

ITEM No ...11.....

REPORT TO: POLICY & RESOURCES COMMITTEE – 12 FEBRUARY 2018

REPORT ON: CAPITAL EXPENDITURE MONITORING 2017/18

REPORT BY: EXECUTIVE DIRECTOR OF CORPORATE SERVICES

REPORT NO: 37-2018

1 PURPOSE OF REPORT

1.1 To appraise Elected Members of the latest position regarding the Council's Capital Plan 2018-23.

2 RECOMMENDATION

2.1 It is recommended that the Committee note the latest position regarding the Council's Capital Plan 2018-23.

3 FINANCIAL IMPLICATIONS

3.1 This report shows the latest projections for 2017/18 expenditure and for the projected total cost as at 31 December 2017. An explanation of the major variances is shown in Section 5 of the report.

4 BACKGROUND

4.1 The Capital Plan 2017-22 was approved at Policy & Resources Committee on 31 October 2016 (Article XII refers). Subsequent to this the updated position for 2017/18 was approved as part of the Capital Plan 2018-23 which was approved at Policy & Resources Committee on 30 October 2017 (report 350-2017 refers). In addition to monitoring the in year budget (i.e. 2017/18) 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 2017/18 was approved as part of the Capital Plan 2017-22 which was approved at Policy & Resources Committee on 31 October 2016 (Article XII refers). Subsequent to this the updated position for 2017/18 was approved as part of the Capital Plan 2018-23 which was approved at Policy & Resources Committee on 30 October 2017 (report 350-2017 refers). The Housing HRA Capital Budget reflects information contained in Scottish Housing Quality Standard submission.

Capital expenditure is being monitored against the 2017/18 budget within the Capital Plan 2018-23 which was approved at Policy & Resources Committee on 30 October 2017 (report 350-2017 refers).

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 2017/18 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 2017/18 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. Appendix 1 summarises the total gross expenditure for 2017/18 and how this expenditure is funded. The projected budgeted capital expenditure is 100% of the projected capital resources. Actual expenditure to 31 December 2017 is 55% of the Projected Expenditure for 2017/18, compared to 60% for actual expenditure for the period to the 31 December 2016.

5.2 2017/18 Expenditure Variations

Appendix 1, which details the position to the end of December 2017, shows a revised projected outturn for 2017/18 of £127.901m, a decrease of £14,843m since the last Capital Monitoring report was approved at Policy & Resources Committee on 8 January 2018 (report 3-2018 refers). The main reasons for the movement are detailed in points 5.2.1 to 5.2.10 below:

