

ITEM No ...15.....

REPORT TO: POLICY AND RESOURCES COMMITTEE – 26 APRIL 2021
REPORT ON: CAPITAL EXPENDITURE MONITORING 2020/21
REPORT BY: EXECUTIVE DIRECTOR OF CORPORATE SERVICES
REPORT NO: 114-2021

1 PURPOSE OF REPORT

1.1 To appraise Elected Members of the latest position regarding the Council's Capital Plan 2021-26.

2 RECOMMENDATION

2.1 It is recommended that the Committee note the latest position regarding the Council's Capital Plan 2021-26.

3 FINANCIAL IMPLICATIONS

3.1 This report shows the latest projections for 2020/21 expenditure and for the projected total cost as at 28 February 2021. An explanation of the major variances is shown in Section 5 and 6 of the report.

4 BACKGROUND

4.1 The Capital Plan 2021-26 was approved at Policy and Resources Committee on 22 February 2021 (Report 55-2021, Article VIII refers). The Capital Plan reflected the updated position as a result of the COVID pandemic, on capital projects, both financially and in terms of 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 Housing HRA Capital Programme 2020/21 was approved as part of the Capital Plan 2021-26 which was approved at Policy and Resources Committee on 22 February 2021 (Report 55-2021, Article VIII 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 28 February 2021 is 70% of the Revised Budget 2020/21 compared to 59% for the same period last year.

5.2 2020/21 Expenditure Variations

Appendix 1, which details the position to the end of February 2021, shows a revised projected outturn for 2020/21 of £39.216m, a decrease of £7.278m since the Capital Plan 2021-26 report was approved at Policy and Resources Committee on 22 February 2021 (Report 55-2021, Article VIII refers). The main reasons for the movement are detailed in points 5.2.1 to 5.2.21 below:

- 5.2.1 Central Waterfront (Work & Enterprise) – Reduction in projected expenditure of £491,000 in 2020/21 on Plot 6. Completion of the car park for the office development is currently being finalised, including the planned utility diversion to the south of the site. It is anticipated that these works will be undertaken later this year. 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.
- 5.2.2 Central Waterfront (Work & Enterprise) – Reduction in projected expenditure is £726,000 in 2020/21 on Digital Interactive Playpark project, and Public Wi-Fi/5G project around Central Waterfront & adjacent areas. The budget has been rephased to reflect the latest timescales for the programme of works, from the Contractors. 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 Town Centre Fund (Work & Enterprise) – Reduction in projected expenditure of £390,000 in 2020/21. Due to COVID pandemic and the various restrictions in place on site, the various projects approved in the city centre have not progressed as originally programmed. The budget will be required in 2021/22. There will be a reduction in grants & contributions in 2020/21 and a corresponding increase in 2021/22.
- 5.2.4 Early Learning & Childcare 1140 Hours Expansion (Children & Families) – Reduction in projected expenditure of £176,000 in 2020/21 on the programme of works at various nurseries. The budget has been rephased to reflect the latest timescales for the programme of works, from the Contractor taking account of the extreme weather encountered during January and February. 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.
- 5.2.5 Regional Performance Centre for Sport (Health, Care & Wellbeing) – Reduction in projected expenditure of £224,000 in 2020/21. As a result of COVID19 pandemic, and the various restrictions in place on site, minor additional post contract completion works have still to be finalised. It is envisaged that once restrictions are lifted, these works will be completed. The budget will be required in 2021/22. There will be a reduction in borrowing and grants and contributions in 2020/21 and a corresponding increase in 2021/22.
- 5.2.6 Parks and Open Spaces (Health, Care & Wellbeing) – Reduction in projected expenditure of £150,000 in 2020/21 on Spend to Save Projects. Delays have been inevitable due to Covid restrictions which affected internal staff, suppliers and contractors. Other impacts include health and safety requirements for certain projects and the severe weather conditions in February this year. 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.
- 5.2.7 Council Roads and Footpaths – Other (Community Safety & Justice) – Reduction in projected expenditure of £224,000 in 2020/21. The programme of works is ongoing, but progress has been impacted by COVID19 restrictions and additional health and safety measures which have implemented. 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.
- 5.2.8 Low Emission Zone (Community Safety & Justice) – Reduction in projected expenditure of £124,000 in 2020/21. Due to the COVID19 pandemic this project has not progressed. This expenditure is funded from a grant from Transport Scotland. Officers have written to them requesting the Council be allowed to carry the grant forward into 2021/22. The project will only go ahead if this request is approved.
- 5.2.9 Smart Cities – Mobility Innovation Living Laboratory (Community Safety & Justice) – Reduction in projected expenditure of £300,000 in 2020/21. The constituent projects within the MILL programme have been impacted by COVID 19 and the various restrictions in place. The budget will be required in 2021/22 and will be funded from a combination of grants and contributions and borrowing.

