme containing various smaller projects within it. In these cases, the total cost is assumed to be the budgeted figure plus previous year actuals. The projected completion date is assumed to be the end of the financial year.

Appendix 1 summarises the total gross expenditure for 2020/21 and how this expenditure is funded. The projected budgeted capital expenditure is 100% of the projected capital resources. Project cashflows, for phasing of budgets, are constantly being reviewed. Actual expenditure to 30 November 2020 is 28% of the Revised Budget 2020/21 compared to 40% for the same period last year.

5.2 2020/21 Expenditure Variations

Appendix 1, which details the position to the end of October 2020, shows a revised projected outturn for 2020/21 of £61.274m, a decrease of £523,000 since the last capital monitoring report was submitted to a Special Policy and Resources Committee on 7 December 2020 (Report 267-2020, Article XII refers). The main reasons for the movement are detailed in points 5.2.1 to 5.2.5 below:

- 5.2.1 Town Centre Fund (Work & Enterprise) – Additional projected expenditure of £264,000 in 2020/21. The budget will be used to contribute to the vibrancy, vitality and viability of the town centre and neighbourhoods. The projected expenditure will be funded from a capital grant from the Scottish Government so there will be no impact on the Council's capital financing costs revenue budget.
- 5.2.2 Sports Facilities (Health, Care & Wellbeing) – Reduction in projected expenditure is £226,000 in 2020/21 on All Weather training pitch. Consultation with the community sports hub is on going on the delivery of this project. The budget will be required in 2021/22. There will be a reduction in borrowing in 2020/21 and a corresponding increase in 2021/22.
- 5.2.3 Cemeteries (Service Provision) – Reduction in projected expenditure of £144,000 in 2020/21 on cemetery headstone safety. Delays to the planned programme of headstone safety works, means that the works will be funded from future allowances contained within the Updated Capital Plan 2020-25 (as approved at Policy and Resources committee on 28th September, article XI refers).
- 5.2.4 Vacant & Derelict Land Fund (Work & Enterprise) – Reduction in projected expenditure of £341,000 in 2020/21. The lockdown and restriction as a result of COVID 19, have resulted in delays in coming up with a viable project. Discussions are on-going and it is anticipated that the budget will be spent in 2021/22. The projected expenditure is funded from a capital grant from the Scottish Government so there will be no impact on the Council's capital financing costs revenue budget.
- 5.2.5 Central Waterfront Site 6 Developments (Work & Enterprise)- Additional expenditure of £241,500 during 2020/21. Based on the expenditure for the combined design development and construction work to date at site 6 comprising the office building and hotel design work, the overall costs are within the budget contained within the approved Updated Capital Plan 2020-2025.
- 5.3 Projected capital expenditure as a percentage of projected capital resources is currently standing at 100%. Project cashflows, for phasing of budgets, are constantly being reviewed.
- 5.4 The table below shows the latest position regarding the capital resources for funding of the 2020/21 programme: -

	Approved Budget £000	Adjustments £000	Revised Budget £000	Projected Outturn £000	Variance £000
Borrowing	41,098	(5,579)	35,519	35,519	-
General Capital Grant	16,560		16,560	16,560	-
Capital Grants & Contributions	7,603	92	7,695	7,695	-
Capital Receipts – Sale of Assets	<u>1,500</u>	<u>-</u>	<u>1,500</u>	<u>1,500</u>	<u>-</u>
	<u>66,761</u>	<u>(5,487)</u>	<u>61,274</u>	<u>61,274</u>	<u>-</u>

5.4.1 Over the last 5 years the actual outturns achieved have been: -

	£000
2016/17	83,138
2017/18	105,036
2018/19	94,329
2019/20	50,136
2020/21 (Projected)	61,274

5.5 Projected Total Cost Variations

5.5.1 Town Centre Fund (Work & Enterprise) – Additional Projected expenditure of £264,000. The budget will be used to contribute to the vibrancy, vitality and viability of the town centre and neighbourhoods. The projected expenditure is funded from a capital grant from the Scottish Government, so there will be no impact on the Council's capital financing costs budget.

5.5.2 Central Waterfront Site 6 Developments (Work & Enterprise)- Additional expenditure of £241,500 during 2020/21. Based on the expenditure for the combined design development and construction work to date at site 6 comprising the office building and hotel design work, the overall costs are within the budget contained within the approved Updated Capital Plan 2020-2025.