- 5.2.1 Dundee Railway Station (Work & Enterprise) – Reduction in projected expenditure of £4.289m. As noted in 5.6.1 below, a number of delays have occurred to this complex project and as such the forecast of expenditure has been revised to take account of the revised programme. This budget will be required in 2018/19. There will be a reduction in both the external funding and borrowing in 2017/18 and a corresponding increase in 2018/19, as the grant will not be released until completion of the project.
- 5.2.2 Regional Performance Centre (Health, Care & Wellbeing) - Reduction in projected expenditure of £2.624m. The cashflow has been revised to reflect the anticipated start on site in spring 2018. The budget will be required in 2018/19 and 2019/20. There will be a reduction in borrowing in 2017/18 and a corresponding increase in 2018/19 and 2019/20.
- 5.2.3 Sports Facilities (Health, Care & Wellbeing) - Reduction in projected expenditure of £1.043m. Discussions are on-going with numerous agencies in terms of the provision of an all weather training pitch. The budget for this is required to be carried forward to match when it is anticipated that the works will be carried out. The remaining budget is being used on a programme of development of sports facilities, which are still in the development stage. The budgeted expenditure will be required in 2018/19. There will be a reduction in borrowing in 2017/18 and a corresponding increase in 2018/19.
- 5.2.4 LED Street Lighting Installations (Community Safety & Justice) – Additional budgeted expenditure of £500,000. The budget will be used for investment in energy saving street lighting to both improve the quality of street lighting throughout the city and reduce the impact of anticipated energy price prices on future revenue budgets (report 435-2017 to City Development Committee on 11th December 2017 refers). This expenditure will be funded from borrowing, and the associated capital financing costs can be funded from savings in electricity budgets.
- 5.2.5 Recycling Centres (Community Safety & Justice) – Reduction in projected expenditure of £932,000 (report 415-2016 to Policy & Resources Committee refers).
- 5.2.6 Regional Transport Partnership (Community Safety & Justice) – Reduction in projected expenditure of £150,000. The installation of the Cycle Storage Facility is not now anticipated to be completed in 2017/18. This expenditure will be required in 2018/19. There will be a reduction in borrowing in 2017/18 and a corresponding increase in 2018/19.
- 5.2.7 CCTV Project (Community Safety & Justice) – Reduction in projected expenditure of £604,000. The Safety and Alarm Response Centre design is currently being finalised with the building works due to now commence in April 2018. The purchase of the remaining computer hardware etc will follow thereafter in 2018/19. There will be a reduction in ERDF funding and borrowing in 2017/18 and a corresponding increase in 2018/19.
- 5.2.8 Upgrade of City Square East & West Wing (Service Provision) – Reduction in projected expenditure of £753,000. The programme has been revised to take account of the developing requirements of this property rationalisation project. This expenditure will be required in 2018/19. There will be a reduction in borrowing in 2017/18 and a corresponding increase in 2018/19.
- 5.2.9 National Housing Trust (Building Stronger Communities – Non Housing HRA element) – Reduction in projected expenditure of £4.6m. The Wallace Craigie Works NHT Project will not now proceed since it cannot be delivered within the terms and costs specified within the National Housing Trust agreement (Agenda Note AN1-2018, to Neighbourhood Services Committee on 8th January 2018 refers). There will be a corresponding reduction in borrowing.
- 5.2.10 Acquisition Land & Buildings (Work & Enterprise) – Reduction in projected expenditure of £389,000 (reports 19-2018 to City Development Committee on 22nd January 2018, and 241-2017 to City Development Committee on 21st August 2017) .

5.3 Projected capital expenditure as a percentage of projected capital resources is currently standing at 100%.

5.4 The table below shows the latest position regarding the funding of the 2017/18 programme:-

	Approved Budget £000	Adjustments £000	Revised Budget £000	Projected Outturn £000	Variance £000
Borrowing	84,046	(8,022)	76,024	76,024	-
General Capital Grant	26,341		26,341	26,341	-
Capital Grants & Contributions	24,271	(3,349)	20,922	20,922	-
Contribution from Capital Fund	1,500		1,500	1,500	
Capital Financed from Current Revenue	114		114	114	
Capital Receipts – Sale of Assets	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>3,000</u>	-
	<u>139,272</u>	<u>(11,371)</u>	<u>127,901</u>	<u>127,901</u>	<u>-</u>

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

	£000
2013/14	63,794
2014/15	56,267
2015/16	72,923
2016/17	82,249
2017/18 (Projected)	127,901

5.5 Projected Total Cost Variations

5.5.1 LED Street Lighting Installations (Community Safety & Justice) – Additional budgeted expenditure of £4.8m. The budget will be used for investment in energy saving street lighting to both improve the quality of street lighting throughout the city and reduce the impact of anticipated energy price prices on future revenue budgets (report 435-2017 to City Development Committee on 11th December 2017 refers). This expenditure will be funded from borrowing, and the associated capital financing costs can be funded from savings in electricity budgets.

5.5.2 Recycling Centres (Community Safety & Justice) – Reduction in projected total cost of £932,000 (report 415-2016 to Policy & Resources Committee refers).

5.5.3 National Housing Trust (Building Stronger Communities – Non Housing HRA element) – Reduction in projected total cost of £10m. The Wallace Craigie Works NHT Project will not now proceed since it cannot be delivered within the terms and costs specified within the National Housing Trust agreement (Agenda Note AN1-2018, to Neighbourhood Services Committee on 8th January 2018 refers). There will be a corresponding reduction in borrowing of £10m. The capital financing costs associated with the borrowing were being funded from rental income from the houses and the principal repaid when the houses were sold (with Scottish Government guaranteed to underwrite the repayments). The saving on the Council's corporate capital financing costs budget is nil.