- 5.2.10 Coastal Protection Works (Community Safety & Justice) – Reduction in projected expenditure of £1.255m in 2020/21. The budget has been adjusted to reflect the latest programme of works from the contractor, which has recently been received. The budget will be required in 2021/22. The expenditure is funded from a combination of borrowing and grant from Scottish Government. The timescales for completing the project, are still within the overall completion dates for the coastal works.
- 5.2.11 Demolition of Surplus Properties (Service Provision) – Reduction in projected expenditure of £148,000 in 2020/21. As a result of COVID 19 pandemic the brief for 2 demolition projects was delayed. The projects are now anticipated to be carried out in 2021/22. There will be a reduction in borrowing in 2020/21 and a corresponding increase in 2021/22.
- 5.2.12 Clean Streets Electric Vehicle Infrastructure (Service Provision) – Reduction in projected expenditure of £192,000. Due to COVID19 and the various lockdowns there has been a delay in installing these chargers into the city. Due to a condition in the grant whereby we need at least 9 months' worth of data from these new chargers the project was granted an extension to complete the project and claim in 2021/22. There will be a reduction in external funding in 2020/21 and a corresponding increase in 2021/22.
- 5.2.13 Low Carbon Travel & Transport Challenge Fund for Multi Storey Electric Vehicle Charging Hubs (Service Provision) – Reduction in projected expenditure of £271,000. Due to an aspect of the project being relocated to a different part of the city and COVID19 lockdown, there has been a delay in project installation. Funders are aware and have accepted the Project Change Request, asking for a time extension to be able to complete the project and claim in 2021/22. There will be a reduction in external funding in 2020/21 and a corresponding increase in 2021/22.
- 5.2.14 Switched on Towns & Cities (Service Provision) – Reduction in projected expenditure of £235,000 in 2020/21. Due to COVID19 restrictions, infrastructure works have been rescheduled to be carried out early 2021/22, and there has been a delay in receiving vehicles due to the long lead in time for delivery of them. There will be a reduction in external funding in 2020/21 and a corresponding increase in 2021/22.
- 5.2.15 Sustainable Projects (Service Provision) – Reduction in projected expenditure of £127,000 in 2020/21. As a result of the COVID19 pandemic the next phase of the energy saving projects has been delayed as officers were unable to gain access to properties to do investigations etc, to prepare the specification and design. 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.
- 5.2.16 Switched on Fleets – Part 2 – Zero Emission Vehicle and Charge Point Infrastructure Procurement (Service Provision) – Reduction in projected expenditure of £227,000 in 2020/21. The various works have been approved at committee and it is envisaged that work will commence on site in first quarter of 2021/22. The budget will be required in 2021/22. There will be a reduction in grants and contributions in 2020/21 and a corresponding increase in 2021/22.
- 5.2.17 Property Development and Improvement Programme (Service Provision) – Reduction in projected expenditure of £621,000 in 2020/21 on various projects within this heading. The Covid 19 pandemic impact on Construction Services and the construction industry has been severe. This has impacted the delivery of the Operational Capital Programme. The programme of works has been reviewed and the budgets reprofiled to reflect when the works can take place in line with the easing of Covid restrictions. There will be a reduction in borrowing in 2020/21 and a corresponding increase in 2021/22.
- 5.2.18 Upgrade of City Square East and West Wing (Service Provision) – Reduction in projected expenditure of £303,000 in 2020/21. The construction works have been delayed due to the Covid 19 pandemic and completion of the construction is now targeting completion in May 2021. The procurement of furniture has now been re-programmed and anticipated to be delivered during the early part of the new financial year 2021/22. There will be a reduction in borrowing in 2020/21 and a corresponding increase in 2021/22.

