

REPORT TO: POLICY AND RESOURCES COMMITTEE – 28 SEPTEMBER 2020

REPORT ON: CAPITAL EXPENDITURE MONITORING 2020/21

REPORT BY: EXECUTIVE DIRECTOR OF CORPORATE SERVICES

REPORT NO: 199-2020

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 Capital Plan 2020-25.

2.2 Report 223-2020 to Policy and Resources Committee on 28th September will update the Capital Plan 2020-25. This review of the capital plan will reflect the impact of COVID19 on capital projects, both financially and timescales, and also any impact on potential reduction in capital expenditure which may be required to deal with the overall financial impact of COVID19 on the Council.

3 FINANCIAL IMPLICATIONS

3.1 This report shows the latest projections for 2020/21 expenditure and for the projected total cost as at 31 August 2020. An explanation of the major variances is shown in Section 5 and 6 of the report.

4 BACKGROUND

4.1 The General Services Capital Programme 2020/21 Capital Plan 2020-25 was approved at Policy and Resources Committee on 24 February 2020 (Report 61-2020, Article X refers). 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 2020-25 which was approved at Policy and Resources Committee on 24 February 2020 (Report 61-2020, Article X 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 31 August 2020 is 9% of the Revised Budget 2020/21 compared to 18% for the same period last year.

5.2 2020/21 Expenditure Variations

Appendix 1, which details the position to the end of August 2020, shows a revised projected outturn for 2020/21 of £66,482m, a decrease of £14.840m since the last capital monitoring report was submitted to Policy and Resources Committee on 24 August 2020 (Report 170-2020, Article XX refers). The main reasons for the movement are detailed in points 5.2.1 to 5.2.21 below:

- 5.2.1 Sustainable Projects – Non-Domestic Energy Efficiency Works Phase 3 (Service Provision) – Reduction in projected expenditure of £2.7m in 2020/21. As a result of COVID 19, the progress on this project has been delayed due to restricted access to council properties in order to carry out surveys etc, as wellbeing of staff and property occupants is paramount. It is anticipated that the works will now be carried out in 2021/22. The budget will be required in 2021/22 and will be funded from borrowing.
- 5.2.2 Upgrade of City Square East & West Wing (Service Provision) – Reduction in projected expenditure of £547,000 in 2020/21 on the upgrade of the West Wing City Square. These works were effected by the four month lockdown on site. The works have now recommenced on a soft start basis, with progress being affected by additional COVID 19 safety measures in line with Scottish Government guidance. The construction programme is currently being revised with a site completion date and subsequent fit out timescale to be finalised. The budget will be required in 2021/22 and will be funded from borrowing.
- 5.2.3 Coastal Protection Works (Community Safety & justice) – Reduction in projected expenditure of £1.728m in 2020/21 for various projects within the programme. Site start, for Broughty Ferry Flood Prevention works, delayed due to COVID 19 lockdown. The budget has been rephased to reflect the latest programme of works from the contractor. The project brief and design for the other schemes are not as advanced as previously anticipated. The budgets 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 projects, are still within the overall completion of the coastal works.
- 5.2.4 Mill O Mains Community Facilities (Building Strong Communities) – Reduction in projected expenditure of £427,000 in 20/21. Due to COVID 19 disruption, the project development and procurement has been delayed. Tenders are anticipated in October with Committee reporting December 2020/January 2021, with a start on site shortly thereafter. There will be a reduction in borrowing in 2020/21 and corresponding increase in 2021/22.
- 5.2.5 Purchase of Computers (Service Provision) – Reduction in projected expenditure of £600,000 in 2020/21 on IT Infrastructure due to major refresh of IT server hardware being rescheduled for 2021/22. The budget will be required in 2021/22 and will be funded from borrowing.
- 5.2.6 Data Centre (Service Provision) – Reduction in projected expenditure of £221,000 in 2020/21. As a result of COVID 19, delays in the provision of connectivity by major telecoms companies has resulted in the rescheduling of the project timescales. The budget will be required in 2021/22 and will be funded from borrowing.
- 5.2.7 Economic Development Fitout (Work & Enterprise) – Reduction in projected expenditure of £500,000 in 2020/21. As a result of COVID 19, the projects design development are not as advanced as previously anticipated. The design brief has now recommenced and projects will go to committee for tender approval, in due course. The budget will be required in 2021/22 and will be funded from borrowing.
- 5.2.8 Fairbairn Street Young Persons Unit (Children & Families) – Reduction in projected expenditure of £1.000m in 2020/21. The scoping of the project and technical design had been affected by COVID 19, however the project is now progressing and is at briefing stage. The budget will be required in 2021/22 and will be funded from borrowing.