5.5.4 Acquisition Land & Buildings (Work & Enterprise) – Reduction in projected total cost of £389,000 (reports 19-2018 to City Development Committee on 22nd January 2018, and 241-2017 to City Development Committee on 21st August 2017).

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 Dundee Railway Station (Work & Enterprise) – Appendix 2 has been updated to reflect the revised estimated completion for this project. Report 298-2015 to City Development Committee on 24 August 2015 originally advised that the completion date would be December 2017. As advised to P&R Committee on 13 November 2017, this was revised to March 2018 due to a number of delays having occurred to this complex project including restricted track access due to necessary Network Rail operations, unforeseen ground conditions and co-ordination of new underground services. As reported to the Dundee Rail Station Project Board on 4 December 2017, further delay has occurred, mainly due to the impact of the administration of one of the main sub-contractors, the Scottish Electric Group. The works are now currently programmed to be completed by the end of May 2018.

6 **HOUSING HRA - CURRENT POSITION**

6.1 2017/18 Expenditure Variations

Appendix 3 details the total projected gross expenditure for 2017/18 and how this projected expenditure is funded. Actual expenditure to 31 December 2017 is 49% of the projected expenditure for 2017/18, compared to 44% for the same period in December 2016.

The latest capital monitoring statement shows a Projected Outturn of £24.521m, a reduction of £786,000 since the last Capital Monitoring report was approved at Policy & Resources Committee on 8th January 2018 (report 3-2018 refers). The main reasons for this are shown below (paras 6.1.1 to 6.1.2 refers)

6.1.1 Dallfield MSD Communal Wiring – Reduction in projected expenditure of £290,000. The project is currently being specified with the intention that the work will be carried out in 2018/19, therefore this budget will be required in 2018/19. There will be a reduction in borrowing in 2017/18 and a corresponding increase in 2018/19

6.1.2 Digital/ICT – Reduction in projected expenditure of £233,000. The Civic Integrated Housing Management System is not now going to be complete and fully operational until August 2018, therefore this budget will be required in 2018/19. There will be a reduction in borrowing in 2017/18 and a corresponding increase in 2018/19.

6.2 Projected capital expenditure as a percentage of projected capital resources is currently standing at 100%.

6.3 The table below shows the latest position regarding the funding of the 2017/18 programme:-

	Approved Budget £000	Adjustments £000	Revised Budget £000	Projected Outturn £000	Variance £000
Borrowing	15,447	(476)	14,971	14,971	-
Capital Grants & Contributions	3,475	126	3,601	3,601	-
Capital Receipts – Sale of Assets	4,642	310	4,952	4,952	-
Receipts from Owners	<u>997</u>	<u>-</u>	<u>997</u>	<u>997</u>	<u>-</u>
	<u>24,561</u>	<u>(40)</u>	<u>24,521</u>	<u>24,521</u>	<u>-</u>

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

	£000
2013/14	20,283
2014/15	14,471
2015/16	13,604
2016/17	18,230
2017/18 (Projected)	24,521

6.4 Projected Total Cost Variations

There are no significant projected total cost variations

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 Digital/ICT – Revision to the projected completion date from April to August 2018. The Civica Integrated Housing Management System is not now going to be complete and fully operational until August 2018 (report 88-2016 to Policy & Resources Committee on 14th March 2016 refers).

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. 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.

7.4 The accurate projection of the value and timing of capital receipts from asset sales is difficult in the current economic climate.

There is therefore a risk that the level of capital receipts assumed in the financing of the capital programme will not be achieved. 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 2017/18 has been confirmed. The officers are of the view that the projected capital grant assumed within the Capital Plan 2018-23 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 screened for any policy implications in respect of Sustainability, Strategic Environmental Assessment, Anti-Poverty, and Equality Impact Assessment.

There are no major issues.