- 5.2.19 Health and Safety Works Service Provision) – Reduction in projected expenditure of £130,000 in 2020/21 on Riverside Avenue Emergency Drainage Works. The permanent drainage works will be completed in April 2021, following completion of Network Rails under track crossing works. 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.
- 5.2.20 Capitalisation of Borrowing Costs (Service Provision) – Reduction in projected expenditure of £280,000 in 2020/21. The International Accounting Standard (IAS 23) allowed for the capitalisation of loan charges costs associated with borrowing for capital expenditure. This accounting policy is now not due to be implemented, by the Council until 2021/22. There will be a reduction in borrowing in 2020/21.
- 5.2.21 Community Regeneration Fund (Building Strong Communities – Non Housing HRA Element) – Reduction in projected expenditure of £217,000 in 2020/21 on various projects awarded funding. Due to COVID19 restrictions, the projects have not progressed as anticipated. In addition, several projects were just awarded funds for projects, in March so these projects will not be carried out until 2021/22. There will be a reduction in borrowing in 2020/21 and a corresponding increase in 2021/22.
- 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	21,392	(6,103)	15,289	15,289	-
General Capital Grant	16,560		16,560	16,560	-
Capital Grants & Contributions	7,042	(1,175)	5,867	5,867	-
Capital Receipts – Sale of Assets	<u>1,500</u>	<u>-</u>	<u>1,500</u>	<u>1,500</u>	<u>-</u>
	<u>46,494</u>	<u>(7,278)</u>	<u>39,216</u>	<u>39,216</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)	39,216

5.5 Projected Total Cost Variations

There are no total cost variations to report since the previous capital monitoring report went to committee.

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

Upgrade of City Square East and West Wing (Service Provision) - The construction works have been delayed due to the covid 19 pandemic and completion of the construction is now targeting completion in May 2021. The procurement of furniture has now been re-programmed and anticipated to be delivered during the early part of the new financial year 2021/22. The decant programme is currently being developed with the completion of the project taking place during the summer recess.

Officers are constantly reviewing the capital programme to ascertain the impact of COVID19 on estimated project completion dates. Any further revisions to estimated completion dates will be reported in future capital monitoring reports.

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 28 February 2021 is 74% of the revised budget 2020/21 compared to 55% for the same period last year. Projects were suspended in March 2020 in line with Scottish Government Guidance due to the COVID 19 and Internal works are now suspended due to the Current Level 4 restriction guidance on Construction activity. External works such as Roof replacement and New Build are able to proceed at this time.

Individual projects are continually reviewed in partnership with the contractor to inform delivery timescales and projected expenditure. A number of projects had previously been expected to restart before the end of the financial year although given the latest guidance that has been issued by the Scottish Government this is no longer the case and this has been reflected in the attached forecasts.

The latest capital monitoring statement shows a Projected Outturn of £8.934m, a decrease of £1.102m since the Capital Plan 2021-26 report was approved at Policy and Resources Committee on 22 February 2021 (Report 55-2021, Article VIII refers). The main reasons for this movement are detailed in points 6.1.1 to 6.1.5 below.

- 6.1.1 Free from Serious Disrepair – Roofs – Whitfield 2nd Cladding Project - The projected expenditure in 2020/21 has decreased by £537,000. Recent severe weather conditions and Covid protection levels has meant the programme has been delayed until late March 2021. The programmes projected expenditure has been updated to reflect the latest estimates and phasing for this programme.
- 6.1.2 Energy Efficiency – External Insulation and Cavity Fill - The projected expenditure has decreased by £152,000 in 2020/21. Covid protection level 4 has meant the External Insulation and Cavity Fill programme cannot progress until restrictions ease. There is a requirement to undertake internal works as part of this programme.
- 6.1.3 Energy Efficiency – Heating Replacement – The projected expenditure has decreased by £217,000 in 2020/21. Covid protection level 4 has meant the Heating Replacement programme cannot progress until restrictions ease. There is a requirement to undertake internal works as part of this programme.
- 6.1.4 Healthy, Safe & Secure – Smoke Detector Programme – The projected expenditure has increased by £100,000 in 2020/21. The programme has been updated to reflect progress within the project in 2020/21 with an increase in projected expenditure in 2020/21 and a corresponding decrease in 2021/22.
- 6.1.5 Increase supply of Council Housing – Whitfield Development – The projected expenditure has decreased by £100,000 in 2021/22. This reduction is due to a requirement to review the designs for the Whitfield Development before any tenders can be progressed.

Due to the current covid protection level 4 lockdown projects continue to be monitored closely to evaluate any additional costs as a result of project delays and the implementation of safety measures within our sites.