5.6 Completion Date Variations (this compares the estimated completion date as per the tender acceptance report to the actual completion date)

5.6.1 CCTV Project (Community Safety & Justice) - In order to allow time to research and procure video analytical software which transforms video into actionable intelligence, the project has been extended and is now anticipated to be complete in June 2021.

6 **HOUSING HRA - CURRENT POSITION**

6.1 2020/21 Expenditure Variations

Appendix 3 details the total projected gross expenditure for 2020/21 and how this projected expenditure is funded. Actual expenditure to 30 November 2020 is 27% of the revised budget 2020/21 compared to 42% for the same period last year. Projects were suspended in March 2020 in line with Scottish Government Guidance due to the COVID 19 pandemic. Individual projects are continually reviewed in partnership with the contractor to inform delivery timescales and projected expenditure.

The latest capital monitoring statement shows a Projected Outturn of £17.240m, a decrease of £2.957m since the last capital monitoring report was submitted to a Special Policy and Resources Committee on 7 December 2020 (Report 267-2020, Article XII refers). The main reasons for this movement are detailed in points 6.1.1 to 6.1.3 below.

6.1.1 Energy Efficiency – External Insulation and Cavity Fill. The projected expenditure in 2020/21 has decreased by £2.533m. Further monitoring and review across the projects has highlighted that a number of programmes will slip in to 2021/22.

6.1.2 Healthy, Safe & Secure - MSD Fire Safety Improvements projected expenditure has decreased by £170,000 in 2020/21. As reflected previously, the impact of Covid-19 has meant this programme has been delayed. It is now projected the tender package will be presented to Committee in Spring 2021 for approval.

6.1.3 Increase Supply of Council Housing – projected expenditure has decreased by £149,000 in 2020/21. The Impact of Covid-19 has delayed the delivery of programmes and start onsite timescales. Individual project reviews are ongoing to progress projects efficiently since the programme restarts.

As part of the recovery process for the Housing Capital Plan due to Covid-19, projects continue being monitored closely to evaluate any additional costs as a result of project delays and the implementation of safety measures to ensure sites are compliant to Covid-19 workplace guidelines, and to safeguard the welfare of construction employees.

In addition, the phasing of projects is continually reviewed in line with Scottish Governments, Covid-19 Scotland's Strategic Framework. This is ongoing and the outcomes will be included in future capital monitoring reports.

6.2 Projected capital expenditure as a percentage of projected capital resources is currently standing at 100%. Project cashflows, for phasing of budgets, are constantly being reviewed.

6.3 The table below shows the latest position regarding the funding of the 2020/21 programme: -

	Approved Budget £000	Adjustments £000	Revised Budget £000	Projected Outturn £000	Variance £000
Borrowing	19,271	(5,709)	13,562	13,562	-
Capital Grants & Contributions	534	(534)	-	-	-
CFCR	450	-	450	450	-
Capital Receipts – Sale of Assets	2,494	52	2,546	2,546	-
Receipts from Owners	<u>682</u>	<u>-</u>	<u>682</u>	<u>682</u>	<u>-</u>
	<u>23,431</u>	<u>(6,191)</u>	<u>17,240</u>	<u>17,240</u>	<u>-</u>

6.3.1 Over the last 5 years the actual outturns achieved have been: -

	£000
2016/17	18,230
2017/18	22,387
2018/19	20,139
2019/20	23,565
2020/21 (Projected)	17,240

6.4 Projected Total Cost Variations

There are no significant projected total cost variations to report at this time. Housing Capital Projects are currently being reviewed. Any variations to projected costs will be reported in future capital monitoring reports throughout the year.

6.5 Completion Date Variations (this compares the estimated completion date as per the tender acceptance report to the actual completion date)

There are no significant completion date variations to report at this time. All Housing Capital Projects are currently being reviewed. Any variations to estimated completion dates will be reported in future capital monitoring reports throughout the year.

7 **RISK ASSESSMENT**

7.1 There are a number of risks which may have an impact on the Capital Expenditure programme. The main areas of risk are set out below, together with the mechanisms in place to help mitigate these risks.

