

REPORT TO: POLICY AND RESOURCES COMMITTEE – 22 FEBRUARY 2021

REPORT ON: CAPITAL EXPENDITURE MONITORING 2020/21

REPORT BY: EXECUTIVE DIRECTOR OF CORPORATE SERVICES

REPORT NO: 49-2021

1 PURPOSE OF REPORT

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

2 RECOMMENDATION

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

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

3 FINANCIAL IMPLICATIONS

3.1 This report shows the latest projections for 2020/21 expenditure and for the projected total cost as at 31 January 2021. An explanation of the major variances is shown in Section 5 and 6 of the report.

4 BACKGROUND

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

The Updated Housing HRA Capital Programme 2020/21 was approved as part of the Capital Plan 2020-25 which was approved at Policy and Resources Committee on 28 September 2020 (Report 223-2020, Article XI refers). In addition, the Housing HRA Capital Budget reflects information contained in Scottish Housing Quality Standard submission.

4.2 Local Authorities from 1 April 2004 are required, by Regulation, to comply with the Prudential Code under Part 7 of the Local Government Act 2003. The Capital Budget for 2020/21 is being monitored within the framework of the Prudential Code.

4.3 The Capital Monitoring report provides detailed information on individual projects contained within the Capital Budget and the impact of expenditure movements on future financial years.

5 GENERAL SERVICES CURRENT POSITION

5.1 Appendix 2 details the latest projected outturn for each project, both for 2020/21 and for the whole project life-span. In addition, the Appendix monitors project timescales. In some instances, it is not possible to provide approved or projected total project costs and timescales due to the project being a block programme containing various smaller projects within it. In these cases, the total cost is assumed to be the budgeted figure plus previous year actuals. The projected completion date is assumed to be the end of the financial year.

Appendix 1 summarises the total gross expenditure for 2020/21 and how this expenditure is funded. The projected budgeted capital expenditure is 100% of the projected capital resources. Project cashflows, for phasing of budgets, are constantly being reviewed. Actual expenditure to 31 January 2021 is 51% of the Revised Budget 2020/21 compared to 49% for the same period last year.

5.2 2020/21 Expenditure Variations

Appendix 1, which details the position to the end of January 2021, shows a revised projected outturn for 2020/21 of £46.120m, a decrease of £15.154m since the last capital monitoring report was submitted to Policy and Resources Committee on 11 January 2021 (Report 1-2021, Article VIII refers). The main reasons for the movement are detailed in points 5.2.1 to 5.2.28 below:

- 5.2.1 Economic Development Fitout (Work & Enterprise) – Reduction in projected expenditure of £490,000 in 2020/21. As a result of COVID 19, the projects design development is 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.
- 5.2.2 Central Waterfront (Work & Enterprise) – Reduction in projected expenditure is £900,000 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 District Shopping Centres (Work & Enterprise) – Reduction in projected expenditure of £273,000 in 2020/21. This is due to the programme of delivery being delayed due to the availability of specialist staff that were retasked to urgent COVID pandemic response work. There has also been increased difficulty in liaison and consultation with communities as a consequence of many community groups having significantly curtailed or ceased their group meetings during the ongoing pandemic. 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.
- 5.2.4 Town Centre Fund (Work & Enterprise) – Reduction in projected expenditure of £244,000 in 2020/21. Due to COVID disruption in the supply chain, the lead in time for natural stone materials for the footway improvements, is now up to 12 weeks meaning the project will now not be complete until June 2021. There will be a reduction in grants & contributions in 2020/21 and a corresponding increase in 2021/22.
- 5.2.5 Early Learning & Childcare 1140 Hours Expansion (Children & Families) – Reduction in projected expenditure of £812,000 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 covid implications. 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.
- 5.2.6 Parks & Open Spaces (Health, Care & Wellbeing) – Reduction in projected expenditure of £356,000 in 2020/21 on Play Framework Improvements and Camperdown Development Plan. As a result of COVID19 pandemic, the progress on the various projects being funded from these budgets, has not been as anticipated. The Play Framework projects have recently been approved at Committee and the works will be carried out in late winter/spring 2021. Proposed works to Camperdown Car Parks is currently at initial design and investigation stage. The budgets 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 Social Care (Health, Care & Wellbeing) – Reduction in projected expenditure of £360,000 in 2020/21 on the Provision of Accommodation for Adults with Learning Disabilities. Due to the COVID 19 pandemic and the various restrictions in place, the projects, where this accommodation was included, have not progressed as originally envisaged. 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 LACD Projects (Health, Care & Wellbeing) – Reduction in projected expenditure of £200,000 in 2020/21. The programme of works has been reviewed and the budgets re profiled based on when the works now can take place. 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.

- 5.2.9 Bridge Assessment Work Programme (Community Safety & Justice) – Reduction in projected expenditure of £230,000 in 2020/21. The programme of works has been rephased into 2021/22 so the projects can be enhanced with external funding being received in 2021/22. There will be a reduction in borrowing in 2020/21 and a corresponding increase in 2021/22.
- 5.2.10 LED Street Lighting Installations (Community Safety & Justice) – Reduction in projected expenditure of £112,000 in 2020/21. The programme of works has been impacted by COVID19 restrictions and the heavy workload of the contractors, where resources are being prioritised to other projects. 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.
- 5.2.11 Street Lighting Renewal (Community Safety & Justice) – Reduction in projected expenditure of £201,000 in 2020/21. The programme of works has been impacted by COVID19 restrictions and the heavy workload of the contractors, where resources are being prioritised to other projects. 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.
- 5.2.12 Coastal Protection Works (Community Safety & Justice) – Reduction in projected expenditure of £547,000 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.
- 5.2.13 Demolition of Surplus Properties (Service Provision) – Reduction in projected expenditure of £607,000 in 2020/21. As a result of COVID 19 pandemic the briefing 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.
- 5.2.14 Clean Streets Electric Vehicle Infrastructure (Service Provision) – Reduction in projected expenditure of £236,000. 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.
- 5.2.15 Low Carbon Travel & Transport Challenge Fund for Multi Storey Electric Vehicle Charging Hubs (Service Provision) – Reduction in projected expenditure of £274,000. 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.
- 5.2.16 Switched on Towns & Cities (Service Provision) – Reduction in projected expenditure of £331,000 in 2020/21. Due to COVID19 there has been a delay in ordering and receiving vehicles. There will be a reduction in external funding in 2020/21 and a corresponding increase in 2021/22.
- 5.2.17 Smart Cities Digital/ICT Investment (Service Provision) – Reduction in projected expenditure of £1.1m in 2020/21. This budget is being carried forward to fund future commitments on mobile working, and to fund further investment in Smart Cities. This will have no effect on the timescales overall for this project. The budget will be required in 2021/22. There will be a reduction in borrowing in 2020/21 and a corresponding increase in 2021/22.
- 5.2.18 Contingency/COVID19 Capital Expenditure (Service Provision) – Reduction in projected expenditure of £2m in 2020/21. This budget was set up to assist funding additional capital costs arising from Scottish Government restrictions due to the pandemic. As the majority of the capital projects affected, continue over a couple of years, the drawdown of these monies is not anticipated until 2021/22. There will be a reduction in borrowing in 2020/21 and a corresponding increase in 2021/22.