9 **CONSULTATION**

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

10 **BACKGROUND PAPERS**

10.1 None

2017/18 DUNDEE CITY COUNCIL CAPITAL EXPENDITURE MONITORING TO DECEMBER 2017

Appendix 1

	<u>Approved Capital Budget 2017/18 £000</u>	<u>Total Budget Adjustments £000</u>	<u>Revised Capital Budget 2017/18 £000</u>	<u>Projected Outturn 2017/18 £000</u>	<u>Variance £000</u>	<u>Actual Spend to 31.12.17 as a % of Projected Outturn</u>
GENERAL SERVICES						
<u>Capital Expenditure</u>						
Work and Enterprise	62,968	(6,212)	56,756	56,756		64%
Children & Families	32,035	(1,860)	30,175	30,175		52%
Health, Care & Wellbeing	8,766	(3,633)	5,133	5,133		30%
Community Safety & Justice	18,894	(1,261)	17,633	17,633		59%
Service Provision	17,137	(1,386)	15,751	15,751		31%
Building Strong Communities - Non Housing HRA Element	7,472	(5,019)	2,453	2,453		61%
Capital Expenditure 2017/18	147,272	(19,371)	127,901	127,901		55%
<u>Capital Resources</u>						
Expenditure Funded from Borrowing	84,046	(8,022)	76,024	76,024		
General Capital Grant	26,341		26,341	26,341		
Capital Grants & Contributions - project specific	24,271	(3,349)	20,922	20,922		
Contribution from Capital Fund	1,500		1,500	1,500		
Capital Financed from Current Revenue	114		114	114		
Capital Receipts - Sale of Assets	3,000		3,000	3,000		
Capital Resources 2017/18	139,272	(11,371)	127,901	127,901		
Capital Expenditure as % of Capital Resources	106%		100%	100%		

WORK & ENTERPRISE

Note 1

Project/Nature of Expenditure	Approved Budget 2017/18 £000	Total Adjusts £000	Revised Budget 2017/18 £000	Projected Outturn 2017/18 £000	Actual Project Cost to 31/12/2017 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Central Waterfront	12,532	(1,575)	10,957	10,957	64,154	85,874	85,874	Mar-20	Mar-20
(Less External Funding)	(5,137)		(5,137)	(5,137)	(43,427)	(45,350)	(45,350)	Mar-19	Mar-19
Dundee Railway Station	19,798	(4,289)	15,509	15,509	28,972	38,000	38,000	Dec-17	May-18
(Less External Funding)	(3,315)	3,315			(2,693)	(6,008)	(6,008)	Dec-17	May-18
City Quay	1,448		1,448	1,448	1,662	1,988	1,988	Sep-17	Sep-17
(Less External Funding)	(977)		(977)	(977)	(1,000)	(1,000)	(1,000)	Sep-17	Sep-17
Shore Terrace Units 1-4	51	41	92	92	791	721	790	Apr-17	Apr-17
Lochee Community Regeneration	38		38	38	1,970	2,008	2,008	Mar-18	Mar-18
Vacant & Derelict Land Fund	342		342	342	14,963	15,305	15,305	Tender not yet Approved	
(Less External Funding)	(342)		(342)	(342)	(14,572)	(14,914)	(14,914)	Tender not yet Approved	
V&A at Dundee	24,476		24,476	24,476	71,666	80,110	80,110	N/A Prior to 1.4.15	
(Less External Funding)	(9,903)		(9,903)	(9,903)	(48,006)	(57,000)	(57,000)	N/A Prior to 1.4.15	
Dundee Heritage Trust for Discovery Point	350		350	350	250	500	500	Mar-19	Mar-19
Acquisition of Land & Buildings	3,933	(389)	3,544	3,544		3,933	3,544	Mar-18	Mar-18
Net Expenditure	43,294	(2,897)	40,397	40,397	74,730	104,167	103,847		
Netted Off Receipts	(19,674)	3,315	(16,359)	(16,359)	(109,698)	(124,272)	(124,272)		
Gross Expenditure	62,968	(6,212)	56,756	56,756	184,428	228,439	228,119		