- 7.2 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. The lockdown of the Construction industry in mid March, as a result of COVID 19, and subsequent restarting in July, has resulted in projects requiring to be rephased. For this reason, the programme is carefully monitored and any potential slippage identified as soon as possible to enable any corrective action to be taken.
- 7.3 Capital projects can be subject to unforeseen events, such as delays in progressing the project. This could lead to inflation impacting on the total cost of the project. In addition, currency fluctuations can also impact on costs. Contingencies are built into the budget for each capital project and these will be closely monitored throughout the project. The potential additional costs arising from implementing measures to create a compliant site and a safe working environment for workers, are being monitored. Project inflation, as a result of COVID 19 is also being reviewed. Report 223-2020 to Policy and Resources Committee 28 September 2020 (Report 223-2020, Article XI refers) provided an update on the effects of COVID19 on the capital programme. Officers will continually monitor and review the capital programme for the on-going effects of COVID19, in terms of projected cost and timescales.
- 7.4 The accurate projection of the value and timing of capital receipts from asset sales is difficult in the current economic climate, especially as an indirect consequence of the pandemic. 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 for 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.
- 7.5 General Capital Grant is received from Scottish Government via the Local Government Finance Settlement each year. The level of Grant for 2020/21 has been confirmed. The officers are of the view that the projected capital grant assumed within the Updated Capital Plan 2020-25 is prudent.
- 7.6 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.

8 **POLICY IMPLICATIONS**

- 8.1 This report has been subject to an assessment of any impacts on Equality and Diversity, Fairness and Poverty, Environment and Corporate Risk.
There are no major issues.

9 **CONSULTATION**

- 9.1 The Council Management Team have been consulted and are in agreement with the content of this report.

10 **BACKGROUND PAPERS**

- 10.1 None

GREGORY COLGAN
EXECUTIVE DIRECTOR OF CORPORATE SERVICES

17 DECEMBER 2020

2020/21 DUNDEE CITY COUNCIL CAPITAL EXPENDITURE MONITORING TO 30 NOVEMBER 2020

Appendix 1

	<u>Approved Capital Budget 2020/21 £000</u>	<u>Total Budget Adjustments £000</u>	<u>Revised Capital Budget 2020/21 £000</u>	<u>Projected Outturn 2020/21 £000</u>	<u>Variance £000</u>	<u>Actual Spend to 30.11.2020 as a % of Revised Budget</u>
GENERAL SERVICES						
<u>Capital Expenditure</u>						
Work and Enterprise	9,466	89	9,555	9,555	-	28%
Children & Families	4,488		4,488	4,488	-	27%
Health, Care & Wellbeing	5,218	(2,143)	3,075	3,075	-	13%
Community Safety & Justice	22,811	(4,428)	18,383	18,383	-	36%
Service Provision	22,939	995	23,934	23,934	-	26%
Building Strong Communities - Non Housing HRA Element	1,839		1,839	1,839	-	5%
Capital Expenditure 2020/21	66,761	(5,487)	61,274	61,274	-	28%
<u>Capital Resources</u>						
Expenditure Funded from Borrowing	41,098	(5,579)	35,519	35,519		
General Capital Grant	16,560		16,560	16,560		
Capital Grants & Contributions - project specific	7,603	92	7,695	7,695		
Capital Receipts - Sale of Assets	1,500		1,500	1,500		
Capital Resources 2020/21	66,761	(5,487)	61,274	61,274		
Capital Expenditure as % of Capital Resources	100%		100%	100%		

WORK & ENTERPRISE

Note 1

Project/Nature of Expenditure	Approved Budget 2020/21 £000	Total Adjusts £000	Revised Budget 2020/21 £000	Projected Outturn 2020/21 £000	Actual Project Cost to 30/11/2020 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Central Waterfront	7,305	195	7,500	7,500	20,544	45,045	45,569	Mar-24	Mar-24
(Less External Funding)	(656)	(195)	(851)	(851)		(656)	(1,048)	Mar-21	Mar-21
Economic Development Fit Out	500		500	500		1,000	1,000	Tender not yet approved	
Dundee Railway Station	56		56	56	40,099	38,000	40,590	Dec-17	Jul-18
(Less External Funding)					(8,316)	(6,008)	(8,316)	Dec-17	Jul-18
City Quay	39	(29)	10	10	3	42	42	Mar-21	Mar-21
Lochee Community Regeneration	25		25	25	1,983	2,008	2,008	Mar-21	Mar-21
Vacant & Derelict Land Fund Programme	341	(341)			14,964	15,304	15,304	Mar-21	Mar-22
(Less External Funding)	(341)	341			(14,572)	(14,913)	(14,913)	Mar-21	Mar-22
Tay Cities						4,050	4,050	Tender not yet approved	
Dundee Heritage Trust for Discovery Point	200		200	200	487	500	500	Mar-21	Mar-21
District Shopping	290		290	290	16	306	306	Tender not yet approved	
Town Centre Fund	710	264	974	974	179	974	974	Aug-20	Mar-21
(Less External Funding)	(710)	(264)	(974)	(974)	(179)	(735)	(735)	Aug-20	Mar-21
Net Expenditure	7,759	(29)	7,730	7,730	55,208	84,917	85,331		
Netted Off Receipts	(1,707)	(118)	(1,825)	(1,825)	(23,067)	(22,312)	(25,012)		
Gross Expenditure	9,466	89	9,555	9,555	78,275	107,229	110,343		