- 5.2.9 School Estate Investment (Children & Families) – Reduction in projected expenditure of £1.844m in 2020/21 on Braeview/Craigie Campus. The project development has been affected by Covid-19, and is awaiting completion of formal consultation and further guidance from Scottish Futures Trust regarding funding proposals. The budget will be required in future years and will be funded from borrowing.
- 5.2.10 Depot Rationalisation Programme (Service Provision) – Reduction in projected expenditure of £880,000 in 2020/21. The briefing of the project and concept design had been affected by COVID 19, however the precontract stage is now progressing. The budget will be required in 2021/22 and will be funded from borrowing.
- 5.2.11 Bell Street Multi Storey Car Park (Service Provision) – Reduction in projected expenditure of £695,000 in 2020/21. The design brief is underway with appropriate options being developed. The budget has been rephased to reflect the latest anticipated timescales for delivery of the project. There will be a reduction in borrowing in 2020/21 and corresponding increase in 2021/22.
- 5.2.12 Community Centres (Building Strong Communities) – Reduction in projected expenditure of £646,000 in 2020/21 on community facilities in Broughty Ferry. As a result of COVID 19, the design development of the works involved are not as advanced as previously anticipated. The design brief has now recommenced and projects will go to committee for tender approval, in due course. There will be a reduction in borrowing in 2020/21 and corresponding increase in 2021/22.
- 5.2.13 Tay Cities (Work & Enterprise) –The Tay Cities Deal is progressing to final deal signing. This will see Scottish Government and UK Government investment of £300m over a 10-15 year period.
- Tay Cities Deal will see investment subject to Full Business Case approval in areas including University of Abertay Cyber Security Centre of Excellence and the University of Dundee Growing the Biomedical Cluster project. There will be a reduction in borrowing for the Council in 2020/21 and corresponding increase in 2021/22 of £1.050m to reflect the revised financial profile.
- 5.2.14 LACD projects (Health, Care & Wellbeing) – Reduction in projected expenditure of £2.100m in 2020/21. As a result of COVID 19, the design development of the works involved are not as advanced as previously anticipated. There will be a reduction in borrowing in 2020/21 and corresponding increase in 2021/22.
- 5.2.15 Social Care (Health, Care & Wellbeing) – Reduction in projected expenditure of £220,000 in 2020/21 on Strategic Funding for Older People and Adults. Due to the COVID 19 coronavirus, all resources have been diverted to the response. As a result the design options are not as advanced as previously anticipated. There will be a reduction in borrowing in 2020/21 and corresponding increase in 2021/22.
- 5.2.16 Social Care (Health, Care & Wellbeing) – Reduction in projected expenditure of £570,000 in 2020/21 on New Build at Whitfield. The project is currently at the design stage and progressing tender documents with the contractor, taking account of the additional measures required on site to comply with health & safety guidelines as a result of COVID 19. It is anticipated that work will start on site in January 2021. There will be a reduction in borrowing in 2020/21 and corresponding increase in 2021/22.
- 5.2.17 Demolition of Surplus Properties (Service Provision) – Reduction in projected expenditure of £277,000 in 2020/21. The project brief for the various demolitions are underway again. The rephasing of the budget reflects when these properties will be demolished. There will be a reduction in borrowing in 2020/21 and corresponding increase in 2021/22.
- 5.2.18 Construction of Salt barn (Service Provision) – Reduction in projected expenditure of £570,000 in 2020/21. As a result of COVID 19, the tendering process and start on site required to be postponed to avoid site works taking place during the salt and gritting programme for this winter. Start on site is now programmed for spring 2021. There will be a reduction in borrowing in 2020/21 and corresponding increase in 2021/22.
- 5.2.19 Property Development and Improvement Programme (Service Provision) – Reduction in projected expenditure of £1.423m on numerous projects. The delivery of these programme of works has been affected by the four month lockdown due to the coronavirus. The revised phasing reflects the projects that can be delivered before the end of March 2021. There will be a reduction in borrowing in 2020/21 and corresponding increase in 2021/22.