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 2018-23

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

Appendix 2

CHILDREN & FAMILIES

Project/Nature of Expenditure	Note 1								
	Approved Budget 2017/18 £000	Total Adjusts £000	Revised Budget 2017/18 £000	Projected Outturn 2017/18 £000	Actual Project Cost to 31/12/2017 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Harris Academy Refurbishment	79		79	79	31,777	32,351	32,351	N/A Prior to 1.4.15	
Balgarthno Primary School					8,946	9,266	8,946	N/A Prior to 1.4.15	
Coldside - New Primary & Community Facilities	12,105	(760)	11,345	11,345	9,980	15,910	16,670	Jun-18	Jun-18
Menzieshill - New Primary & Nursery Facilities	2,413		2,413	2,413	13,042	13,252	13,252	Jun-17	Jun-17
Baldragon Replacement	663		663	663	847	1,500	1,500	Dec-17	Dec-17
Sidlaw View PS and Jessie Porter NS Replacement	31		31	31	8,280	8,100	8,415	Aug-16	Sep-16
North Eastern School Campus	15,385	(1,100)	14,285	14,285	8,647	16,900	17,200	Jun-18	Jun-18
Craigie High School Replacement									
Fairbairn Street Young Persons Unit	50		50	50		1,500	1,580	Tender not yet approved	
Early Learning and Childcare 1140 Hours Expansion	809		809	809	18	809	809	Tender not yet approved	
Capital Spend Children & Young People Act 2014									
PPP Schools - Capital Improvement Works	500		500	500		500	500	Mar-18	Mar-18
Net Expenditure	32,035	(1,860)	30,175	30,175	81,537	100,088	101,223		
Receipts									
Gross Expenditure	32,035	(1,860)	30,175	30,175	81,537	100,088	101,223		

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 2018-23
N/A Prior to 1.4.15 - Approved prior to reports including completion dates

HEALTH, CARE & WELLBEING

Project/Nature of Expenditure	Note 1								
	Approved Budget 2017/18 £000	Total Adjusts £000	Revised Budget 2017/18 £000	Projected Outturn 2017/18 £000	Actual Project Cost to 31/12/2017 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Parks & Open Space	2,323	8	2,331	2,331	907	2,632	2,695	Feb-18	Feb-18
(Less External Funding)	(70)		(70)	(70)	(89)	(123)	(123)	Mar-18	Mar-18
Sports Facilities	1,380	(1,017)	363	363	290	1,407	1,407	Mar-20	Mar-20
(Less External Funding)									
Regional Performance Centre for Sport	4,400	(2,624)	1,776	1,776	1,751	32,125	32,125	Tender not yet Approved	
(Less External Funding)									
(Less External Funding)									
Day Services Accommodation for People with Learning Disabilities:									
Whitetop Centre - Alterations and Lift Replacement - Phase 4	397		397	397	428	427	436	Aug-17	Oct-17
Craigie House Replacement	100		100	100	26	7,004	7,004	Tender not yet approved	
Provision of Accommodation for Adults with Learning Disabilities	166		166	166	34	950	950	Mar-21	Mar-21
Net Expenditure	8,696	(3,633)	5,063	5,063	3,347	44,422	44,494		
Receipts	(70)		(70)	(70)	(89)	(123)	(123)		
Gross Expenditure	8,766	(3,633)	5,133	5,133	3,436	44,545	44,617		