Note 1: The Current approved project cost is either the approved cost as per the tender price, or the revised budgeted figure as per the Updated Capital Plan 2020-25
N/A Prior to 1.4.15 - Approved prior to reports including completion dates

CHILDREN & FAMILIES

Note 1

Project/Nature of Expenditure	Approved Budget 2020/21 £000	Total Adjusts £000	Revised Budget 2020/21 £000	Projected Outturn 2020/21 £000	Actual Project Cost to 30/11/2020 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Harris Academy Refurbishment	44		44	44	32,307	32,351	32,351	N/A Prior to 1.4.15	
Baldragon Replacement	24		24	24	1,449	1,500	1,473	Dec-17	Dec-17
School Estate Investment	269		269	269	854	85,824	85,824	Tender not yet approved	
Fairbairn Street Young Persons House	100		100	100		1,580	1,580	Tender not yet approved	
Young Persons Homes Refurbishments	25		25	25		500	500	Tender not yet approved	
Early Learning and Childcare 1140 Hours Expansion	4,026		4,026	4,026	9,023	12,997	12,997	Mar-22	Mar-22
Net Expenditure	4,488		4,488	4,488	43,633	134,752	134,725		
Receipts									
Gross Expenditure	4,488		4,488	4,488	43,633	134,752	134,725		

Note 1: The Current approved project cost is either the approved cost as per the tender price, or the revised budgeted figure as per the Updated Capital Plan 2020-25
N/A Prior to 1.4.15 - Approved prior to reports including completion dates

HEALTH, CARE & WELLBEING

Note 1

Project/Nature of Expenditure	Approved Budget 2020/21 £000	Total Adjusts £000	Revised Budget 2020/21 £000	Projected Outturn 2020/21 £000	Actual Project Cost to 30/11/2020 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Parks & Open Spaces	2,257	(857)	1,400	1,400	1,368	3,463	3,463	Mar-21	Mar-21
(Less External Funding)					(44)	(68)	(68)	Mar-21	Mar-21
Sports Facilities	836	(836)			347	1,180	1,180	Mar-21	Mar-21
LACD Projects	450		450	450	662	7,174	7,174	Mar-25	Mar-25
Regional Performance Centre for Sport	604		604	604	31,862	32,125	32,340	Aug-19	Oct-19
(Less External Funding)					(9,428)	(8,000)	(9,428)	Aug-19	Aug-19
Social Care	513		513	513	1,395	3,698	3,698	Mar-21	Mar-21
Low Carbon Transport Initiative - Hydrogen					61	7,500	7,500	Tender not yet approved	
(Less External Funding)						(4,500)	(4,500)	Tender not yet approved	
Sustainable Transport	558	(450)	108	108		558	558	Mar-21	Mar-21
Less External Funding	(58)		(58)	(58)		(58)	(58)	Mar-21	Mar-21
Net Expenditure	5,160	(2,143)	3,017	3,017	26,223	43,072	41,859		
Receipts	(58)		(58)	(58)	(9,472)	(12,626)	(14,054)		
Gross Expenditure	5,218	(2,143)	3,075	3,075	35,695	55,698	55,913		

Note 1: The Current approved project cost is either the approved cost as per the tender price, or the revised budgeted figure as per the Updated Capital Plan 2020-25
N/A Prior to 1.4.15 - Approved prior to reports including completion dates

