

REPORT TO: POLICY AND RESOURCES COMMITTEE – 24 AUGUST 2020

REPORT ON: CAPITAL EXPENDITURE MONITORING 2020/21

REPORT BY: EXECUTIVE DIRECTOR OF CORPORATE SERVICES

REPORT NO: 170-2020

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 A review will be undertaken of the capital plan to reflect the impact of COVID19 on capital projects, 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 30 June 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 30 June 2020 is 1% of the Revised Budget 2020/21 compared to 6% for the same period last year.

5.2 2020/21 Expenditure Variations

Appendix 1, which details the position to the end of June 2020, shows a revised projected outturn for 2020/21 of £81.322m, an increase of £6.533m since the Capital Plan 2020-25 was approved at Policy and Resources Committee on 24 February 2020 (Report 61-2020, Article X refers). The main reasons for the movement are detailed in points 5.2.1 to 5.2.8 below:

- 5.2.1 Increase in expenditure of £13.655m on various projects across the Capital Programme to take account of slippage within the 2019/20 Capital Programme since the Capital Plan 2020-25 was approved in February 2020, and is required to be carried forward into 2020/21. This budgeted expenditure will be funded from a combination of borrowing and grants and contributions.
- 5.2.2 Regional Performance Centre (Health, Care & Wellbeing) – Additional expenditure of £215,000 in 2020/21. The Regional Performance Centre contract comprised a major capital construction project with the complexity of multiple buildings and infrastructure linking into one development. The co-ordination and management of all construction detailing, supply chain resourcing and specialised equipment influenced the programme and costs of the project, contributing to the £215,000 increased cost. The expenditure will be funded from unallocated balances which were identified when the exercise to review and carry forward budgets from 2019/20 into 2020/21, was being undertaken.
- 5.2.3 Road Schemes/Minor Schemes – Cycling, Walking Safer Streets (Community Safety & Justice) – additional expenditure of £410,000 in 2020/21. The budget is to support the Cycle Action Plan by undertaking a programme of works promoting cycling and walking for both short and long distance journeys. Officers within City Development have prepared a programme of works to ensure the objectives of the grant are met, and this is now being implemented. The budgeted expenditure is funded from a capital grant from the Scottish Government so there will be no impact on the Council's borrowing
- 5.2.4 Recycling Initiatives (Service Provision) – Additional expenditure of £445,000 in 2020/21. These additional monies, will be used for a wide range of measures including purchase of skips and works to improve the infrastructure at the two household waste recycling centres, The budgeted expenditure is funded from a capital grant from the Scottish Government so there will be no impact on the Council's borrowing.
- 5.2.5 Clean Streets Electric Vehicle Infrastructure – Pop Up Chargers (Service Provision) – Additional expenditure of £536,000 in 20/21. The additional monies will be to install innovative pop up electric chargers that are built into the ground and only rise-up when in use, providing a safe, discreet, attractive and low cost charging solution for electric vehicle drivers who don't have access to chargers in off-street parking. The budgeted expenditure is funded from a capital grant from Innovate UK so there will be no impact on the Council's borrowing.
- 5.2.6 Purchase of Computers – Purchase of Education Computers(Service Provision) – Additional expenditure of £650,000 in 2020/21. The additional monies are to be used to purchase digital devices and connectivity solutions to tackle digital exclusion amongst children and young people. The budgeted expenditure is funded from a capital grant from the Scottish Government so there will be no impact on the Council's borrowing.
- 5.2.7 Central Waterfront – Waterfront Place (Work & Enterprise) – Reduction in projected expenditure of £592,000 in 2020/21. Works on-site have been delayed due to the COVID 19 lockdown, in place since mid March 2020. Work has now restarted on-site with enhanced safety measures in place to make the site compliant to Scottish Governments guidance and safeguard welfare of workers on site. The budget will be required in 2021/22 and will be funded from borrowing. The project is now anticipated to be complete in June 2021 as opposed to April 2021 previously advised (as per report 396-2019 to City Development committee 9th December 2019). See 5.2.8 for possible additional costs re COVID19.