The phasing of projects will continue to be reviewed in line with Scottish Government guidance and any changes to the covid protection levels. The outcomes of which will be included in future 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	7,275	(1,102)	6,173	6,173	-
Capital Grants & Contributions	-	-	-	-	-
CFCR	450	-	450	450	-
Capital Receipts – Sale of Assets	1,629	-	1,629	1,629	-
Receipts from Owners	<u>682</u>	<u>-</u>	<u>682</u>	<u>682</u>	<u>-</u>
	<u>10,036</u>	<u>(1,102)</u>	<u>8,934</u>	<u>8,934</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)	8,934

6.4 Projected Total Cost Variations

Community Care – Sheltered Lounge/Warden Call System Upgrades – Automatic Door Entry Systems has additional projected expenditure of £89,000. The increase in projected expenditure is due to the greater scope of works, identified when the project commenced. As a result, new doors and door screens were required in locations. The additional projected expenditure can be contained within the Community Care budget for 2020/21.

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

6.5.1 Community Care – Sheltered Lounge/Warden Call System Upgrades – Automatic Door Entry Systems were delayed on site due to a greater scope of works identified. New doors and door screens were required in locations. The Project started on site in February 2020 and was then subject to further delays due to Covid protection levels. The projected completion date has been updated to March 2021.

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 Capital Plan 2021-26 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

ROBERT EMMOTT
EXECUTIVE DIRECTOR OF CORPORATE SERVICES

15 APRIL 2021

2020/21 DUNDEE CITY COUNCIL CAPITAL EXPENDITURE MONITORING TO 28 FEBRUARY 2021

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 28.2.2021 as a % of Revised Budget</u>
GENERAL SERVICES						
<u>Capital Expenditure</u>						
Work and Enterprise	7,813	(1,656)	6,157	6,157	-	73%
Children & Families	3,626	(176)	3,450	3,450	-	69%
Health, Care & Wellbeing	2,058	(463)	1,595	1,595	-	44%
Community Safety & Justice	17,335	(2,028)	15,307	15,307	-	71%
Service Provision	14,655	(2,653)	12,002	12,002	-	73%
Building Strong Communities - Non Housing HRA Element	1,007	(302)	705	705	-	50%
Capital Expenditure 2020/21	46,494	(7,278)	39,216	39,216	-	70%
<u>Capital Resources</u>						
Expenditure Funded from Borrowing	21,392	(6,103)	15,289	15,289		
General Capital Grant	16,560		16,560	16,560		
Capital Grants & Contributions - project specific	7,042	(1,175)	5,867	5,867		
Capital Receipts - Sale of Assets	1,500		1,500	1,500		
Capital Resources 2020/21	46,494	(7,278)	39,216	39,216		
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 28/02/2021 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Central Waterfront	6,765	(1,266)	5,499	5,499	23,302	47,064	47,064	Mar-24	Mar-24
(Less External Funding)	(851)	(189)	(1,040)	(1,040)		(656)	(1,052)	Mar-21	Mar-21
Economic Development Fit Out	10		10	10	2	1,000	1,000	Tender not yet approved	
Dundee Railway Station	56		56	56	40,105	38,000	40,590	Dec-17	Jul-18
(Less External Funding)					(8,316)	(6,008)	(8,316)	Dec-17	Jul-18
City Quay	10		10	10	4	42	42	Mar-22	Mar-22
Lochee Community Regeneration	25		25	25	0	25	25	Mar-21	Mar-21
Vacant & Derelict Land Fund Programme					14,964	15,304	15,304	Mar-22	Mar-22
(Less External Funding)					(14,572)	(14,913)	(14,913)	Mar-22	Mar-22
Tay Cities						4,050	4,050	Tender not yet approved	
Dundee Heritage Trust for Discovery Point	200		200	200	500	500	500	Mar-21	Mar-21
District Shopping	17		17	17	16	306	306	Tender not yet approved	
Town Centre Fund	730	(390)	340	340	237	999	999	Aug-20	Jun-21
(Less External Funding)	(730)	390	(340)	(340)	(237)	(999)	(999)	Aug-20	Jun-21
Net Expenditure	6,232	(1,455)	4,777	4,777	56,005	84,714	84,600		
Netted Off Receipts	(1,581)	201	(1,380)	(1,380)	(23,125)	(22,576)	(25,280)		
Gross Expenditure	7,813	(1,656)	6,157	6,157	79,130	107,290	109,880		