COMMUNITY SAFETY & JUSTICE

Note 1

Project/Nature of Expenditure	Approved Budget 2020/21 £000	Total Adjusts £000	Revised Budget 2020/21 £000	Projected Outturn 2020/21 £000	Actual Project Cost to 30/11/2020 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
CCTV Project	306		306	306	1,276	1,433	1,433	Dec-19	Jun-21
(Less External Funding)	(126)		(126)	(126)	(231)	(423)	(423)	Dec-19	Jun-21
Coastal Protection Works	13,148	(3,053)	10,095	10,095	5,948	29,315	29,315	Mar-24	Mar-24
(Less External Funding)	(300)		(300)	(300)	(262)	(562)	(562)	Mar-21	Mar-21
Flood Risk Management	417	(417)				417	417	Mar-21	Mar-21
Road Schemes/Minor Schemes	2,295	(193)	2,102	2,102	443	2,295	2,295	Mar-21	Mar-21
(Less External Funding)	(713)	(7)	(720)	(720)		(713)	(713)	Mar-21	Mar-21
Street Lighting Renewal	1,401	(500)	901	901	233	1,401	1,401	Mar-21	Mar-21
LED Street Lighting Installations	202		202	202	3,705	4,800	3,838	Mar-21	Mar-21
Road Reconstructions/Recycling	2,415		2,415	2,415	1,144	2,415	2,415	Mar-21	Mar-21
Bridge Assessment Work Programme	818		818	818	448	1,041	1,041	Mar-21	Mar-21
(Less External Funding)	(62)		(62)	(62)	(65)	(105)	(105)	Mar-21	Mar-21
Regional Transport Partnership	175		175	175	129	304	304	Mar-21	Mar-21
Low Emission Zone	124		124	124	365	523	523	Mar-21	Mar-21
(Less External Funding)	(124)		(124)	(124)	(523)	(523)	(523)	Mar-21	Mar-21
Council Roads and Footpaths - Other	745		745	745	180	745	745	Mar-21	Mar-21
Smart Cities - Mobility Innovation Living Laboratory	765	(265)	500	500	616	1,213	1,213	Mar-21	Jun-21
(Less External Funding)	(415)	64	(351)	(351)	(241)	(723)	(723)	Jun-21	Jun-21
Net Expenditure	21,071	(4,371)	16,700	16,700	13,145	42,957	42,055		
Receipts	(1,740)	57	(1,683)	(1,683)	(1,342)	(3,069)	(3,069)		
Gross Expenditure	22,811	(4,428)	18,383	18,383	14,487	46,026	45,124		

Note 1: The Current approved project cost is either the approved cost as per the tender price, or the revised budgeted figure as per the Updated Capital Plan 2020-25
N/A Prior to 1.4.15 - Approved prior to reports including completion dates