5.2.20 Low Carbon Transport Initiative – Hydrogen (Health, Care & Wellbeing) – Reduction in projected expenditure of £5.447m in 2020/21. The business case for this multi-agency project remains under review due to challenges in the supply chain, financial case and pressures caused within the public transport sector due to COVID 19. The budget has been rephased to reflect latest projections. The budget will be required in 2021/22 and will be funded from a combination of borrowing and capital grants and contributions.

5.2.21 Central Waterfront (Work & Enterprise) – Reduction in projected expenditure of £964,000 in 2020/21 on Site 6. In view of the global down-turn in tourism due to COVID 19, additional hotel capacity is not anticipated to be required in the short-term, and a review of site 6 is being carried out to allow the remainder of the site to be developed. The letting of the office block at site 6 allows the potential 'flip' of Growth Accelerator funding to other job creating uses within the central waterfront area, and this will be explored in more detail in a future report to members. The budget has been rephased to reflect latest projections. 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	39,187	1,632	40,819	40,819	-
General Capital Grant	16,115	445	16,560	16,560	-
Capital Grants & Contributions	8,387	(784)	7,603	7,603	-
Capital Receipts – Sale of Assets	<u>1,500</u>	-	<u>1,500</u>	<u>1,500</u>	-
	<u>65,189</u>	<u>1,293</u>	<u>66,482</u>	<u>66,482</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)	66,482

5.5 Projected Total Cost Variations

5.5.1 Officers are currently reviewing the capital programme to ascertain the impact of any additional costs resulting from further health & safety measures required as a result of COVID 19. Report 223-2020, to Policy & Resources Committee 28th September 2020, will update on any known additional costs as a result of COVID 19.

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

Officers are currently reviewing the capital programme to ascertain the impact of COVID19 on estimated project completion dates. Report 223-2020, to Policy & Resources Committee 28th September 2020, will update on any known implications on completion dates as a result of COVID 19.

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 31 August 2020 is 3% of the revised budget 2020/21 compared to 29% for the same period last year. Projects were suspended in March 2020 in line with Scottish Government Guidance due to the COVID 19 pandemic.

The latest capital monitoring statement shows a Projected Outturn of £23.431m, a decrease of £6.558m since the last capital monitoring report was submitted to Policy & Resources Committee on 24 August 2020 (Report 170-2020, Article XX refers). The main reasons for this movement are detailed in points 6.1.1 to 6.1.8 below.

- 6.1.1 Free from Serious Disrepair – Roofs – The projected expenditure has decreased by £213,000 in 2020/21. A project review has highlighted that individual projects will be completed in this financial year, however there will be slippage due to COVID 19 which has meant the remainder will fall in to 2021/22. There will be a decrease in borrowing in 2020/21 with a corresponding increase in 2021/22.
- 6.1.2 Energy Efficiency – Windows – The projected expenditure has decreased by £1.088m. Due to the impact of COVID 19 and the requirement to undertake internal work, these projects have been delayed and are due to start onsite in September 2020 in line with Scottish Government guidance meaning several programmes will fall in to 2021/22. There will be a decrease in borrowing in 2020/21 with a corresponding increase in 2021/22.
- 6.1.3 Energy Efficiency – External Insulation and Cavity Fill. The projected expenditure in 2020/21 has decreased by £1.438m due to the impact of COVID 19. Due to this, not all sites will complete within this financial year and so there will be slippage in to 2021/22. There will be a decrease in borrowing in 2020/21 with a corresponding increase in 2021/22.
- 6.1.4 Energy Efficiency – Boiler Replacement -The projected expenditure in 2020/21 has decreased by £568,000. Due to the impact of COVID 19 and the requirement to undertake internal work, these projects have been delayed are due to start onsite in September 2020 in line with Scottish Government guidance meaning several programmes will fall in to 2021/22. There will be a decrease in borrowing in 2020/21 with a corresponding increase in 2021/22.
- 6.1.5 Healthy, Safe & Secure - Door Entry System & Secure Doors – The projected expenditure in 2020/21 has decreased by £100,000. A project review has highlighted individual projects will be completed this financial year however there will be slippage due to COVID 19 which has meant the remainder of projects will fall in to 2021/22. There will be a decrease in borrowing in 2020/21 with a corresponding increase in 2021/22.
- 6.1.6 Healthy, Safe & Secure - MSD Fire Safety Improvements – The projected expenditure has decreased by £1.125m in 2020/21. The impact of COVID 19 has meant the Fire Safety Investment Programme has been delayed. Tenders will be sought as agreed at Neighbourhood Services Committee on 24 August 2020 (Report 18-2020, Article III refers) with a further report to be submitted for review and consideration.
- 6.1.7 Multi Story Development Improvements – The projected expenditure has decreased by £1.639m in 2020/21. Impact due to COVID 19 and design has meant programmes will slip in to 21/22. There will be a decrease in borrowing in 2020/21 with a corresponding increase in 2021/22.
- 6.1.8 Increase Supply of Council Housing – Murrayfield Avenue Whitfield projected expenditure has decreased by £3.267m in 2020/21. The Impact of COVID 19 has delayed the delivery if the project and the start onsite date therefore the project has been updated to reflect the latest estimated timescales of the project. This budgeted expenditure will be funded from a combination of borrowing and a Scottish Government grant.