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 2018-23
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 2017/18 £000	Total Adjusts £000	Revised Budget 2017/18 £000	Projected Outturn 2017/18 £000	Actual Project Cost to 31/12/2017 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
CCTV Project	714	(604)	110	110	168	1,423	1,423	Jun-19	Jun-19
(Less External Funding)	(67)	67				(423)	(423)	Mar-19	Mar-19
Coastal Protection Works	5,773		5,773	5,773	5,914	30,397	30,397	Mar-22	Mar-22
(Less External Funding)	(75)		(75)	(75)	(75)	(75)	(75)	Mar-18	Mar-18
Contaminated Land	100		100	100	17	100	100	Mar-18	Mar-18
Recycling & Waste Management	317	(56)	261	261	529	742	742	Mar-18	Mar-18
(Less External Funding)	(92)		(92)	(92)	(61)	(92)	(92)	Mar-18	Mar-18
Recycling Initiatives	1,682	(19)	1,663	1,663	1,265	1,560	1,560	Mar-17	Mar-17
(Less External Funding)	(191)		(191)	(191)	(207)	(263)	(263)	Mar-18	Mar-18
Smart Waste	37		37	37	9	250	250	Dec-19	Dec-19
(Less External Funding)	(15)		(15)	(15)		(100)	(100)	Dec-19	Dec-19
Recycling Centres	1,585	(932)	653	653	568	1,585	653	Mar-18	Mar-18
Road Schemes/Minor Schemes	1,667	200	1,867	1,867	923	1,667	1,667	Mar-18	Mar-18
(Less External Funding)	(417)		(417)	(417)	(214)	(376)	(417)	Mar-18	Mar-18
Street Lighting Renewal	1,478		1,478	1,478	815	1,478	1,478	Mar-18	Mar-18
LED Street Lighting Installations		500	500	500		4,800	4,800	Mar-20	Mar-20
Road Reconstructions/Recycling	3,427		3,427	3,427	3,068	3,427	3,427	Mar-18	Mar-18
Bridge Assessment Work Programme	294		294	294		294	294	Mar-18	Mar-18
Regional Transport Partnership	630	(350)	280	280	23	630	630	Mar-18	May-18
Council Roads and Footpaths - Other	650		650	650	247	650	650	Mar-18	Mar-18
Smart Cities - Mobility Innovation Living Laboratory	540		540	540	90	1,428	1,428	Sep-19	Sep-19
(Less External Funding)	(274)		(274)	(274)	(76)	(723)	(723)	Sep-19	Sep-19
Net Expenditure	17,763	(1,194)	16,569	16,569	13,003	48,379	47,406		
Receipts	(1,131)	67	(1,064)	(1,064)	(633)	(2,052)	(2,093)		
Gross Expenditure	18,894	(1,261)	17,633	17,633	13,636	50,431	49,499		

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 2018-23
N/A Prior to 1.4.15 - Approved prior to reports including completion dates

SERVICE PROVISION

Project/Nature of Expenditure	Note 1									
	Approved Budget 2017/18 £000	Total Adjusts £000	Revised Budget 2017/18 £000	Projected Outturn 2017/18 £000	Actual Project Cost to 31/12/2017 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date	
Demolition of Surplus Properties & Remediation Works	1,700		1,700	1,700	2,038	3,085	3,085	Mar-18	Mar-18	
Cemeteries	255	39	294	294	123	367	367	Mar-18	Mar-18	
Purchase Computer Equipment	1,696		1,696	1,696	589	1,696	1,696	Mar-18	Mar-18	
Replacement of Major Departmental Systems	287	(155)	132	132	515	644	644	Sep-18	Sep-18	
IT Infrastructure & Software Requirement	225	(100)	125	125		225	225	Tender not yet Approved		
Data Centre	450	(450)				450	450	Tender not yet Approved		
Smart Cities Digital/ICT Investment	972		972	972		972	972	Tender not yet Approved		
Smart Cities - Open Data Platform	72	(12)	60	60	34	166	166	Dec-19	Dec-19	
(Less External Funding)	(44)	12	(32)	(32)	(20)	(106)	(106)	Dec-19	Dec-19	
Property Development & Improvement Programme										
Shopping Parade Improvements	122		122	122	12	122	122	Tender not yet Approved		
Structural Improvements & Property Upgrades	1,140		1,140	1,140	1,331	1,774	1,774	Mar-18	Mar-18	
Heating & Ventilation Systems	300		300	300	714	909	909	Mar-18	Mar-18	
Roof Replacement/Improvement Programme	541		541	541	515	588	588	Mar-18	Mar-18	
Window Replacement	954	0	954	954	1,197	1,338	1,338	Mar-18	Mar-18	
Electrical Upgrades	374		374	374	353	598	598	Mar-18	Mar-18	
Disabled Access	9		9	9		9	9	Mar-18	Mar-18	
Health & Safety Works	487		487	487	82	537	537	Mar-18	Mar-18	
Energy	1,650	189	1,839	1,839	37	1,839	1,839	Mar-18	Mar-18	
Less External Funding		(189)	(189)	(189)		(189)	(189)	Mar-18	Mar-18	
Upgrade of City Square East & West Wing	953	(753)	200	200	144	3,301	3,301	Tender not yet Approved		
Property Rationalisation	797		797	797	377	7,328	7,328	Mar-22	Mar-22	
DCA - General Upgrade	52		52	52	51	53	53	Sep-17	Sep-17	