- 5.2.19 Sustainable Projects (Service Provision) – Reduction in projected expenditure of £633,000 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.
- 5.2.20 Recycling Initiatives (Service Provision) – Reduction in projected expenditure of £477,000 in 2020/21. An element of the budget has been utilised to purchase skips and undertake improvements to waste infrastructure (Article VI of minute of the meeting of Neighbourhood Services Committee 11 January 2021, Report 17-2021 refers). The remaining budget will be required in 2021/22 to purchase recycling equipment and make further infrastructure improvements to existing facilities that will improve the current recycling operation. There will be a reduction in borrowing in 2020/21 and a corresponding increase in 2021/22.
- 5.2.21 Property Rationalisation (Service Provision) – Reduction in projected expenditure of £500,000 in 2020/21. As a result of COVID19 the strategy is not as advanced as previously anticipated. This work stream is now recommenced, and projects will go to committee for approval, in due course. The budget will be required in future years. There will be a reduction in borrowing in 2020/21 and a corresponding increase in future years
- 5.2.22 Switched on Fleets – Part 2 – Zero Emission Vehicle and Charge Point Infrastructure Procurement (Service Provision) – Additional projected expenditure in 2020/21 of £237,000. This expenditure is funded by a capital grant from the Scottish Govt. The grant is to be used to support increased deployment in Zero Emission Vehicles in the public sector, in order to meet the Scottish Governments ambition to phase out the need for new diesel and petrol cars by 2032.
- 5.2.23 Property Development and Improvement Programme (Service Provision) – Reduction in projected expenditure of £1.140m in 2020/21 on various projects within this heading. The programme of works has been reviewed and the budgets re profiled based on when the works now can take place due to covid restrictions. Some of the works have to be undertaken during school holidays and are programmed to be carried out in 2021/22. There will be a reduction in borrowing in 2020/21 and a corresponding increase in 2021/22.
- 5.2.24 Vehicle Fleet Purchases (Service Provision) – Reduction in projected expenditure of £1.659m in 2020/21. Due to the specialist nature of some of these purchases, along with modifications required to the vehicles and lead in time for delivery, they are now not going to be delivered until 2021/22. There will be a reduction in borrowing in 2020/21 and a corresponding increase in 2021/22.
- 5.2.25 Purchase of Computers (Service Provision) – Reduction in projected expenditure of £190,000 in 2020/21. Computers which originally had been anticipated to be received in current year are now not going to be delivered until 2021/22. There will be a reduction in borrowing in 2020/21 and a corresponding increase in 2021/22.
- 5.2.26 Asset Management Replacement System (Service Provision) – Reduction in projected expenditure of £150,000 in 2020/21. A programme for the procurement of the replacement system is to be developed for 21/22. 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.
- 5.2.27 Baldovie Recycling Centre (Service Provision) – Reduction in projected expenditure of £224,000 in 2020/21. The budget will be required in 2021/22 and will be used to purchase a trommel and green waste shredder. There will be a reduction in borrowing in 2020/21 and a corresponding increase in 2021/22.
- 5.2.28 Mill O Mains (Building Strong Communities – Non HRA Element) – Reduction in projected expenditure of £315,000. Due to COVID 19 disruption, the project development and procurement has been delayed. Tenders are anticipated back shortly with Committee reporting March 2021, with a start on site shortly thereafter. 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 | 41,098 | (19,706) | 21,392 | 21,392 | - |
| General Capital Grant | 16,560 | | 16,560 | 16,560 | - |
| Capital Grants & Contributions | 7,603 | (935) | 6,668 | 6,668 | - |
| Capital Receipts – Sale of Assets | <u>1,500</u> | <u>-</u> | <u>1,500</u> | <u>1,500</u> | - |
| | <u>66,761</u> | <u>(20,641)</u> | <u>46,120</u> | <u>46,120</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) | 46,120 |

5.5 Projected Total Cost Variations

5.5.1 Switched on Fleets – Part 2 – Zero Emission Vehicle and Charge Point Infrastructure Procurement (Service Provision) – Additional projected expenditure of £1.032m. This expenditure is funded by a capital grant from the Scottish Govt. The grant is to be used to support increased deployment in Zero Emission Vehicles in the public sector, in order to meet the Scottish Governments ambition to phase out the need for new diesel and petrol cars by 2032. The expenditure will spend during 2020/21 and 2021/22.

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 Clean Streets Electric Vehicle Infrastructure (Service Provision) – 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. The estimated completion date for the project is now June 2021.