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 2021-26

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 28/02/2021 £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	
(Less External Funding)					(20,363)	(20,363)	(20,363)		
Baldragon Replacement	24		24	24	1,449	1,500	1,473	Dec-17	Dec-17
School Estate Investment	269		269	269	867	60,325	60,325	Tender not yet approved	
Fairbairn Street Young Persons House	50		50	50		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	3,214	(176)	3,038	3,038	10,168	12,997	12,997	Mar-22	Mar-22
Net Expenditure	3,626	(176)	3,450	3,450	24,428	88,890	88,863		
Receipts					(20,363)	(20,363)	(20,363)		
Gross Expenditure	3,626	(176)	3,450	3,450	44,791	109,253	109,226		

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 2021-26
N/A Prior to 1.4.15 - Approved prior to reports including completion dates

HEALTH, CARE & WELLBEING

Appendix 2

Project/Nature of Expenditure	Note 1								Approved Completion Date	Projected/ Actual Completion Date
	Approved Budget 2020/21 £000	Total Adjusts £000	Revised Budget 2020/21 £000	Projected Outturn 2020/21 £000	Actual Project Cost to 28/02/2021 £000	Current Approved Project Cost £000	Projected Total Cost £000			
Parks & Open Spaces	1,051	(239)	812	812	1,526	1,975	1,975	Mar-21	Mar-21	
(Less External Funding)	(7)	(4)	(11)	(11)	(48)	(58)	(58)	Mar-21	Mar-21	
Sports Facilities					597	588	588	Mar-21	Mar-21	
LACD Projects	250		250	250		7,174	7,174	Mar-25	Mar-25	
Regional Performance Centre for Sport	604	(224)	380	380	31,884	32,125	32,340	Aug-19	Oct-19	
(Less External Funding)		(380)	(380)	(380)	(9,061)	(8,000)	(9,428)	Aug-19	Aug-19	
Social Care	153		153	153	1,395	3,698	3,698	Mar-21	Mar-22	
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						3,187	3,187	Mar-23	Mar-23	
Less External Funding						(58)	(58)	Mar-22	Mar-22	
Net Expenditure	2,051	(847)	1,204	1,204	26,354	43,631	42,418			
Receipts	(7)	(384)	(391)	(391)	(9,109)	(12,616)	(14,044)			
Gross Expenditure	2,058	(463)	1,595	1,595	35,463	56,247	56,462			

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 2021-26
N/A Prior to 1.4.15 - Approved prior to reports including completion dates

COMMUNITY SAFETY & JUSTICE

Appendix 2

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 28/02/2021 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
CCTV Project	306	(69)	237	237	1,283	1,433	1,433	Dec-19	Jun-21
(Less External Funding)	(126)	41	(85)	(85)	(231)	(423)	(423)	Dec-19	Jun-21
Coastal Protection Works	9,248	(1,255)	7,993	7,993	8,294	16,241	16,241	Mar-24	Mar-24
(Less External Funding)	(300)		(300)	(300)	(262)	(562)	(562)	Mar-21	Mar-21
Broughty Ferry to Monifieth Active Travel Improvements	367		367	367		9,367	9,367	Mar-23	Mar-23
(Less External Funding)	(367)		(367)	(367)		(9,367)	(9,367)	Mar-23	Mar-23
Flood Risk Management						1,297	1,297	Mar-25	Mar-25
Road Schemes/Minor Schemes	1,952	(236)	1,716	1,716	949	1,716	1,716	Mar-21	Mar-21
(Less External Funding)	(720)	66	(654)	(654)		(654)	(654)	Mar-21	Mar-21
Street Lighting Renewal	700		700	700	539	700	700	Mar-21	Mar-21
LED Street Lighting Installations	90		90	90	3,740	4,800	3,838	Mar-21	Mar-21
Road Reconstructions/Recycling	2,415	351	2,766	2,766	2,016	2,766	2,766	Mar-21	Mar-21
Bridge Assessment Work Programme	588	10	598	598	556	816	816	Mar-21	Mar-21
(Less External Funding)	(62)	(10)	(72)	(72)	(115)	(115)	(115)	Mar-21	Mar-21
Regional Transport Partnership					132	329	329	Mar-21	Mar-21
Low Emission Zone	124	(124)			399	523	523	Mar-21	Mar-21
(Less External Funding)	(124)	124			(399)	(523)	(523)	Mar-21	Mar-21
Council Roads and Footpaths - Other	745	(405)	340	340	249	340	340	Mar-21	Mar-21
Smart Cities - Mobility Innovation Living Laboratory	500	(300)	200	200	439	1,407	1,407	Mar-21	Jun-21
(Less External Funding)	(351)	206	(145)	(145)	(241)	(839)	(839)	Jun-21	Jun-21
Net Expenditure	15,285	(1,601)	13,684	13,684	17,348	29,252	28,290		
Receipts	(2,050)	427	(1,623)	(1,623)	(1,248)	(12,483)	(12,483)		
Gross Expenditure	17,335	(2,028)	15,307	15,307	18,596	41,735	40,773		