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 COVID19 workplace guidelines, and to safeguard the welfare of construction employees. In addition, the phasing of projects is being reviewed as we progress in to Phase 4 of the Scottish Governments Route Map to Recovery to determine what will be delivered during the rest of 2020/21, and to determine what projects will require to be transferred into future years. This exercise 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.

6.2.1 Sale of Assets projected expenditure has decreased by £2.000m in 2020/21. Slippage in the Increased Supply of Council Housing Development programme due to COVID 19 has meant this capital receipt is now estimated to be received in 2021/22.

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	22,829	(3,558)	19,271	19,271	-
Capital Grants & Contributions	1,984	(1,000)	984	984	-
Capital Receipts – Sale of Assets	4,494	(2,000)	2,494	2,494	-
Receipts from Owners	682	-	682	682	-
	<u>29,989</u>	<u>(6,558)</u>	<u>23,431</u>	<u>23,431</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)	23,431

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 projected total cost 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, will result 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, will be monitored and if these costs cannot be contained within the overall project cost, then a funding source will require to be identified. Project inflation, as a result of COVID 19 lockdown, will also have to be considered.
- 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 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
2020

17 SEPTEMBER

2020/21 DUNDEE CITY COUNCIL CAPITAL EXPENDITURE MONITORING TO 31 AUGUST 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 31.08.2020 as a % of Revised Budget (Note 1)</u>
GENERAL SERVICES						
<u>Capital Expenditure</u>						
Work and Enterprise	9,760	(294)	9,466	9,466	-	5%
Children & Families	5,944	(1,456)	4,488	4,488	-	9%
Health, Care & Wellbeing	11,376	(6,158)	5,218	5,218	-	4%
Community Safety & Justice	21,087	1,724	22,811	22,811	-	9%
Service Provision	24,518	(1,858)	22,660	22,660	-	12%
Building Strong Communities - Non Housing HRA Element	2,104	(265)	1,839	1,839	-	-6%
Capital Expenditure 2020/21	74,789	(8,307)	66,482	66,482	-	9%
<u>Capital Resources</u>						
Expenditure Funded from Borrowing	39,187	1,632	40,819	40,819		
General Capital Grant	16,115	445	16,560	16,560		
Capital Grants & Contributions - project specific	8,387	(784)	7,603	7,603		
Capital Receipts - Sale of Assets	1,500		1,500	1,500		
Capital Resources 2020/21	65,189	1,293	66,482	66,482		
Capital Expenditure as % of Capital Resources	115%		100%	100%		

Note 1 - the negative % actual expenditure to revised budget is as a result of retentions on projects, accounted for in 2019/20, not yet released for payment.