5.6.2 Town Centre Fund (Work & Enterprise) - Due to COVID disruption in the supply chain, the lead in time for natural stone materials for the footway improvements, is now up to 12 weeks meaning the project will now not be complete until June 2021

6 **HOUSING HRA - CURRENT POSITION**

6.1 2020/21 Expenditure Variations

Appendix 3 details the total projected gross expenditure for 2020/21 and how this projected expenditure is funded. Actual expenditure to 31 January 2021 is 59% 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 £10.036m, a decrease of £7.204m since the last capital monitoring report was submitted to Policy and Resources Committee on 11 January 2021 (Report 1-2021, Article VIII refers). The main reasons for this movement are detailed in points 6.1.1 to 6.1.10 below.

- 6.1.1 Free from Serious Disrepair – Roofs – Whitfield 2nd Cladding Project - The projected expenditure in 2020/21 has decreased by £568,000 due to the requirement to provide a generic specification for procurement purposes for the Whitfield Cladding Project. The projected phasing and timescales have been updated to reflect the latest estimates. There will be a decrease in borrowing in 2020/21 and a corresponding increase in future years.
- 6.1.2 Roughcast/Walls – The projected expenditure has decreased by £170,000. The programme has been updated to reflect the latest estimates from the Engineers for the 2020/21 programme.
- 6.1.3 Free from Serious Disrepair – Windows – The projected expenditure has decreased by £655,000 in 2020/21. Covid protection Level 4 has meant the restart of the Window programme cannot progress until restrictions ease. There is a requirement to undertake internal works as part of this programme.
- 6.1.4 Energy Efficiency – External Insulation and Cavity Fill - The projected expenditure has decreased by £2.703m 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.
- 6.1.5 Energy Efficiency – Heating Replacement – The projected expenditure has decreased by £1.045m 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.
- 6.1.6 Healthy, Safe & Secure – Smoke Detector Programme – The projected expenditure has decreased by £1.184m in 2020/21. Covid protection Level 4 has meant the Smoke Detector programme cannot progress until restrictions ease. There is a requirement to undertake internal works as part of this programme.
- 6.1.7 Community Care – Warden Call Systems – The projected expenditure has decreased by £180,000 in 2020/21 due to Covid protection Level 4 and a delay to the Warden Call System replacements which requires internal works as part of the programme.
- 6.1.8 Multi Storey Development Improvements – Dallfield Court Communal Wiring – The projected expenditure has decreased by £110,000 in 2020/21. Covid protection Level 4 has meant the Communal Wiring programme cannot progress until restrictions ease
- 6.1.9 Water Tanks and Pumps - The projected expenditure has decreased by £180,000 in 2020/21 due to the requirement to provide a generic specification for procurement purposes for the project.
- 6.1.10 Disabled Adaptations – The projected expenditure has decreased by £250,000 in 2020/21. Covid protection Level 4 has meant the Disabled Adaptations cannot progress until restrictions ease unless the works are deemed an emergency.

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.
- 6.2.1 Last in block sales receipts projections for 2020/21 has been updated to reflect the end to this policy with no further properties due to be sold as approved at Neighbourhood Services Committee on 11 January 2021 (Report 14-2021, Article V refers).

6.2.2 Land Sales projected receipts for 2020/21 have also been updated to reflect the latest anticipated land sales due to conclude prior to 31 March 2021.

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

| | Approved Budget £000 | Adjustments £000 | Revised Budget £000 | Projected Outturn £000 | Variance £000 |
|-----------------------------------|-------------------------------------|-----------------------------|------------------------------------|---------------------------------------|--------------------------|
| Borrowing | 19,271 | (11,996) | 7,275 | 7,275 | - |
| Capital Grants & Contributions | 534 | (534) | - | - | - |
| CFCR | 450 | - | 450 | 450 | - |
| Capital Receipts – Sale of Assets | 2,494 | (865) | 1,629 | 1,629 | - |
| Receipts from Owners | <u>682</u> | <u>-</u> | <u>682</u> | <u>682</u> | <u>-</u> |
| | <u>23,431</u> | <u>(13,395)</u> | <u>10,036</u> | <u>10,036</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) | 10,036 |

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)

6.5.1 Healthy, Safe & Secure – Smoke Detector Programme – The increase of Covid-19 restrictions and enforced lockdown has meant the Smoke Detector programme cannot progress until restrictions ease. There is a requirement to undertake internal works as part of this programme. The deadline from Scottish Government has been updated to March 2022.

6.5.2 Integrated Management System - The Civica Cx Housing System Implementation is highly complex and relies on a number of third party providers as we move towards a fully integrated system. As a result, a decision was made a few years ago to split the implementation into smaller phases to make it more manageable to all parties, the first of which went live at the end of January 2021. The estimated completion date for the project is now March 2023.

All Housing Capital Projects are currently being reviewed. Any variations to estimated completion dates will be reported in future capital monitoring reports throughout the year.

7 RISK ASSESSMENT

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

- 7.2 Slippage in the Capital programme leads to the need to reschedule projects in the current year and possibly future years, therefore creating problems in delivering the programme on time. The lockdown of the Construction industry in mid March, as a result of COVID 19, and subsequent restarting in July, has resulted in projects requiring to be rephased. For this reason, the programme is carefully monitored and any potential slippage identified as soon as possible to enable any corrective action to be taken.
- 7.3 Capital projects can be subject to unforeseen events, such as delays in progressing the project. This could lead to inflation impacting on the total cost of the project. In addition, currency fluctuations can also impact on costs. Contingencies are built into the budget for each capital project and these will be closely monitored throughout the project. The potential additional costs arising from implementing measures to create a compliant site and a safe working environment for workers, are being monitored. Project inflation, as a result of COVID 19 is also being reviewed. Report 223-2020 to Policy and Resources Committee 28 September 2020 (Report 223-2020, Article XI refers) provided an update on the effects of COVID19 on the capital programme. Officers will continually monitor and review the capital programme for the on-going effects of COVID19, in terms of projected cost and timescales.
- 7.4 The accurate projection of the value and timing of capital receipts from asset sales is difficult in the current economic climate, especially as an indirect consequence of the pandemic. There is, therefore, a risk that the level of capital receipts assumed in the financing of the capital programme will not be achieved. In preparing the capital plan the Council has budgeted for a low level of Capital receipts being achieved.
The Council has a Capital Fund which can be used to cover any shortfall, in the short-term, in the level of receipts required. Similarly, additional borrowing can be used to cover any temporary shortfalls in capital receipts.
- 7.5 General Capital Grant is received from Scottish Government via the Local Government Finance Settlement each year. The level of Grant for 2020/21 has been confirmed. The officers are of the view that the projected capital grant assumed within the Updated Capital Plan 2020-25 is prudent.
- 7.6 Capital projects must be affordable in terms of their impact on the Council's Revenue Budget. The option appraisal process should ensure that the revenue impact of capital projects has been calculated and reflected in future years' Revenue Budgets.