- 5.2.8 The capital programme for 2020/21 is currently being reviewed to take account of the impact of COVID 19. Officers are reviewing project timescales to see what projects can be delivered in 2020/21, for block programmes and to provide revised project completion dates for major projects. In addition officers are reviewing project costs, in consultation with contractors, to take account of further costs, for example, resulting from measures to create a compliant site that safeguards the welfare of workers on site, and additional project inflation. This is a time consuming task due to the number of projects involved. Potential areas for additional costs, highlighted so far, include Central Waterfront -Waterfront Place - £250,000, Coastal Protection – Broughty Ferry Wall - £58,000 and Upgrade West Wing CitySquare - £92,000. These aforementioned costs will be firmed up, along with revised costing and phasing of other projects as they are identified and included in the review, as mentioned in para 2.2, and in future capital monitoring reports.
- 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 | 11,972 | 51,159 | 51,159 | - |
| General Capital Grant | 16,115 | 445 | 16,560 | 16,560 | - |
| Capital Grants & Contributions | 8,387 | 3,716 | 12,103 | 12,103 | - |
| Capital Receipts – Sale of Assets | <u>1,500</u> | <u>-</u> | <u>1,500</u> | <u>1,500</u> | <u>-</u> |
| | <u>65,189</u> | <u>16,133</u> | <u>81,322</u> | <u>81,322</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) | 81,322 |

5.5 Projected Total Cost Variations

- 5.5.1 Regional Performance Centre (Health, Care & Wellbeing) – Additional expenditure of £215,000 on the project. The Regional Performance Centre contract comprised a major capital construction project with the complexity of multiple buildings and infrastructure linking into one development. The co-ordination and management of all construction detailing, supply chain resourcing and specialised equipment influenced the programme and costs of the project, contributing to the £215,000 increased cost, taking the projected final cost of the project to £32.340m. The expenditure will be funded from unallocated balances which were identified when the exercise to review and carry forward budgets from 2019/20 into 2020/21, was being undertaken.
- 5.5.2 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. Potential areas for additional costs, highlighted so far, include Central Waterfront -Waterfront Place - £250,000, Coastal Protection – Broughty Ferry Wall - £58,000 and Upgrade West Wing CitySquare - £92,000.

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. Any revisions to estimated completion dates will be reported in future capital monitoring reports.

6 **HOUSING HRA - CURRENT POSITION**

6.1 2020/21 Expenditure Variations

Appendix 3 details the total projected gross expenditure for 2020/21 and how this projected expenditure is funded. Actual expenditure to 30 June 2020 is 0.01% of the revised budget 2020/21 compared to 12% 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 £29.989m which is the approved budget in the Capital Plan 2020-25 approved at Policy and Resources Committee on 24 February 2020 (Report 61-2020, Article X refers).

As part of the recovery process for the Housing Capital Plan, following COVID 19, projects are currently being reviewed to evaluate any additional costs as a result of project delays and the implementation of safety measures to ensure the site is compliant to COVID19 workplace guidelines, and to safeguard the welfare of construction employees. In addition the phasing of projects is being reviewed to determine what can be delivered during the rest of 2020/21, and to determine what projects will require to be transferred into future years. This exercise is currently ongoing and the outcomes will be included in the aforementioned review(para 2.2), and in future capital monitoring reports.

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

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

| | Approved Budget £000 | Adjustments £000 | Revised Budget £000 | Projected Outturn £000 | Variance £000 |
|-----------------------------------|-------------------------------------|-----------------------------|------------------------------------|---------------------------------------|--------------------------|
| Borrowing | 22,829 | - | 22,829 | 22,829 | - |
| Capital Grants & Contributions | 1,984 | - | 1,984 | 1,984 | - |
| Capital Receipts – Sale of Assets | 4,494 | - | 4,494 | 4,494 | - |
| Receipts from Owners | <u>682</u> | <u>-</u> | <u>682</u> | <u>682</u> | <u>-</u> |
| | <u>29,989</u> | <u>-</u> | <u>29,989</u> | <u>29,989</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) | 29,989 |

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 a 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