WORK & ENTERPRISE

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 31/08/2020 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Central Waterfront	6,664	641	7,305	7,305	18,631	45,045	45,173	Mar-24	Mar-24
(Less External Funding)	(456)	(200)	(656)	(656)	(37,220)	(649)	(659)	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	40,095	38,000	40,590	Dec-17	Jul-18
(Less External Funding)					(8,316)	(6,008)	(8,316)	Dec-17	Jul-18
City Quay		39	39	39	3	42	42	Mar-21	Mar-21
Lochee Community Regeneration	14	11	25	25	1,983	2,008	2,008	Mar-21	Mar-21
Vacant & Derelict Land Fund Programme	341		341	341	14,964	15,304	15,304	Mar-21	Mar-21
(Less External Funding)	(341)		(341)	(341)	(14,572)	(14,913)	(14,913)	Mar-21	Mar-21
Tay Cities	1,050	(1,050)				4,050	4,050	Tender not yet approved	
Dundee Heritage Trust for Discovery Point	200		200	200	300	500	500	Mar-21	Mar-21
District Shopping	296	(6)	290	290	16	306	306	Tender not yet approved	
Town Centre Fund	695	15	710	710	44	735	735	Aug-20	Mar-21
(Less External Funding)	(695)	(15)	(710)	(710)	(44)	(735)	(735)	Aug-20	Mar-21
Net Expenditure	8,268	(509)	7,759	7,759	15,884	84,685	85,085		
Netted Off Receipts	(1,492)	(215)	(1,707)	(1,707)	(60,152)	(22,305)	(24,623)		
Gross Expenditure	9,760	(294)	9,466	9,466	76,036	106,990	109,708		

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

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 31/08/2020 £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	1,990	(1,721)	269	269	725	85,824	85,824	Tender not yet approved	
Fairbairn Street Young Persons House	1,000	(900)	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	2,954	1,072	4,026	4,026	8,332	12,997	12,997	Mar-22	Mar-22
Net Expenditure	5,944	(1,456)	4,488	4,488	42,813	134,752	134,725		
Receipts									
Gross Expenditure	5,944	(1,456)	4,488	4,488	42,813	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

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 31/08/2020 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Parks & Open Spaces	1,801	456	2,257	2,257	1,464	3,734	3,734	Mar-21	Mar-21
(Less External Funding)					(44)	(68)	(68)	Mar-21	Mar-21
Sports Facilities	345	491	836	836	344	1,180	1,180	Mar-21	Mar-21
LACD Projects	2,420	(1,970)	450	450	662	7,174	7,174	Mar-25	Mar-25
Regional Performance Centre for Sport	10	594	604	604	31,848	32,125	32,340	Aug-19	Oct-19
(Less External Funding)					(8,928)	(8,000)	(8,913)	Aug-19	Aug-19
Social Care	950	(437)	513	513	1,395	3,698	3,698	Mar-21	Mar-21
Low Carbon Transport Initiative - Hydrogen	5,350	(5,350)			53	7,500	7,500	Tender not yet approved	
(Less External Funding)	(4,350)	4,350				(4,500)	(4,500)	Tender not yet approved	
Sustainable Transport	500	58	558	558		558	558	Mar-21	Mar-21
Less External Funding		(58)	(58)	(58)		(58)	(58)	Mar-21	Mar-21
Net Expenditure	7,026	(1,866)	5,160	5,160	26,794	43,343	42,645		
Receipts	(4,350)	4,292	(58)	(58)	(8,972)	(12,626)	(13,539)		
Gross Expenditure	11,376	(6,158)	5,218	5,218	35,766	55,969	56,184		

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

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 31/08/2020 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
CCTV Project		306	306	306	1,183	1,433	1,433	Dec-19	Dec-20
(Less External Funding)		(126)	(126)	(126)	(231)	(423)	(423)	Dec-19	Dec-20
Coastal Protection Works	13,199	(51)	13,148	13,148	3,716	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	417	Mar-21	Mar-21
Road Schemes/Minor Schemes	1,569	726	2,295	2,295	27	2,295	2,295	Mar-21	Mar-21
(Less External Funding)	(244)	(469)	(713)	(713)		(713)	(713)	Mar-21	Mar-21
Street Lighting Renewal	1,200	201	1,401	1,401		1,401	1,401	Mar-21	Mar-21
LED Street Lighting Installations		202	202	202	3,636	4,800	3,838	Mar-21	Mar-21
Road Reconstructions/Recycling	2,500	(85)	2,415	2,415		2,415	2,415	Mar-21	Mar-21
Bridge Assessment Work Programme	1,098	(280)	818	818	287	1,041	1,041	Mar-21	Mar-21
(Less External Funding)		(62)	(62)	(62)	(65)	(105)	(105)	Mar-21	Mar-21
Regional Transport Partnership	170	5	175	175	129	304	304	Mar-21	Mar-21
Low Emission Zone		124	124	124	358	523	523	Mar-21	Mar-21
(Less External Funding)		(124)	(124)	(124)	(523)	(523)	(523)	Mar-21	Mar-21
Council Roads and Footpaths - Other	650	95	745	745		745	745	Mar-21	Mar-21
Smart Cities - Mobility Innovation Living Laboratory	284	481	765	765	616	1,213	1,213	Mar-21	Mar-21
(Less External Funding)	(136)	(279)	(415)	(415)	(241)	(723)	(723)	Jun-21	Jun-21
Net Expenditure	20,407	664	21,071	21,071	8,610	42,957	42,055		
Receipts	(680)	(1,060)	(1,740)	(1,740)	(1,342)	(3,069)	(3,069)		
Gross Expenditure	21,087	1,724	22,811	22,811	9,952	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