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 N/A Prior to 1.4.15 - Approved prior to reports including completion dates

SERVICE PROVISION

Appendix 2

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 28/02/2021 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Demolition of Surplus Properties & Remediation Works	373	(148)	225	225	622	722	722	Mar-21	Mar-21
Low Carbon Transport	30		30	30	14	850	850	Mar-22	Mar-22
Cemeteries	106	(19)	87	87	14	87	87	Mar-21	Mar-21
Contaminated Land	113	(60)	53	53	7	53	53	Mar-21	Mar-22
Recycling & Waste Management	251		251	251	207	300	300	Mar-21	Mar-22
Recycling Initiatives	60		60	60	46	537	537	Mar-22	Mar-22
Riverside Recycling Site						823	823	Mar-21	Mar-22
Baldovie Recycling Centre	69		69	69	142	186	186	Mar-21	Mar-21
Construction Of Salt Barn	75		75	75	49	653	653	Aug-21	Aug-21
Purchase Computer Equipment	1,597		1,597	1,597	325	1,597	1,597	Mar-21	Mar-21
(Less External Funding)	(650)		(650)	(650)	(509)	(650)	(650)	Mar-21	Mar-21
Replacement of Major Departmental Systems	1,222		1,222	1,222	2,501	2,619	2,619	Mar-21	Mar-21
Purchase Desktop Collaboration Platform	614		614	614	614	1,841	1,841	Mar-23	Mar-23
Data Centre	180		180	180	180	386	386	Mar-21	Mar-21
Asset Management Replacement System						150	150	Tender not yet Approved	
Smart Cities Digital/ICT Investment	104		104	104	251	774	774	Mar-22	Mar-22
Property Development & Improvement Programme									
Industrial Estates Improvements	20		20	20	4	22	22	Apr-21	Apr-21
Shopping Parade Improvements	29		29	29		29	29	Mar-21	Mar-21
Structural Improvements & Property Upgrades	1,008	(172)	836	836	1,445	1,509	1,509	Mar-21	Mar-21
(Less External Funding)		(36)	(36)	(36)		(36)	(36)	Mar-21	Mar-21
Lifecycle Improvements	485	(285)	200	200	503	595	595	Apr-21	Apr-21
Heating & Ventilation Systems	10		10	10	166	172	172	Mar-21	Mar-21

SERVICE PROVISION

Appendix 2

Project/Nature of Expenditure	Note 1							Approved Completion Date	Projected/Actual Completion Date
	Approved Budget 2020/21 £000	Total Adjusts £000	Revised Budget 2020/21 £000	Projected Outturn 2020/21 £000	Actual Project Cost to 28/02/2021 £000	Current Approved Project Cost £000	Projected Total Cost £000		
Roof Replacement/Improvement Programme	648	(173)	475	475	615	670	670	Mar-21	Mar-21
Window Replacement	309		309	309	530	584	584	Mar-21	Mar-21
Electrical Upgrades	83		83	83	253	288	288	Mar-21	Mar-21
Toilet Upgrades	155		155	155	114	168	168	Mar-21	Mar-21
Disabled Access	51		51	51	1	92	92	Mar-21	Mar-21
Health & Safety Works	408	(130)	278	278	490	641	641	Mar-21	Mar-21
Sustainable Projects	327	(127)	200	200	1,434	1,982	1,982	Mar-21	Mar-21
Upgrade of City Square East & West Wing	1,828	(303)	1,525	1,525	3,889	5,000	5,000	Aug-20	Aug-21
Property Rationalisation					238	1,168	1,168	Mar-23	Mar-23
Depot Rationalisation Programme	118	(93)	25	25	20	4,400	4,400	Tender not yet approved	
DCA General Upgrades		45	45	45	59	59	59	Mar-21	Mar-21
Procurement Costs	119		119	119	122	119	119	Mar-21	Mar-21
Capitalisation of Borrowing Costs	280	(280)						Mar-21	Mar-21
Contingency/COVID 19 Capital Expenditure	168		168	168		1,228	1,228	Mar-21	Mar-21
Vehicle Fleet Purchases	1,207	17	1,224	1,224	3,497	3,659	3,659	Mar-21	Mar-21
(Less Sale of Vehicles & Equipment)	(75)	(17)	(92)	(92)	(92)	(92)	(92)	Mar-21	Mar-21
Go Ultra Low City Scheme					1,550	1,646	1,646	Mar-22	Mar-22
(Less External Funding)					(1,494)	(1,494)	(1,494)	Mar-22	Mar-22
ULEV Taxi Infrastructure					379	479	479	Mar-22	Mar-22
(Less External Funding)					(379)	(479)	(479)	Mar-22	Mar-22
Low Carbon Travel & Transport Challenge Fund for Multi Storey EV Charging Hubs	275	(271)	4	4	1,203	1,750	1,750	Mar-22	Mar-22
Less External Funding	(255)	255			(847)	(1,425)	(1,170)	Mar-22	Mar-22