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

Appendix 1

| | <u>Approved Capital Budget 2020/21 £000</u> | <u>Total Budget Adjustments £000</u> | <u>Revised Capital Budget 2020/21 £000</u> | <u>Projected Outturn 2020/21 £000</u> | <u>Variance £000</u> | <u>Actual Spend to 30.06.2020 as a % of Revised Budget (Note 1)</u> |
|---|---|--|--|---|--------------------------|---|
| GENERAL SERVICES | | | | | | |
| <u>Capital Expenditure</u> | | | | | | |
| Work and Enterprise | 9,760 | 2,220 | 11,980 | 11,980 | - | -3% |
| Children & Families | 5,944 | (843) | 5,101 | 5,101 | - | 2% |
| Health, Care & Wellbeing | 11,376 | 2,179 | 13,555 | 13,555 | - | 0% |
| Community Safety & Justice | 21,087 | 3,782 | 24,869 | 24,869 | - | 0% |
| Service Provision | 24,518 | 7,395 | 31,913 | 31,913 | - | 5% |
| Building Strong Communities - Non Housing HRA Element | 2,104 | 808 | 2,912 | 2,912 | - | -4% |
| Projected Slippage | | | | (9,008) | | |
| Capital Expenditure 2020/21 | 74,789 | 15,541 | 90,330 | 81,322 | - | 1% |
| <u>Capital Resources</u> | | | | | | |
| Expenditure Funded from Borrowing | 39,187 | 11,972 | 51,159 | 51,159 | | |
| General Capital Grant | 16,115 | 445 | 16,560 | 16,560 | | |
| Capital Grants & Contributions - project specific | 8,387 | 3,716 | 12,103 | 12,103 | | |
| Capital Receipts - Sale of Assets | 1,500 | | 1,500 | 1,500 | | |
| Capital Resources 2020/21 | 65,189 | 16,133 | 81,322 | 81,322 | | |
| Capital Expenditure as % of Capital Resources | 115% | | 111% | 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.

Note 2 - Projected Slippage is a global allowance against the overall programme and has not been included against any individual line in Appendix 2

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 30/06/2020 £000 | Current Approved Project Cost £000 | Projected Total Cost £000 | Approved Completion Date | Projected/ Actual Completion Date |
|---|------------------------------|--------------------|-----------------------------|--------------------------------|--|------------------------------------|---------------------------|--------------------------|-----------------------------------|
| Central Waterfront | 6,664 | 1,605 | 8,269 | 8,269 | 73,717 | 100,997 | 101,125 | Mar-23 | Mar-23 |
| (Less External Funding) | (456) | (200) | (656) | (656) | (37,220) | (37,869) | (37,869) | Mar-21 | Mar-21 |
| Economic Development Fit Out | 500 | 500 | 1,000 | 1,000 | | 1,000 | 1,000 | Tender not yet approved | |
| Dundee Railway Station | | 56 | 56 | 56 | 40,087 | 38,000 | 40,590 | Dec-17 | Jul-18 |
| (Less External Funding) | | | | | (8,316) | (6,008) | (8,317) | Dec-17 | Jul-18 |
| City Quay | | 39 | 39 | 39 | 4 | 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) | (14,914) | (14,914) | Mar-21 | Mar-21 |
| Tay Cities | 1,050 | | 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 | 15 | 305 | 305 | Tender not yet approved | |
| Town Centre Fund | 695 | 15 | 710 | 710 | 37 | 735 | 735 | Aug-20 | Mar-21 |
| (Less External Funding) | (695) | (15) | (710) | (710) | (37) | (735) | (735) | Aug-20 | Mar-21 |
| Net Expenditure | 8,268 | 2,005 | 10,273 | 10,273 | 70,962 | 103,415 | 103,824 | | |
| Netted Off Receipts | (1,492) | (215) | (1,707) | (1,707) | (60,145) | (59,526) | (61,835) | | |
| Gross Expenditure | 9,760 | 2,220 | 11,980 | 11,980 | 131,107 | 162,941 | 165,659 | | |

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 30/06/2020 £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 | 1,500 | Dec-17 | Dec-17 |
| School Estate Investment | 1,990 | 123 | 2,113 | 2,113 | 712 | 60,823 | 60,823 | Tender not yet approved | |
| Fairbairn Street Young Persons Unit | 1,000 | 100 | 1,100 | 1,100 | | 1,580 | 1,580 | Tender not yet approved | |
| Early Learning and Childcare 1140 Hours Expansion | 2,954 | (1,134) | 1,820 | 1,820 | 8,047 | 11,096 | 11,096 | Mar-22 | Mar-22 |
| Net Expenditure | 5,944 | (843) | 5,101 | 5,101 | 42,515 | 107,350 | 107,350 | | |
| Receipts | | | | | | | | | |
| Gross Expenditure | 5,944 | (843) | 5,101 | 5,101 | 42,515 | 107,350 | 107,350 | | |