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 31/08/2020 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Demolition of Surplus Properties & Remediation Works	500	480	980	980	1,396	2,343	2,343	Mar-21	Mar-21
Bell Street Multi Storey Car Park	725	(695)	30	30		850	850	Mar-22	Mar-22
Cemeteries	110	140	250	250		250	250	Mar-21	Mar-21
Contaminated Land	70	43	113	113		113	113	Mar-21	Mar-21
Recycling & Waste Management	170	189	359	359	104	359	718	Mar-21	Mar-21
Recycling Initiatives		537	537	537	1	537	537	Mar-21	Mar-21
Riverside Recycling Site		23	23	23		23	23	Mar-21	Mar-21
Baldovie Recycling Centre		293	293	293	119	410	410	Mar-21	Mar-21
Construction Of Salt Barn	600	(525)	75	75	31	670	670	Mar-21	Mar-21
Purchase Computer Equipment	1,778	85	1,863	1,863	61	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	1,383	112	1,495	1,495	2,501	2,892	2,892	Mar-21	Mar-21
Purchase Desktop Collaboration Platform	700		700	700	614	1,841	1,841	Mar-23	Mar-23
IT Infrastructure & Software Requirement		3	3	3	147	150	150	Mar-21	Mar-21
Data Centre	368	(203)	165	165	31	386	386	Mar-21	Mar-21
Asset Management Replacement System	150		150	150		150	150	Tender not yet Approved	
Smart Cities Digital/ICT Investment	1,000	465	1,465	1,465	212	1,250	1,250	Mar-22	Mar-22
Property Development & Improvement Programme									
Industrial Estates Improvements- Strathmartine Rd Comm	200	(100)	100	100	2	223	223	Mar-21	Mar-21
Shopping Parade Improvements Castle St Comm	209	(100)	109	109		109	109	Mar-21	Mar-21
Structural Improvements & Property Upgrades	1,300	(292)	1,008	1,008	727	1,693	1,693	Mar-21	Mar-21
Lifecycle Improvements	1,200	(500)	700	700	402	1,095	1,095	Mar-21	Mar-21
Heating & Ventilation Systems	500	(300)	200	200	163	363	363	Mar-21	Mar-21
Roof Replacement/Improvement Programme	820	113	933	933	195	186	186	Mar-21	Mar-21
Window Replacement	400	(91)	309	309	383	559	559	Mar-21	Mar-21
Electrical Upgrades	700	(327)	373	373	231	578	578	Mar-21	Mar-21
Toilet Upgrades		155	155	155	13	315	315	Mar-21	Mar-21
Disabled Access	50	41	91	91		91	91	Mar-21	Mar-21
Health & Safety Works	300	(92)	208	208	367	571	571	Mar-21	Mar-21
Sustainable Projects	3,400	(2,440)	960	960	1,431	2,742	2,742	Mar-21	Mar-21