8 POLICY IMPLICATIONS

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

9 CONSULTATION

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

10 BACKGROUND PAPERS

- 10.1 None

GREGORY COLGAN
EXECUTIVE DIRECTOR OF CORPORATE SERVICES

10 FEBRUARY 2021

2020/21 DUNDEE CITY COUNCIL CAPITAL EXPENDITURE MONITORING TO 31 JANUARY 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 31.1.2021 as a % of Revised Budget</u> |
|---|---|--|--|---|--------------------------|---|
| GENERAL SERVICES | | | | | | |
| <u>Capital Expenditure</u> | | | | | | |
| Work and Enterprise | 9,466 | (1,653) | 7,813 | 7,813 | - | 51% |
| Children & Families | 4,488 | (862) | 3,626 | 3,626 | - | 59% |
| Health, Care & Wellbeing | 5,218 | (3,167) | 2,051 | 2,051 | - | 26% |
| Community Safety & Justice | 22,811 | (5,843) | 16,968 | 16,968 | - | 54% |
| Service Provision | 22,939 | (8,284) | 14,655 | 14,655 | - | 52% |
| Building Strong Communities - Non Housing HRA Element | 1,839 | (832) | 1,007 | 1,007 | - | 19% |
| Capital Expenditure 2020/21 | 66,761 | (20,641) | 46,120 | 46,120 | - | 51% |
| <u>Capital Resources</u> | | | | | | |
| Expenditure Funded from Borrowing | 41,098 | (19,706) | 21,392 | 21,392 | | |
| General Capital Grant | 16,560 | | 16,560 | 16,560 | | |
| Capital Grants & Contributions - project specific | 7,603 | (935) | 6,668 | 6,668 | | |
| Capital Receipts - Sale of Assets | 1,500 | | 1,500 | 1,500 | | |
| Capital Resources 2020/21 | 66,761 | (20,641) | 46,120 | 46,120 | | |
| 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 31/01/2021 £000 | Current Approved Project Cost £000 | Projected Total Cost £000 | Approved Completion Date | Projected/ Actual Completion Date |
|---|------------------------------------|-----------------------|-----------------------------------|--------------------------------------|--|---------------------------------------|------------------------------|--------------------------|-----------------------------------|
| Central Waterfront | 7,305 | (540) | 6,765 | 6,765 | 22,776 | 47,064 | 47,064 | Mar-24 | Mar-24 |
| (Less External Funding) | (656) | (195) | (851) | (851) | | (656) | (1,052) | Mar-21 | Mar-21 |
| Economic Development Fit Out | 500 | (490) | 10 | 10 | | 1,000 | 1,000 | Tender not yet approved | |
| Dundee Railway Station | 56 | | 56 | 56 | 40,101 | 38,000 | 40,590 | Dec-17 | Jul-18 |
| (Less External Funding) | | | | | (8,316) | (6,008) | (8,316) | Dec-17 | Jul-18 |
| City Quay | 39 | (29) | 10 | 10 | 3 | 42 | 42 | Mar-22 | Mar-22 |
| Lochee Community Regeneration | 25 | | 25 | 25 | 0 | 25 | 25 | Mar-21 | Mar-21 |
| Vacant & Derelict Land Fund Programme | 341 | (341) | | | 14,964 | 15,304 | 15,304 | Mar-22 | Mar-22 |
| (Less External Funding) | (341) | 341 | | | (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 | 290 | (273) | 17 | 17 | 16 | 306 | 306 | Tender not yet approved | |
| Town Centre Fund | 710 | 20 | 730 | 730 | 218 | 974 | 974 | Aug-20 | Jun-21 |
| (Less External Funding) | (710) | (20) | (730) | (730) | (218) | (974) | (974) | Aug-20 | Jun-21 |
| Net Expenditure | 7,759 | (1,527) | 6,232 | 6,232 | 55,473 | 84,714 | 84,600 | | |
| Netted Off Receipts | (1,707) | 126 | (1,581) | (1,581) | (23,106) | (22,551) | (25,255) | | |
| Gross Expenditure | 9,466 | (1,653) | 7,813 | 7,813 | 78,579 | 107,265 | 109,855 | | |

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

CHILDREN & FAMILIES

Note 1

| Project/Nature of Expenditure | Approved Budget 2020/21 £000 | Total Adjusts £000 | Revised Budget 2020/21 £000 | Projected Outturn 2020/21 £000 | Actual Project Cost to 31/01/2021 £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 | 859 | 85,824 | 85,824 | Tender not yet approved | |
| Fairbairn Street Young Persons House | 100 | (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 | 4,026 | (812) | 3,214 | 3,214 | 9,951 | 12,997 | 12,997 | Mar-22 | Mar-22 |
| Net Expenditure | 4,488 | (862) | 3,626 | 3,626 | 24,203 | 114,389 | 114,362 | | |
| Receipts | | | | | | | | | |
| Gross Expenditure | 4,488 | (862) | 3,626 | 3,626 | 24,203 | 114,389 | 114,362 | | |