SERVICE PROVISION

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 28/02/2021 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Local Authority Installation Programme	263		263	263	351	388	388	Mar-21	Mar-21
(Less External Funding)	(263)		(263)	(263)	(90)	(388)	(388)	Mar-21	Mar-21
Switched on Towns and Cities	750	(235)	515	515	732	1,188	1,188	Dec-21	Dec-21
(Less External Funding)	(750)	235	(515)	(515)	(664)	(1,188)	(1,188)	Dec-21	Dec-21
Switched on Fleet Low Emission Heavy Good Vehicle	723		723	723	723	723	723	Mar-20	Jul-20
(Less External Funding)	(723)		(723)	(723)	(723)	(723)	(723)	Mar-20	Jul-20
Clean Streets Electric Vehicle Infrastructure - Pop up Chargers	300	(192)	108	108	50	543	543	Mar-21	Jun-21
(Less External Funding)	(300)	192	(108)	(108)	(26)	(543)	(543)	Mar-21	Jun-21
Switched on Fleets - Part 1 2020/21 - Infrastructure	60		60	60		61	61	Jan-21	Jan-21
(Less External Funding)	(60)		(60)	(60)		(60)	(60)	Jan-21	Jan-21
Switched on Fleets - Part 2 - Zero Emission Vehicle and Charge Point Infrastructure Procurement	237	(227)	10	10	10	1,032	1,032	Mar-22	Mar-22
(Less External Funding)	(237)	227	(10)	(10)		1,032	1,032	Mar-22	Mar-22
Net Expenditure	11,342	(1,797)	9,545	9,545	18,526	35,727	35,982		
Netted Off Receipts	(3,313)	856	(2,457)	(2,457)	(4,824)	(6,046)	(5,791)		
Gross Expenditure	14,655	(2,653)	12,002	12,002	23,350	41,773	41,773		

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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 28/02/2021 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
NON HOUSING HRA ELEMENT									
Community Regeneration Fund	584	(217)	367	367	32	387	387	Mar-21	Mar-21
Participatory Budget						100	100	Mar-21	Mar-21
Gypsy Traveller Site, Balmuir Wood	141	(85)	56	56		141	141	Mar-21	Mar-21
(Less External Funding)	(91)	85	(6)	(6)		(91)	(91)	Mar-21	Mar-21
Menzieshill - Community Provision	90		90	90	12,879	13,250	13,190	Apr-19	Aug-19
(Less Regeneration Funding)					(1,320)	(1,320)	(1,320)	Mar-18	Mar-18
Community Centres	7		7	7	693	1,696	1,696	Mar-23	Mar-23
Mill O Mains	185		185	185	323	1,750	1,750	Tender not yet approved	
Net Expenditure	916	(217)	699	699	12,607	15,913	15,853		
Receipts	(91)	85	(6)	(6)	(1,320)	(1,411)	(1,411)		
Gross Expenditure	1,007	(302)	705	705	13,927	17,324	17,264		