SERVICE PROVISION

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 31/08/2020 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Upgrade of City Square East & West Wing	2,671	(843)	1,828	1,828	2,673	5,000	5,000	Aug-20	Mar-22
Property Rationalisation	500		500	500	235	735	735	Mar-21	Mar-21
Depot Rationalisation Programme	950	(832)	118	118	6	4,400	4,400	Tender not yet approved	
DCA General Upgrades					58			Mar-21	Mar-21
Procurement Costs	119		119	119		119	119	Mar-21	Mar-21
Capitalisation of Borrowing Costs	280		280	280		280	280	Mar-21	Mar-21
Vehicle Fleet Purchases	1,500	1,291	2,791	2,791	2,844	5,226	5,226	Mar-21	Mar-21
(Less Sale of Vehicles & Equipment)					66			Mar-21	Mar-21
Go Ultra Low City Scheme	90	6	96	96	1,550	1,646	1,646	Mar-21	Mar-21
(Less External Funding)	(90)	(6)	(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)	(537)	(1,750)	(1,750)	Mar-21	Mar-21
Local Authority Installation Programme 19/20		228	228	228	152	353	353	Mar-21	Mar-21
(Less External Funding)		(228)	(228)	(228)	(11)	(353)	(353)	Mar-21	Mar-21
Switched on Towns and Cities	952	193	1,145	1,145	700	1,559	1,559	Mar-21	Mar-21
(Less External Funding)	(952)	(193)	(1,145)	(1,145)	(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	18	543	543	Tender not yet approved	
(Less External Funding)		(536)	(536)	(536)	(7)	(543)	(543)	Tender not yet approved	
Net Expenditure	22,653	(4,000)	18,653	18,653	16,246	37,916	38,275		
Netted Off Receipts	(1,865)	(2,142)	(4,007)	(4,007)	(2,704)	(6,997)	(6,997)		
Gross Expenditure	24,518	(1,858)	22,660	22,660	18,950	44,913	45,272		

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	Approved Budget 2020/21 £000	Total Adjusts £000	Revised Budget 2020/21 £000	Projected Outturn 2020/21 £000	Actual Project Cost to 31/08/2020 £000	Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
NON HOUSING HRA ELEMENT									
Community Regeneration Fund	408	260	668	668	20	688	688	Mar-21	Mar-21
Participatory Budget	100		100	100		100	100	Mar-21	Mar-21
Gypsy Traveller Site, Balmuir Wood	50	91	141	141		141	141	Tender not yet approved	
(Less External Funding)		(91)	(91)	(91)		(91)	(91)		
Menzieshill - Community Provision		323	323	323	12,721	13,250	13,350	Apr-19	Aug-19
(Less Regeneration Funding)					(1,320)	(1,320)	(1,320)	Mar-18	Mar-18
Community Centres	646	(539)	107	107	693	1,696	1,696	Mar-21	Mar-21
Mill O Mains	900	(400)	500	500	147	1,750	1,750	Tender not yet approved	
Net Expenditure	2,104	(356)	1,748	1,748	12,261	16,214	16,314		
Receipts		(91)	(91)	(91)		(91)	(91)		
Gross Expenditure	2,104	(265)	1,839	1,839	12,261	16,305	16,405		

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	Approved Budget 2020/21 £000	Total Adjusts £000	Revised Budget 2020/21 £000	Expenditure to 31/08/2020 £000	Projected Outturn 2020/21 £000	Actual Project Cost to 31/08/2020 £000	Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Free from Serious Disrepair - Roofs	3,019	(213)	2,806	42	2,806	789	3,553	3,553	Mar-21	Mar-21
Roughcast/Walls	500		500	24	500	472	500	500	Mar-21	Mar-21
Windows	2,743	(1,088)	1,655		1,655	1,341	2,996	2,996	Mar-21	Mar-21
Energy Efficient										
External Insulation and Cavity Fill	7,952	(1,438)	6,514	1	6,514	2,849	9,362	9,362	Mar-21	Mar-21
Heating Replacement	2,441	(568)	1,873	10	1,873	93	1,956	1,956	Mar-21	Mar-21
Boiler Replacement	50		50	9	50	9	50	50	Tender not yet Approved	
Renewable Initiatives/Gas Services	100	(90)	10		10		100	100	Tender not yet Approved	
Healthy, Safe and Secure										
Door Entry System/Secure Doors	150	(100)	50	2	50	2	150	150	Tender not yet Approved	
Door Entry Replacement	100	(80)	20		20		100	100	Tender not yet Approved	
Smoke Detector Programme	2,840	94	2,934	(146)	2,934	4,533	8,357	8,357	Jan-21	Jan-21
MSD Fire Safety Measures	2,250	(1,125)	1,125	1	1,125		1,125	1,125	Tender not yet Approved	
Multi Story Development Improvements	2,660	(1,639)	1,021	148	1,021	646	1,519	1,519	Mar-21	Mar-21
Electrical Upgrading	400		400		400		400	400	Tender not yet Approved	