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 | Note 1 | | | | | | | | |
|--|------------------------------------|-----------------------|-----------------------------------|--------------------------------------|--|---------------------------------------|------------------------------|--------------------------|-----------------------------------|
| | Approved Budget 2020/21 £000 | Total Adjusts £000 | Revised Budget 2020/21 £000 | Projected Outturn 2020/21 £000 | Actual Project Cost to 31/01/2021 £000 | Current Approved Project Cost £000 | Projected Total Cost £000 | Approved Completion Date | Projected/ Actual Completion Date |
| Parks & Open Spaces | 2,257 | (1,213) | 1,044 | 1,044 | 1,442 | 2,207 | 2,207 | Mar-21 | Mar-21 |
| (Less External Funding) | | | | | (48) | (48) | (48) | Mar-21 | Mar-21 |
| Sports Facilities | 836 | (836) | | | 597 | 588 | 588 | Mar-21 | Mar-21 |
| LACD Projects | 450 | (200) | 250 | 250 | | 7,174 | 7,174 | Mar-25 | Mar-25 |
| Regional Performance Centre for Sport | 604 | | 604 | 604 | 31,864 | 32,125 | 32,340 | Aug-19 | Oct-19 |
| (Less External Funding) | | | | | (9,041) | (8,000) | (9,428) | Aug-19 | Aug-19 |
| Social Care | 513 | (360) | 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 | 558 | (558) | | | | 1,408 | 1,408 | Mar-23 | Mar-23 |
| Less External Funding | (58) | 58 | | | | (58) | (58) | Mar-21 | Mar-22 |
| Net Expenditure | 5,160 | (3,109) | 2,051 | 2,051 | 26,270 | 42,094 | 40,881 | | |
| Receipts | (58) | 58 | | | (9,089) | (12,606) | (14,034) | | |
| Gross Expenditure | 5,218 | (3,167) | 2,051 | 2,051 | 35,359 | 54,700 | 54,915 | | |

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 | Note 1 | | | | | | | | |
|--|------------------------------|--------------------|-----------------------------|--------------------------------|--|------------------------------------|---------------------------|--------------------------|-----------------------------------|
| | Approved Budget 2020/21 £000 | Total Adjusts £000 | Revised Budget 2020/21 £000 | Projected Outturn 2020/21 £000 | Actual Project Cost to 31/01/2021 £000 | Current Approved Project Cost £000 | Projected Total Cost £000 | Approved Completion Date | Projected/ Actual Completion Date |
| CCTV Project | 306 | | 306 | 306 | 1,283 | 1,433 | 1,433 | Dec-19 | Jun-21 |
| (Less External Funding) | (126) | | (126) | (126) | (231) | (423) | (423) | Dec-19 | Jun-21 |
| Coastal Protection Works | 13,148 | (3,600) | 9,548 | 9,548 | 7,499 | 16,803 | 16,803 | Mar-24 | Mar-24 |
| (Less External Funding) | (300) | | (300) | (300) | (262) | (562) | (562) | Mar-21 | Mar-21 |
| Flood Risk Management | 417 | (417) | | | | 1,017 | 1,017 | Mar-25 | Mar-25 |
| Road Schemes/Minor Schemes | 2,295 | (343) | 1,952 | 1,952 | 844 | 1,952 | 1,952 | Mar-21 | Mar-21 |
| (Less External Funding) | (713) | (7) | (720) | (720) | | (720) | (720) | Mar-21 | Mar-21 |
| Street Lighting Renewal | 1,401 | (701) | 700 | 700 | 453 | 901 | 901 | Mar-21 | Mar-21 |
| LED Street Lighting Installations | 202 | (112) | 90 | 90 | 3,711 | 4,800 | 3,838 | Mar-21 | Mar-21 |
| Road Reconstructions/Recycling | 2,415 | | 2,415 | 2,415 | 1,523 | 2,415 | 2,415 | Mar-21 | Mar-21 |
| Bridge Assessment Work Programme | 818 | (230) | 588 | 588 | 505 | 1,036 | 1,036 | Mar-21 | Mar-21 |
| (Less External Funding) | (62) | | (62) | (62) | (115) | (105) | (105) | Mar-21 | Mar-21 |
| Regional Transport Partnership | 175 | (175) | | | 129 | 304 | 304 | Mar-21 | Mar-21 |
| Low Emission Zone | 124 | | 124 | 124 | 399 | 523 | 523 | Mar-21 | Mar-21 |
| (Less External Funding) | (124) | | (124) | (124) | (399) | (523) | (523) | Mar-21 | Mar-21 |
| Council Roads and Footpaths - Other | 745 | | 745 | 745 | 195 | 745 | 745 | Mar-21 | Mar-21 |
| Smart Cities - Mobility Innovation Living Laboratory | 765 | (265) | 500 | 500 | 396 | 1,407 | 1,407 | Mar-21 | Jun-21 |
| (Less External Funding) | (415) | 64 | (351) | (351) | (241) | (839) | (839) | Jun-21 | Jun-21 |
| Net Expenditure | 21,071 | (5,786) | 15,285 | 15,285 | 15,715 | 30,288 | 29,386 | | |
| Receipts | (1,740) | 57 | (1,683) | (1,683) | (1,248) | (3,172) | (3,172) | | |
| Gross Expenditure | 22,811 | (5,843) | 16,968 | 16,968 | 16,963 | 33,460 | 32,558 | | |