SERVICE PROVISION

Appendix 2

Note 1

Project/Nature of Expenditure	Approved Budget 2020/21 £000	Total Adjusts £000	Revised Budget 2020/21 £000	Projected Outturn 2020/21 £000	Actual Project Cost to 30/11/2020 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Demolition of Surplus Properties & Remediation Works	980		980	980	1,478	2,343	2,343	Mar-21	Mar-21
Bell Street Multi Storey Car Park	30		30	30		850	850	Mar-22	Mar-22
Cemeteries	250	(144)	106	106		250	250	Mar-21	Mar-21
Contaminated Land	113		113	113	2	113	113	Mar-21	Mar-21
Recycling & Waste Management	359	(26)	333	333	122	359	692	Mar-21	Mar-21
Recycling Initiatives	537		537	537	7	537	537	Mar-21	Mar-21
Riverside Recycling Site	23		23	23		23	23	Mar-21	Mar-21
Baldovie Recycling Centre	293		293	293	144	410	410	Mar-21	Mar-21
Construction Of Salt Barn	75		75	75	31	670	670	Mar-21	Mar-21
Purchase Computer Equipment	1,863		1,863	1,863	248	1,863	1,863	Mar-21	Mar-21
(Less External Funding)	(650)		(650)	(650)		(650)	(650)	Mar-21	Mar-21
Replacement of Major Departmental Systems	1,384		1,384	1,384	2,501	2,892	2,892	Mar-21	Mar-21
Purchase Desktop Collaboration Platform	614		614	614	614	1,841	1,841	Mar-23	Mar-23
IT Infrastructure & Software Requirement					147	150	147	Mar-21	Mar-21
Data Centre	165	15	180	180	154	386	386	Mar-21	Mar-21
Asset Management Replacement System	150		150	150		150	150	Tender not yet Approved	
Smart Cities Digital/ICT Investment	1,204		1,204	1,204	251	1,674	1,674	Mar-22	Mar-22
Property Development & Improvement Programme									
Industrial Estates Improvements- Strathmartine Rd Comm	100		100	100	2	223	223	Mar-21	Mar-21
Shopping Parade Improvements	109		109	109		109	109	Mar-21	Mar-21
Structural Improvements & Property Upgrades	1,008		1,008	1,008	966	1,693	1,693	Mar-21	Mar-21
Lifecycle Improvements	700		700	700	447	1,095	1,095	Apr-21	Apr-21
Heating & Ventilation Systems	200		200	200	165	362	362	Mar-21	Mar-21
Roof Replacement/Improvement Programme	933		933	933	446	186	186	Mar-21	Mar-21
Window Replacement	309		309	309	421	559	559	Mar-21	Mar-21
Electrical Upgrades	373		373	373	231	578	578	Mar-21	Mar-21
Toilet Upgrades	155		155	155	13	315	315	Mar-21	Mar-21
Disabled Access	91		91	91		91	91	Mar-21	Mar-21
Health & Safety Works	208		208	208	379	571	571	Mar-21	Mar-21
Sustainable Projects	960		960	960	1,433	2,742	2,742	Mar-21	Mar-21
Upgrade of City Square East & West Wing	1,828		1,828	1,828	3,507	5,000	5,000	Aug-20	Mar-22
Property Rationalisation	500		500	500	237	735	735	Mar-21	Mar-21

SERVICE PROVISION

Appendix 2

Note 1

Project/Nature of Expenditure	Approved Budget 2020/21 £000	Total Adjusts £000	Revised Budget 2020/21 £000	Projected Outturn 2020/21 £000	Actual Project Cost to 30/11/2020 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Depot Rationalisation Programme	118		118	118	12	4,400	4,400	Tender not yet approved	
DCA General Upgrades					58			Mar-21	Mar-21
Procurement Costs	119		119	119	122	119	119	Mar-21	Mar-21
Capitalisation of Borrowing Costs	280		280	280		280	280	Mar-21	Mar-21
Contingency/COVID 19 Capital Expenditure	740	1,119	1,859	1,859		1,859	1,859		
Vehicle Fleet Purchases	2,791		2,791	2,791	3,306	5,226	5,226	Mar-21	Mar-21
(Less Sale of Vehicles & Equipment)					(59)			Mar-21	Mar-21
Go Ultra Low City Scheme	96		96	96	1,550	1,646	1,646	Mar-21	Mar-21
(Less External Funding)	(96)		(96)	(96)	(1,494)	(1,590)	(1,590)	Mar-21	Mar-21
ULEV Taxi Infrastructure	100		100	100	379	479	479	Mar-21	Mar-21
(Less External Funding)	(100)		(100)	(100)	(379)	(479)	(479)	Mar-21	Mar-21
Low Carbon Travel & Transport Challenge Fund for Multi Storey EV Charging Hubs	549		549	549	1,200	1,750	1,750	Mar-21	Mar-21
Less External Funding	(529)		(529)	(529)	(682)	(1,750)	(1,750)	Mar-21	Mar-21
Local Authority Installation Programme	228	35	263	263	307	353	353	Mar-21	Mar-21
(Less External Funding)	(228)	(35)	(263)	(263)	(11)	(353)	(353)	Mar-21	Mar-21
Switched on Towns and Cities	1,145	(64)	1,081	1,081	798	1,559	1,495	Dec-21	Dec-21
(Less External Funding)	(1,145)	64	(1,081)	(1,081)	(342)	(1,559)	(1,559)	Mar-21	Mar-21
Switched on Fleet Low Emission Heavy Good Vehicle	723		723	723		723	723	Mar-20	Jul-20
(Less External Funding)	(723)		(723)	(723)		(723)	(723)	Mar-20	Jul-20
Clean Streets Electric Vehicle Infrastructure - Pop up Chargers	536		536	536	36	543	543	Mar-21	Mar-21
(Less External Funding)	(536)		(536)	(536)	(7)	(543)	(543)	Mar-21	Mar-21
Switched On fleets - Infrastucture		60	60	60		60	61	Jan-21	Jan-21
(Less External Funding)		(60)	(60)	(60)		(60)	(60)		
Net Expenditure	18,932	964	19,896	19,896	18,740	40,060	40,327		
Netted Off Receipts	(4,007)	(31)	(4,038)	(4,038)	(2,974)	(7,707)	(7,707)		
Gross Expenditure	22,939	995	23,934	23,934	21,714	47,767	48,034		