BUILDING STRONG COMMUNITIES - HOUSING REVENUE ACCOUNT ELEMENT

Project/Nature of Expenditure	Approved Budget 2020/21 £000	Total Adjusts £000	Revised Budget 2020/21 £000	Expenditure to 31/08/2020 £000	Projected Outturn 2020/21 £000	Actual Project Cost to 31/08/2020 £000	Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Miscellaneous										
Fees	82		82	6	82	6	82	82	Mar-21	Mar-21
Disabled Adaptations	850		850	144	850	144	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	5,445	(2,811)	2,634	341	2,634	18,270	20,346	20,963	Mar-21	Jul-21
(Less External Funding)	(1,534)	1,000	(534)		(534)		(7,458)	(8,227)	Mar-21	Mar-21
Demolitions	320		320	36	320	54	338	338	Mar-21	Mar-21
Second Homes Income	(450)		(450)		(450)		(450)	(450)	Mar-21	Mar-21
Community Care										
Sheltered Lounge Upgrades	350		350		350		350	350	Mar-21	Mar-21
Net Expenditure	30,505	(8,058)	22,447	618	22,447	29,539	45,166	45,080		
Receipts	(1,984)	1,000	(984)		(984)		(7,908)	(8,677)		
Gross Expenditure	32,489	(9,058)	23,431	618	23,431	29,539	53,074	53,757		

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

DUNDEE CITY COUNCIL CAPITAL EXPENDITURE MONITORING TO 31 AUGUST 2020

Appendix 3

	<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 31 Aug 2020 £000</u>	<u>Projected Outturn 2020/21 £000</u>	<u>Variance £000</u>	<u>Actual Spend to 31.08.2020 as a % of Revised Budget</u>
BUILDING STRONG COMMUNITIES - HOUSING HRA ELEMENT							
Capital Expenditure 2020/21							
Free from Serious Disrepair - Roofs	3,019	(213)	2,806	42	2,806		1%
Roughcast	500		500	24	500		5%
Free from Serious Disrepair - Windows	2,743	(1,088)	1,655		1,655		0%
Energy Efficiency - External Insulation and Cavity Fill	7,952	(1,438)	6,514	1	6,514		0%
Energy Efficiency - Heating Replacement	2,441	(568)	1,873	10	1,873		1%
Energy Efficiency - Boiler replacement	50		50	9	50		18%
Renewable Initiatives/Gas Services	100	(90)	10		10		0%
Healthy, Safe & Secure - Door Entry System & Secure Doors	150	(100)	50	2	50		4%
Healthy, Safe & Secure - Door Entry Replacement	100	(80)	20		20		0%
Healthy, Safe & Secure - Fire Detection	2,840	94	2,934	(146)	2,934		-5%
Healthy, Safe & Secure - MSD Fire Safety Improvements	2,250	(1,125)	1,125	1	1,125		0%
Multi Story Development Improvements	2,660	(1,639)	1,021	148	1,021		14%
Electrical Upgrading	400		400		400		0%
Miscellaneous - Fees	82		82	6	82		7%
Miscellaneous - Disabled Adaptations	850		850	144	850		17%
Integrated Management System	50		50		50		0%
Water Pumps and Tanks	187		187		187		0%
Increase Supply of Council Housing	5,445	(2,811)	2,634	341	2,634		13%
Demolitions	320		320	36	320		11%
Community Care - Sheltered Lounge Upgrades	350		350		350		0%
Projected Slippage							
Capital Expenditure 2020/21	32,489	(9,058)	23,431	618	23,431		3%
Capital Resources 2020/21							
Expenditure Funded from Borrowing	22,829	(3,558)	19,271	204	19,271		
Capital Receipts, Grants & Contributions - project specific							
Scottish Government Grants	1,534	(1,000)	534		534		
Council Tax discount reductions used to fund affordable housing	450		450		450		
Capital Receipts, Grants & Contributions							
Receipts from Owners	682		682	105	682		
Capital Receipts:-							
Sale of Assets - Land	1,644		1,644	4	1,644		
Sale of Assets - Fleming Trust	2,000	(2,000)					
Sale Assets - Last in Block	850		850	305	850		
	29,989	(6,558)	23,431	618	23,431		
Capital Expenditure as % of Capital Resources	108%		100%		100%		