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

SERVICE PROVISION

Appendix 2

| 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 31/01/2021 £000 | Current Approved Project Cost £000 | Projected Total Cost £000 | Approved Completion Date | Projected/Actual Completion Date |
| Demolition of Surplus Properties & Remediation Works | 980 | (607) | 373 | 373 | 619 | 870 | 870 | Mar-21 | Mar-21 |
| Low Carbon Transport | 30 | | 30 | 30 | | 850 | 850 | Mar-22 | Mar-22 |
| Cemeteries | 250 | (144) | 106 | 106 | | 106 | 106 | Mar-21 | Mar-21 |
| Contaminated Land | 113 | | 113 | 113 | 4 | 113 | 113 | Mar-21 | Mar-22 |
| Recycling & Waste Management | 359 | (108) | 251 | 251 | 194 | 300 | 300 | Mar-21 | Mar-22 |
| Recycling Initiatives | 537 | (477) | 60 | 60 | 12 | 537 | 537 | Mar-22 | Mar-22 |
| Riverside Recycling Site | 23 | (23) | | | | 23 | 23 | Mar-21 | Mar-22 |
| Baldovie Recycling Centre | 293 | (224) | 69 | 69 | 145 | 186 | 410 | Mar-21 | Mar-22 |
| Construction Of Salt Barn | 75 | | 75 | 75 | 31 | 670 | 670 | Mar-22 | Mar-22 |
| Purchase Computer Equipment | 1,863 | (266) | 1,597 | 1,597 | 257 | 1,597 | 1,863 | Mar-21 | Mar-21 |
| (Less External Funding) | (650) | | (650) | (650) | | (650) | (650) | Mar-21 | Mar-21 |
| Replacement of Major Departmental Systems | 1,384 | (162) | 1,222 | 1,222 | 2,501 | 2,619 | 2,892 | Mar-21 | Mar-21 |
| Purchase Desktop Collaboration Platform | 614 | | 614 | 614 | 614 | 1,841 | 1,841 | Mar-23 | Mar-23 |
| Data Centre | 165 | 15 | 180 | 180 | 180 | 386 | 386 | Mar-21 | Mar-21 |
| Asset Management Replacement System | 150 | (150) | | | | 150 | 150 | Tender not yet Approved | |
| Smart Cities Digital/ICT Investment | 1,204 | (1,100) | 104 | 104 | 251 | 1,674 | 574 | Mar-22 | Mar-22 |
| Property Development & Improvement Programme | | | | | | | | | |
| Industrial Estates Improvements- Strathmartine Rd Comm | 100 | (80) | 20 | 20 | 2 | 22 | 22 | Mar-21 | Mar-21 |
| Shopping Parade Improvements | 109 | (80) | 29 | 29 | | 29 | 29 | Mar-21 | Mar-21 |
| Structural Improvements & Property Upgrades | 1,008 | | 1,008 | 1,008 | 1,335 | 1,681 | 1,681 | Mar-21 | Mar-21 |
| Lifecycle Improvements | 700 | (215) | 485 | 485 | 447 | 880 | 880 | Apr-21 | Apr-21 |
| Heating & Ventilation Systems | 200 | (190) | 10 | 10 | 165 | 172 | 172 | Mar-21 | Mar-21 |
| Roof Replacement/Improvement Programme | 933 | (285) | 648 | 648 | 561 | 843 | 843 | Mar-21 | Mar-21 |
| Window Replacement | 309 | | 309 | 309 | 453 | 559 | 559 | Mar-21 | Mar-21 |
| Electrical Upgrades | 373 | (290) | 83 | 83 | 252 | 288 | 288 | Mar-21 | Mar-21 |
| Toilet Upgrades | 155 | | 155 | 155 | 96 | 168 | 168 | Mar-21 | Mar-21 |
| Disabled Access | 91 | (40) | 51 | 51 | | 92 | 92 | Mar-21 | Mar-21 |
| Health & Safety Works | 208 | 200 | 408 | 408 | 387 | 771 | 771 | Mar-21 | Mar-21 |
| Sustainable Projects | 960 | (633) | 327 | 327 | 1,433 | 2,109 | 2,109 | Mar-21 | Mar-21 |
| Upgrade of City Square East & West Wing | 1,828 | | 1,828 | 1,828 | 3,749 | 5,000 | 5,000 | Aug-20 | Mar-22 |
| Property Rationalisation | 500 | (500) | | | 237 | 235 | 235 | Mar-21 | Mar-21 |
| Depot Rationalisation Programme | 118 | | 118 | 118 | 18 | 4,400 | 4,400 | Tender not yet approved | |

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 31/01/2021 £000 | Current Approved Project Cost £000 | Projected Total Cost £000 | Approved Completion Date | Projected/ Actual Completion Date |
| DCA General Upgrades | | | | | 58 | | | Mar-21 | Mar-21 |
| Procurement Costs | 119 | | 119 | 119 | 122 | 119 | 119 | Mar-21 | Mar-21 |
| Capitalisation of Borrowing Costs | 280 | | 280 | 280 | | 280 | 280 | Mar-21 | Mar-21 |
| Contingency/COVID 19 Capital Expenditure | 740 | (572) | 168 | 168 | | 1,859 | 1,859 | Mar-21 | Mar-21 |
| Vehicle Fleet Purchases | 2,791 | (1,584) | 1,207 | 1,207 | 3,497 | 3,642 | 3,642 | Mar-21 | Mar-21 |
| (Less Sale of Vehicles & Equipment) | | (75) | (75) | (75) | (75) | | (75) | Mar-21 | Mar-21 |
| Go Ultra Low City Scheme | 96 | (96) | | | 1,550 | 1,646 | 1,646 | Mar-22 | Mar-22 |
| (Less External Funding) | (96) | 96 | | | (1,494) | (1,590) | (1,590) | Mar-22 | Mar-22 |
| ULEV Taxi Infrastructure | 100 | (100) | | | 379 | 479 | 479 | Mar-22 | Mar-22 |
| (Less External Funding) | (100) | 100 | | | (379) | (479) | (479) | Mar-22 | Mar-22 |
| Low Carbon Travel & Transport Challenge Fund for Multi Storey EV Charging Hubs | 549 | (274) | 275 | 275 | 1,200 | 1,750 | 1,750 | Mar-22 | Mar-22 |
| Less External Funding | (529) | 274 | (255) | (255) | (847) | (1,425) | (1,425) | Mar-22 | Mar-22 |
| Local Authority Installation Programme | 228 | 35 | 263 | 263 | 348 | 388 | 388 | Mar-21 | Mar-21 |
| (Less External Funding) | (228) | (35) | (263) | (263) | (11) | (388) | (388) | Mar-21 | Mar-21 |
| Switched on Towns and Cities | 1,145 | (395) | 750 | 750 | 729 | 1,423 | 1,423 | Dec-21 | Dec-21 |
| (Less External Funding) | (1,145) | 395 | (750) | (750) | (664) | (1,423) | (1,423) | Dec-21 | Dec-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 | (236) | 300 | 300 | 44 | 543 | 543 | Mar-21 | Jun-21 |
| (Less External Funding) | (536) | 236 | (300) | (300) | (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 | 237 | 237 | | 1,032 | 1,032 | Mar-22 | Mar-22 |
| (Less External Funding) | | (237) | (237) | (237) | | 1,032 | 1,032 | Mar-22 | Mar-22 |
| Net Expenditure | 18,932 | (7,590) | 11,342 | 11,342 | 18,374 | 36,867 | 36,455 | | |
| Netted Off Receipts | (4,007) | 694 | (3,313) | (3,313) | (3,496) | (6,249) | (6,324) | | |
| Gross Expenditure | 22,939 | (8,284) | 14,655 | 14,655 | 21,870 | 43,116 | 42,779 | | |