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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 28/02/2021	Projected Outturn 2020/21 £000	Actual Project Cost to 28/02/2021 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Free from Serious Disrepair - Roofs	1,756	(536)	1,220	1,007	1,220	1,933	2,146	2,146	Mar-21	Mar-21
Roughcast/Walls	330	(48)	282	103	282	550	731	731	Mar-21	Mar-21
Windows	153	(94)	59	35	59	1,376	1,400	1,400	Mar-21	Mar-21
Energy Efficient										
External Insulation and Cavity Fill	1,147	(152)	995	991	995	3,839	3,843	3,843	Mar-21	Mar-21
Heating Replacement	1,129	(218)	911	512	911	1,100	1,541	1,541	Mar-21	Mar-21
Boiler Replacement	30		30	24	30	24	30	30	Tender not yet Approved	
Renewable Initiatives/Gas Services	10	(9)	1	1	1	1	10	10	Tender not yet Approved	
Healthy, Safe and Secure										
Door Entry System/Secure Doors	63		63	3	63	3	63	63	Mar-21	Mar-21
Door Entry Replacement									Tender not yet Approved	
Smoke Detector Programme	1,750	100	1,850	1,471	1,850	6,150	8,357	8,357	Jan-21	Mar-22
MSD Fire Safety Measures	50		50	44	50	44	50	50	Tender not yet Approved	
Multi Storey Development Improvements	597	32	629	447	629	944	1,127	1,127	Mar-21	Mar-21
Electrical Upgrading	5		5	2	5	2	5	5	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 28/02/2021	Projected Outturn 2020/21 £000	Actual Project Cost to 28/02/2021 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Miscellaneous										
Fees	82		82	48	82	48	82	82	Mar-21	Mar-21
Disabled Adaptations	600		600	448	600	448	600	600	Mar-21	Mar-21
Integrated Management System	70		70	35	70	366	753	819	Mar-21	Mar-23
Water Tanks	7		7		7		7	7	Tender not yet Approved	
Modern Facilities & Services										
Increased Supply of Council Housing	1,885	(105)	1,780	1,233	1,780	19,343	19,689	20,295	Mar-21	Jul-21
(Less External Funding)							(7,458)	(8,227)	Mar-21	Mar-21
Demolitions	202	(32)	170	83	170	101	383	383	Jun-21	Jun-21
Community Care										
Sheltered Lounge/Warden Call System Upgrades	170	(40)	130	104	130	104	130	130	Mar-19	Mar-21
Net Expenditure	10,036	(1,102)	8,934	6,591	8,934	36,376	33,489	33,392		
Receipts							(7,458)	(8,227)		
Gross Expenditure	10,036	(1,102)	8,934	6,591	8,934	36,376	40,947	41,619		

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	<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 28 Feb 2021 £000</u>	<u>Projected Outturn 2020/21 £000</u>	<u>Variance £000</u>	<u>Actual Spend to 28.2.2021 as a % of Revised Budget</u>
BUILDING STRONG COMMUNITIES - HOUSING HRA ELEMENT							
Capital Expenditure 2020/21							
Free from Serious Disrepair - Roofs	1,757	(537)	1,220	1,007	1,220		83%
Roughcast/Walls	330	(48)	282	103	282		37%
Free from Serious Disrepair - Windows	153	(94)	59	35	59		59%
Energy Efficiency - External Insulation and Cavity Fill	1,147	(152)	995	991	995		100%
Energy Efficiency - Heating Replacement	1,128	(217)	911	512	911		56%
Energy Efficiency - Boiler replacement	30		30	24	30		80%
Renewable Initiatives/Gas Services	10	(9)	1	1	1		100%
Healthy, Safe & Secure - Door Entry System & Secure Doors	63		63	3	63		5%
Healthy, Safe & Secure - Smoke Detection Programme	1,750	100	1,850	1,471	1,850		80%
Healthy, Safe & Secure - MSD Fire Safety Improvements	50		50	44	50		88%
Multi Storey Development Improvements	597	32	629	447	629		71%
Electrical Upgrading	5		5	2	5		40%
Miscellaneous - Fees	82		82	48	82		59%
Miscellaneous - Disabled Adaptations	600		600	448	600		75%
Integrated Management System	70		70	35	70		50%
Water Pumps and Tanks	7		7		7		0%
Increase Supply of Council Housing	1,885	(105)	1,780	1,233	1,780		69%
Demolitions	202	(32)	170	83	170		49%
Community Care - Sheltered Lounge/Warden Call System Upgrades	170	(40)	130	104	130		80%
Capital Expenditure 2020/21	10,036	(1,102)	8,934	6,591	8,934		74%
Capital Resources 2020/21							
Expenditure Funded from Borrowing	7,275	(1,102)	6,173	4,649	6,173		
Capital Receipts, Grants & Contributions - project specific							
Scottish Government Grants			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	543	682		
Capital Receipts:-							
Sale of Assets - Land	1,060		1,060	831	1,060		
Sale of Assets - Fleming Trust							
Sale Assets - Last in Block	569		569	568	569		
	10,036	(1,102)	8,934	6,591	8,934		
Capital Expenditure as % of Capital Resources	100%		100%		100%		