SERVICE PROVISION

Project/Nature of Expenditure	Approved Budget 2017/18 £000	Total Adjusts £000	Revised Budget 2017/18 £000	Projected Outturn 2017/18 £000	Actual Project Cost to 31/12/2017 £000	Note 1		Approved Completion Date	Projected/ Actual Completion Date
						Current Approved Project Cost £000	Projected Total Cost £000		
Procurement Costs	110		110	110	110	110	110	Mar-18	Mar-18
Design & Property Section Costs	216		216	216		216	216	Mar-18	Mar-18
Vehicle Fleet Purchases	1,440		1,440	1,440	972	1,825	1,825	Mar-18	Mar-18
(Less Sale of Vehicles & Equipment)	(50)		(50)	(50)	(50)	(50)	(65)	Mar-18	Mar-18
Go Ultra Low City Scheme	1,698	(144)	1,554	1,554	241	1,698	1,698	Mar-18	Mar-18
(Less External Funding)	(1,698)	144	(1,554)	(1,554)	(1,554)	(1,698)	(1,698)	Mar-18	Mar-18
Charge Place Scotland Network	106		106	106	53	106	106	Mar-18	Mar-18
(Less External Funding)	(102)		(102)	(102)	19	(102)	(102)	Mar-18	Mar-18
ULEV Taxi Infrastructure	531		531	531		603	603	Mar-19	Mar-19
(Less External Funding)	(531)		(531)	(531)	(471)	(575)	(575)	Mar-19	Mar-19
Net Expenditure	14,712	(1,419)	13,293	13,293	7,412	27,839	27,824		
Netted Off Receipts	(2,425)	(33)	(2,458)	(2,458)	(2,076)	(2,720)	(2,735)		
Gross Expenditure	17,137	(1,386)	15,751	15,751	9,488	30,559	30,559		

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 2018-23
N/A Prior to 1.4.15 - Approved prior to reports including completion dates

BUILDING STRONG COMMUNITIES - NON HOUSING HRA ELEMENT

Note 1

Project/Nature of Expenditure	Approved Budget 2017/18 £000	Total Adjusts £000	Revised Budget 2017/18 £000	Projected Outturn 2017/18 £000	Actual Project Cost to 31/12/2017 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
NON HOUSING HRA ELEMENT									
Community Regeneration Fund	206	(73)	133	133		206	206	Tender not yet Approved	
Menzieshill - Community Provision	2,300		2,300	2,300	1,871	13,250	13,250	Tender not yet Approved	
(Less Regeneration Funding)	(971)		(971)	(971)	(1,320)	(1,320)	(1,320)	Mar-18	Mar-18
Community Centres	366	(346)	20	20	23	369	369	Mar-19	Mar-19
National Housing Trust	4,600	(4,600)				10,000	10,000	Tender not yet Approved	
Net Expenditure	6,501	(5,019)	1,482	1,482	574	22,505	22,505		
Receipts	(971)		(971)	(971)	(1,320)	(1,320)	(1,320)		
Gross Expenditure	7,472	(5,019)	2,453	2,453	1,894	23,825	23,825		