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

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

BUILDING STRONG COMMUNITIES - NON HOUSING HRA ELEMENT

| Project/Nature of Expenditure | Note 1 | | | | | | | | |
|------------------------------------|------------------------------|--------------------|-----------------------------|--------------------------------|--|------------------------------------|---------------------------|--------------------------|-----------------------------------|
| | Approved Budget 2020/21 £000 | Total Adjusts £000 | Revised Budget 2020/21 £000 | Projected Outturn 2020/21 £000 | Actual Project Cost to 31/01/2021 £000 | Current Approved Project Cost £000 | Projected Total Cost £000 | Approved Completion Date | Projected/ Actual Completion Date |
| NON HOUSING HRA ELEMENT | | | | | | | | | |
| Community Regeneration Fund | 668 | (84) | 584 | 584 | 32 | 604 | 604 | Mar-21 | Mar-21 |
| Participatory Budget | 100 | (100) | | | | 100 | 100 | Mar-21 | Mar-21 |
| Gypsy Traveller Site, Balmuir Wood | 141 | | 141 | 141 | | 141 | 141 | Mar-21 | Mar-21 |
| (Less External Funding) | (91) | | (91) | (91) | | (91) | (91) | Mar-21 | Mar-21 |
| Menziesshill - Community Provision | 323 | (233) | 90 | 90 | 12,876 | 13,250 | 13,190 | Apr-19 | Aug-19 |
| (Less Regeneration Funding) | | | | | (1,320) | (1,320) | (1,320) | Mar-18 | Mar-18 |
| Community Centres | 107 | (100) | 7 | 7 | 693 | 1,696 | 1,696 | Mar-23 | Mar-23 |
| Mill O Mains | 500 | (315) | 185 | 185 | 192 | 1,750 | 1,750 | Tender not yet approved | |
| Net Expenditure | 1,748 | (832) | 916 | 916 | 12,473 | 16,130 | 16,070 | | |
| Receipts | (91) | | (91) | (91) | (1,320) | (1,411) | (1,411) | | |
| Gross Expenditure | 1,839 | (832) | 1,007 | 1,007 | 13,793 | 17,541 | 17,481 | | |

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

BUILDING STRONG COMMUNITIES - HOUSING REVENUE ACCOUNT ELEMENT

| Project/Nature of Expenditure | Note 1 | | | | | | | | | |
|---------------------------------------|------------------------------|--------------------|-----------------------------|---------------------------|--------------------------------|--|------------------------------------|---------------------------|--------------------------|-----------------------------------|
| | Approved Budget 2020/21 £000 | Total Adjusts £000 | Revised Budget 2020/21 £000 | Expenditure to 31/01/2021 | Projected Outturn 2020/21 £000 | Actual Project Cost to 31/01/2021 £000 | Current Approved Project Cost £000 | Projected Total Cost £000 | Approved Completion Date | Projected/ Actual Completion Date |
| Free from Serious Disrepair - Roofs | 2,806 | (1,050) | 1,756 | 781 | 1,756 | 1,707 | 2,682 | 2,682 | Mar-21 | Mar-21 |
| Roughcast/Walls | 500 | (170) | 330 | 102 | 330 | 550 | 779 | 779 | Mar-21 | Mar-21 |
| Windows | 1,655 | (1,502) | 153 | 33 | 153 | 1,374 | 1,494 | 1,494 | Mar-21 | Mar-21 |
| Energy Efficient | | | | | | | | | | |
| External Insulation and Cavity Fill | 6,514 | (5,367) | 1,147 | 1,007 | 1,147 | 3,855 | 3,995 | 3,995 | Mar-21 | Mar-21 |
| Heating Replacement | 1,873 | (744) | 1,129 | 264 | 1,129 | 305 | 1,212 | 1,212 | Mar-21 | Mar-21 |
| Boiler Replacement | 50 | (20) | 30 | 22 | 30 | 22 | 30 | 30 | Tender not yet Approved | |
| Renewable Initiatives/Gas Services | 10 | | 10 | 1 | 10 | 1 | 10 | 10 | Tender not yet Approved | |
| Healthy, Safe and Secure | | | | | | | | | | |
| Door Entry System/Secure Doors | 50 | 13 | 63 | 4 | 63 | 4 | 63 | 63 | Mar-21 | Mar-21 |
| Door Entry Replacement | 20 | (20) | | | | | | | Tender not yet Approved | |
| Smoke Detector Programme | 2,934 | (1,184) | 1,750 | 1,466 | 1,750 | 6,145 | 8,357 | 8,357 | Jan-21 | Mar-22 |
| MSD Fire Safety Measures | 1,125 | (1,075) | 50 | 35 | 50 | 35 | 50 | 50 | Tender not yet Approved | |
| Multi Storey Development Improvements | 1,021 | (424) | 597 | 445 | 597 | 942 | 1,095 | 1,095 | Mar-21 | Mar-21 |
| Electrical Upgrading | 400 | (395) | 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 31/01/2021 | Projected Outturn 2020/21 £000 | Actual Project Cost to 31/01/2021 £000 | Current Approved Project Cost £000 | Projected Total Cost £000 | Approved Completion Date | Projected/ Actual Completion Date |
| Miscellaneous | | | | | | | | | | |
| Fees | 82 | | 82 | 43 | 82 | 43 | 82 | 82 | Mar-21 | Mar-21 |
| Disabled Adaptations | 850 | (250) | 600 | 475 | 600 | 475 | 600 | 600 | Mar-21 | Mar-21 |
| Integrated Management System | 50 | 20 | 70 | | 70 | 331 | 753 | 819 | Mar-21 | Mar-23 |
| Water Tanks | 187 | (180) | 7 | | 7 | | 7 | 7 | Tender not yet Approved | |
| Modern Facilities & Services | | | | | | | | | | |
| Increased Supply of Council Housing | 2,634 | (749) | 1,885 | 1,099 | 1,885 | 19,209 | 19,789 | 20,395 | Mar-21 | Jul-21 |
| (Less External Funding) | (534) | 534 | | | | | (7,458) | (8,227) | Mar-21 | Mar-21 |
| Demolitions | 320 | (118) | 202 | 60 | 202 | 78 | 383 | 383 | Jun-21 | Jun-21 |
| Community Care | | | | | | | | | | |
| Sheltered Lounge/Warden Call System Upgrades | 350 | (180) | 170 | 104 | 170 | 104 | 170 | 170 | Mar-21 | Mar-21 |
| Net Expenditure | 22,897 | (12,861) | 10,036 | 5,943 | 10,036 | 35,182 | 34,098 | 34,001 | | |
| Receipts | (534) | 534 | | | | | (7,458) | (8,227) | | |
| Gross Expenditure | 23,431 | (13,395) | 10,036 | 5,943 | 10,036 | 35,182 | 41,556 | 42,228 | | |