Note 1: The Current approved project cost is either the approved cost as per the tender price, or the revised budgeted figure as per the Updated Capital Plan 2020-25
N/A Prior to 1.4.15 - Approved prior to reports including completion dates

BUILDING STRONG COMMUNITIES - NON HOUSING HRA ELEMENT

Project/Nature of Expenditure	Note 1								
	Approved Budget 2020/21 £000	Total Adjusts £000	Revised Budget 2020/21 £000	Projected Outturn 2020/21 £000	Actual Project Cost to 30/11/2020 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
NON HOUSING HRA ELEMENT									
Community Regeneration Fund	668		668	668	32	688	688	Mar-21	Mar-21
Participatory Budget	100		100	100		100	100	Mar-21	Mar-21
Gypsy Traveller Site, Balmuir Wood	141		141	141		141	141		
(Less External Funding)	(91)		(91)	(91)		(91)	(91)		
Menziesshill - Community Provision	323		323	323	12,876	13,250	13,350	Apr-19	Aug-19
(Less Regeneration Funding)					(1,320)	(1,320)	(1,320)	Mar-18	Mar-18
Community Centres	107		107	107	693	1,696	1,696	Mar-21	Mar-21
Mill O Mains	500		500	500	190	1,750	1,750	Tender not yet approved	
Net Expenditure	1,748		1,748	1,748	12,471	16,221	16,321		
Receipts	(91)		(91)	(91)					
Gross Expenditure	1,839		1,839	1,839	12,471	16,221	16,321		

Note 1: The Current approved project cost is either the approved cost as per the tender price, or the revised budgeted figure as per the Updated Capital Plan 2020-25
N/A Prior to 1.4.15 - Approved prior to reports including completion dates

BUILDING STRONG COMMUNITIES - HOUSING REVENUE ACCOUNT ELEMENT

Project/Nature of Expenditure	Note 1									
	Approved Budget 2020/21 £000	Total Adjusts £000	Revised Budget 2020/21 £000	Expenditure to 30/11/2020 £000	Projected Outturn 2020/21 £000	Actual Project Cost to 30/11/2020 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Free from Serious Disrepair - Roofs	2,806	(481)	2,325	632	2,325	1,558	3,251	3,251	Jul-21	Jul-21
Roughcast/Walls	500		500	86	500	532	500	500	Mar-21	Mar-21
Windows	1,655	(847)	808	31	808	1,372	2,149	2,149	Mar-21	Mar-21
Energy Efficient										
External Insulation and Cavity Fill	6,514	(2,664)	3,850	890	3,850	3,738	6,698	6,698	Mar-21	Mar-21
Heating Replacement	1,873	300	2,173	110	2,173	151	2,256	2,256	Jun-21	Jun-21
Boiler Replacement	50		50	16	50	16	50	50	Tender not yet Approved	
Renewable Initiatives/Gas Services	10		10	1	10	1	100	100	Tender not yet Approved	
Healthy, Safe and Secure										
Door Entry System/Secure Doors	50	13	63	2	63	2	63	63	Mar-21	Mar-21
Door Entry Replacement	20		20		20		100	100	Tender not yet Approved	
Smoke Detector Programme	2,934		2,934	1,127	2,934	5,806	8,357	8,357	Jan-21	Jan-21
MSD Fire Safety Measures	1,125	(1,075)	50	28	50		1,125	1,125	Tender not yet Approved	
Multi Story Development Improvements	1,021	(190)	831	344	831	841	1,329	1,329	Mar-21	Mar-21
Electrical Upgrading	400	(380)	20	2	20	2	400	400	Tender not yet Approved	