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 2018-23

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 2017/18 £000	Total Adjusts £000	Revised Budget 2017/18 £000	Projected Outturn 2017/18 £000	Actual Project Cost to 31/12/2017 £000	Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Free from Serious Disrepair									
Roof	2,323	(6)	2,317	2,317	2,188	2,786	2,845	Mar-18	Mar-18
Windows	1,274	(150)	1,124	1,124	374	1,275	1,124	Mar-18	Mar-18
Energy Efficient									
External Insulation and Cavity Fill	9,895	487	10,382	10,382	3,692	11,964	11,964	Jun-18	Jun-18
Heating Replacement	3,429	(213)	3,216	3,216	2,452	3,646	3,223	Mar-18	Mar-18
Boiler Replacement	50		50	50	42	50	50	Tender not yet Approved	
Healthy, Safe and Secure									
Door Entry System/Secure Doors	150		150	150	48	150	150	Prior to 1.4.15	
Fire Detection	100	(75)	25	25		100	100	Tender not yet Approved	
Multi Story Development Improvements	100	100	200	200	3,714	3,694	3,791	Jan-17	Mar-18
Electrical Upgrading	10	(10)							
Dallfield Multi Story Development Communal Wiring	300	(290)	10	10		300	300	Tender not yet Approved	
Miscellaneous									
Fees	10	40	50	50	40	50	50	Mar-18	Mar-18
Modern Facilities & Services									
General Fabric Repairs - Small Projects		97	97	97					
MSD - Fire Stopping Works									
Kitchens and Bathrooms		87	87	87					
Disabled Adaptations	750		750	750	512	750	750	Mar-18	Mar-18
Increased Supply of Council Housing	5,187	134	5,321	5,321	4,781	18,184	18,398	Mar-20	Mar-20
(Less External Funding)	(3,475)		(3,475)	(3,475)	(269)	(8,941)	(8,941)	Mar-20	Mar-20
Demolitions	490	(8)	482	482	322	490	490	Mar-18	Mar-18
Owners Receipts	(997)		(997)	(997)	(249)	(997)	(997)	Mar-18	Mar-18
Digital/ICT	333	(233)	100	100	296	753	819	Apr-18	Aug-18
Lenel Door Security System	10		10	10		10	10	Tender not yet Approved	
Community Care									
Sheltered Lounge Upgrades	150		150	150	24	150	150	Mar-18	Mar-18
Net Expenditure	20,089	(40)	20,049	20,049	17,967	34,414	34,276		
Receipts	(4,472)		(4,472)	(4,472)	(518)	(9,938)	(9,938)		
Gross Expenditure	24,561	(40)	24,521	24,521	18,485	44,352	44,214		

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

DUNDEE CITY COUNCIL CAPITAL EXPENDITURE MONITORING TO 31 DECEMBER 2017

Appendix 3

	<u>Approved</u> <u>Capital</u> <u>Budget</u> <u>2017/18</u> <u>£000</u>	<u>Total</u> <u>Budget</u> <u>Adjustments</u> <u>£000</u>	<u>Revised</u> <u>Capital</u> <u>Budget</u> <u>2017/18</u> <u>£000</u>	<u>Projected</u> <u>Outturn</u> <u>2017/18</u> <u>£000</u>	<u>Variance</u> <u>£000</u>	<u>Actual Spend</u> <u>to 31.12.17</u> <u>as a % of</u> <u>Projected</u> <u>Outturn</u>
BUILDING STRONG COMMUNITIES - HOUSING HRA ELEMENT						
<u>Capital Expenditure 2017/18</u>						
Free from Serious Disrepair - Roofs	2,323	(6)	2,317	2,317		72%
Free from Serious Disrepair - Windows	1,274	(150)	1,124	1,124		33%
Energy Efficiency - External Insulation and Cavity Fill	9,895	487	10,382	10,382		36%
Energy Efficiency - Heating Replacement	3,429	(213)	3,216	3,216		76%
Energy Efficiency - Boiler replacement	50		50	50		84%
Healthy, Safe & Secure - Door Entry System & Secure Doors	150		150	150		32%
Healthy, Safe & Secure - Fire Detection	100	(75)	25	25		0%
Multi Story Development Improvements	100	100	200	200		62%
Electrical Upgrading	10	(10)				
Dallfield MSD Communal Wiring	300	(290)	10	10		0%
Miscellaneous - Fees	10	40	50	50		80%
Miscellaneous - Disabled Adaptations	750		750	750		68%
Modern Facilities & Services		184	184	184		
Increase Supply of Council Housing	5,187	134	5,321	5,321		47%
Demolitions	490	(8)	482	482		67%
Digital/ICT	333	(233)	100	100		0%
Lenel Door Security System	10		10	10		0%
Community Care - Sheltered Lounge Upgrades	150		150	150		16%
Capital Expenditure 2017/18	24,561	(40)	24,521	24,521		49%
<u>Capital Resources 2017/18</u>						
Expenditure Funded from Borrowing	15,447	(476)	14,971	14,971		
Capital Grants & Contributions - project specific	3,475	126	3,601	3,601		
Capital Receipts:-						
Council House Sales	2,861	139	3,000	3,000		
Land Sales	931		931	931		
Sale of Last in Block	850	171	1,021	1,021		
Receipts from Owners	997		997	997		
	24,561	(40)	24,521	24,521		
Capital Expenditure as % of Capital Resources	100%		100%	100%		