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

| | <u>Approved Capital Budget 2020/21 £000</u> | <u>Total Budget Adjustments £000</u> | <u>Revised Capital Budget 2020/21 £000</u> | <u>Actual Spend to 31 Jan 2021 £000</u> | <u>Projected Outturn 2020/21 £000</u> | <u>Variance £000</u> | <u>Actual Spend to 31.1.2021 as a % of Revised Budget</u> |
|--|---|--|--|---|---|--------------------------|---|
| BUILDING STRONG COMMUNITIES - HOUSING HRA ELEMENT | | | | | | | |
| Capital Expenditure 2020/21 | | | | | | | |
| Free from Serious Disrepair - Roofs | 2,806 | (1,049) | 1,757 | 781 | 1,757 | | 44% |
| Roughcast/Walls | 500 | (170) | 330 | 102 | 330 | | 31% |
| Free from Serious Disrepair - Windows | 1,655 | (1,502) | 153 | 33 | 153 | | 22% |
| Energy Efficiency - External Insulation and Cavity Fill | 6,514 | (5,367) | 1,147 | 1,007 | 1,147 | | 88% |
| Energy Efficiency - Heating Replacement | 1,873 | (745) | 1,128 | 264 | 1,128 | | 23% |
| Energy Efficiency - Boiler replacement | 50 | (20) | 30 | 22 | 30 | | 73% |
| Renewable Initiatives/Gas Services | 10 | | 10 | 1 | 10 | | 10% |
| Healthy, Safe & Secure - Door Entry System & Secure Doors | 50 | 13 | 63 | 4 | 63 | | 6% |
| Healthy, Safe & Secure - Door Entry Replacement | 20 | (20) | | | | | |
| Healthy, Safe & Secure - Smoke Detection Programme | 2,934 | (1,184) | 1,750 | 1,466 | 1,750 | | 84% |
| Healthy, Safe & Secure - MSD Fire Safety Improvements | 1,125 | (1,075) | 50 | 35 | 50 | | 70% |
| Multi Storey Development Improvements | 1,021 | (424) | 597 | 445 | 597 | | 75% |
| Electrical Upgrading | 400 | (395) | 5 | 2 | 5 | | 40% |
| Miscellaneous - Fees | 82 | | 82 | 43 | 82 | | 52% |
| Miscellaneous - Disabled Adaptations | 850 | (250) | 600 | 475 | 600 | | 79% |
| Integrated Management System | 50 | 20 | 70 | | 70 | | |
| Water Pumps and Tanks | 187 | (180) | 7 | | 7 | | |
| Increase Supply of Council Housing | 2,634 | (749) | 1,885 | 1,099 | 1,885 | | 58% |
| Demolitions | 320 | (118) | 202 | 60 | 202 | | 30% |
| Community Care - Sheltered Lounge/Warden Call System Upgrades | 350 | (180) | 170 | 104 | 170 | | 61% |
| Capital Expenditure 2020/21 | 23,431 | (13,395) | 10,036 | 5,943 | 10,036 | | 59% |
| Capital Resources 2020/21 | | | | | | | |
| Expenditure Funded from Borrowing | 19,271 | (11,996) | 7,275 | 4,167 | 7,275 | | |
| Capital Receipts, Grants & Contributions - project specific | | | | | | | |
| Scottish Government Grants | 534 | (534) | 0 | | 0 | | |
| Capital Funded from Current Revenue | | | | | | | |
| Council Tax discount reductions used to fund affordable housing | 450 | | 450 | | 450 | | |
| Capital Receipts, Grants & Contributions | | | | | | | |
| Receipts from Owners | 682 | | 682 | 470 | 682 | | |
| Capital Receipts:- | | | | | | | |
| Sale of Assets - Land | 1,644 | (584) | 1,060 | 831 | 1,060 | | |
| Sale of Assets - Fleming Trust | 0 | | | | | | |
| Sale Assets - Last in Block | 850 | (281) | 569 | 475 | 569 | | |
| | 23,431 | (13,395) | 10,036 | 5,943 | 10,036 | | |
| Capital Expenditure as % of Capital Resources | 100% | | 100% | | 100% | | |

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