BUILDING STRONG COMMUNITIES - HOUSING REVENUE ACCOUNT ELEMENT

Project/Nature of Expenditure	Note 1									
	Approved Budget 2020/21 £000	Total Adjusts £000	Revised Budget 2020/21 £000	Expenditure to 30/11/2020 £000	Projected Outturn 2020/21 £000	Actual Project Cost to 30/11/2020 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Miscellaneous										
Fees	82		82	43	82	43	82	82	Mar-21	Mar-21
Disabled Adaptations	850		850	517	850	517	850	850	Mar-21	Mar-21
Integrated Management System	50		50		50	331	753	819	Mar-21	Mar-21
Water Tanks	187		187		187		187	187	Tender not yet Approved	
Modern Facilities & Services										
Increased Supply of Council Housing	2,634	(749)	1,885	702	1,885	18,814	19,780	20,397	Mar-21	Jul-21
(Less External Funding)	(534)	534					(7,458)	(8,227)	Mar-21	Mar-21
Demolitions	320	(118)	202	54	202	72	220	220	Jun-21	Jun-21
Community Care										
Sheltered Lounge Upgrades	350		350	101	350	101	350	350	Mar-21	Mar-21
Net Expenditure	22,897	(5,657)	17,240	4,686	17,240	33,897	39,199	39,113		
Receipts	(534)	534					(7,458)	(8,227)		
Gross Expenditure	23,431	(6,191)	17,240	4,686	17,240	33,897	46,657	47,340		

Note 1: The Current approved project cost is either the approved cost as per the tender price, or the revised budgeted figure as per the Capital Plan 2020-25

	<u>Approved Capital Budget 2020/21 £000</u>	<u>Total Budget Adjustments £000</u>	<u>Revised Capital Budget 2020/21 £000</u>	<u>Actual Spend to 30 Nov 2020 £000</u>	<u>Projected Outturn 2020/21 £000</u>	<u>Variance £000</u>	<u>Actual Spend to 30.11.2020 as a % of Revised Budget</u>
BUILDING STRONG COMMUNITIES - HOUSING HRA ELEMENT							
Capital Expenditure 2020/21							
Free from Serious Disrepair - Roofs	2,806	(481)	2,325	632	2,325		27%
Roughcast	500		500	86	500		17%
Free from Serious Disrepair - Windows	1,655	(847)	808	31	808		4%
Energy Efficiency - External Insulation and Cavity Fill	6,514	(2,664)	3,850	890	3,850		23%
Energy Efficiency - Heating Replacement	1,873	300	2,173	110	2,173		5%
Energy Efficiency - Boiler replacement	50		50	16	50		32%
Renewable Initiatives/Gas Services	10		10	1	10		10%
Healthy, Safe & Secure - Door Entry System & Secure Doors	50	13	63	2	63		3%
Healthy, Safe & Secure - Door Entry Replacement	20		20		20		0%
Healthy, Safe & Secure - Smoke Detection Programme	2,934		2,934	1,127	2,934		38%
Healthy, Safe & Secure - MSD Fire Safety Improvements	1,125	(1,075)	50	28	50		56%
Multi Story Development Improvements	1,021	(190)	831	344	831		41%
Electrical Upgrading	400	(380)	20	2	20		10%
Miscellaneous - Fees	82		82	43	82		52%
Miscellaneous - Disabled Adaptations	850		850	517	850		61%
Integrated Management System	50		50		50		0%
Water Pumps and Tanks	187		187		187		0%
Increase Supply of Council Housing	2,634	(749)	1,885	702	1,885		37%
Demolitions	320	(118)	202	54	202		27%
Community Care - Sheltered Lounge Upgrades	350		350	101	350		29%
Projected Slippage	0						
Capital Expenditure 2020/21	23,431	(6,191)	17,240	4,686	17,240		27%
Capital Resources 2020/21							
Expenditure Funded from Borrowing	19,271	(5,709)	13,562	4,008	13,562		
Capital Receipts, Grants & Contributions - project specific							
Scottish Government Grants	534	(534)	0		0		
Capital Funded from Current Revenue							
Council Tax discount reductions used to fund affordable housing	450		450		450		
Capital Receipts, Grants & Contributions							
Receipts from Owners	682		682	199	682		
Capital Receipts:-							
Sale of Assets - Land	1,644	52	1,696	4	1,696		
Sale of Assets - Fleming Trust	0						
Sale Assets - Last in Block	850		850	475	850		
	23,431	(6,191)	17,240	4,686	17,240		
Capital Expenditure as % of Capital Resources	100%		100%		100%		