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 30/06/2020 £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 | 2,020 | 4,812 | 4,812 | Mar-21 | Mar-21 |
| Sports Facilities | 345 | 491 | 836 | 836 | 689 | 1,525 | 1,525 | Mar-21 | Mar-21 |
| LACD Projects | 2,420 | 130 | 2,550 | 2,550 | | 5,400 | 5,400 | Mar-24 | Mar-24 |
| Regional Performance Centre for Sport | 10 | 594 | 604 | 604 | 31,749 | 32,125 | 32,340 | Aug-19 | Oct-19 |
| (Less External Funding) | | | | | (8,913) | (8,000) | (8,913) | Aug-19 | Oct-19 |
| Social Care | 950 | 353 | 1,303 | 1,303 | 828 | 1,377 | 1,412 | Mar-21 | Mar-21 |
| Low Carbon Transport Initiative - Hydrogen | 5,350 | 97 | 5,447 | 5,447 | 48 | 7,500 | 7,500 | Tender not yet approved | |
| (Less External Funding) | (4,350) | (150) | (4,500) | (4,500) | | (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 | 1,971 | 8,997 | 8,997 | 26,421 | 40,739 | 40,076 | | |
| Receipts | (4,350) | (208) | (4,558) | (4,558) | (8,913) | (12,558) | (13,471) | | |
| Gross Expenditure | 11,376 | 2,179 | 13,555 | 13,555 | 35,334 | 53,297 | 53,547 | | |

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 30/06/2020 £000 | Current Approved Project Cost £000 | Projected Total Cost £000 | Approved Completion Date | Projected/ Actual Completion Date |
|--|------------------------------------|-----------------------|-----------------------------------|--------------------------------------|--|---------------------------------------|------------------------------|--------------------------|-----------------------------------|
| CCTV Project | | 306 | 306 | 306 | 1,169 | 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 | 1,695 | 14,894 | 14,894 | 1,852 | 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 | 4 | 2,010 | 2,010 | 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 | 4,300 | 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 | 32 | 1,130 | 1,130 | 249 | 1,353 | 1,353 | Mar-21 | Mar-21 |
| (Less External Funding) | | (62) | (62) | (62) | (43) | (105) | (105) | Mar-21 | Mar-21 |
| Regional Transport Partnership | 170 | 5 | 175 | 175 | 129 | | | Mar-21 | Mar-21 |
| Low Emission Zone | | 124 | 124 | 124 | 392 | 523 | 523 | Mar-21 | Mar-21 |
| (Less External Funding) | | (124) | (124) | (124) | (523) | (505) | (505) | 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 | 599 | 1,213 | 1,213 | Jun-20 | Jun-20 |
| (Less External Funding) | (136) | (279) | (415) | (415) | (241) | (723) | (723) | Jun-20 | Jun-20 |
| Net Expenditure | 20,407 | 2,722 | 23,129 | 23,129 | 6,710 | 42,574 | 42,074 | | |
| Receipts | (680) | (1,060) | (1,740) | (1,740) | (1,320) | (3,051) | (3,051) | | |
| Gross Expenditure | 21,087 | 3,782 | 24,869 | 24,869 | 8,030 | 45,625 | 45,125 | | |

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 30/06/2020 £000 | Current Approved Project Cost £000 | Projected Total Cost £000 | Approved Completion Date | Projected/Actual Completion Date |
| Demolition of Surplus Properties & Remediation Works | 500 | 957 | 1,457 | 1,457 | 1,367 | 2,821 | 2,821 | Mar-21 | Mar-21 |
| Bell Street Multi Storey Car Park | 725 | | 725 | 725 | | 850 | 850 | Mar-22 | Mar-22 |
| Cemeteries | 110 | 140 | 250 | 250 | 50 | 300 | 300 | Mar-21 | Mar-21 |
| Contaminated Land | 70 | 43 | 113 | 113 | | 113 | 113 | Mar-21 | Mar-21 |
| Recycling & Waste Management | 170 | 189 | 359 | 359 | 51 | 359 | 359 | Mar-21 | Mar-21 |
| Recycling Initiatives | | 537 | 537 | 537 | | 537 | 537 | Mar-21 | Mar-21 |
| Riverside Recycling Site | | 23 | 23 | 23 | | 23 | 23 | Mar-21 | Mar-21 |
| Baldovie Recycling Centre | | 293 | 293 | 293 | 75 | 366 | 366 | Mar-21 | Mar-21 |
| Construction Of Salt Barn | 600 | 45 | 645 | 645 | 31 | 670 | 670 | Mar-21 | Mar-21 |
| Purchase Computer Equipment | 1,778 | 685 | 2,463 | 2,463 | 28 | 2,463 | 2,463 | Mar-21 | Mar-21 |
| (Less External Funding) | | (650) | (650) | (650) | | | (650) | Mar-21 | Mar-21 |
| Replacement of Major Departmental Systems | 1,383 | 112 | 1,495 | 1,495 | 515 | 2,028 | 2,028 | Mar-21 | Mar-21 |
| Purchase Desktop Collaboration Platform | 700 | | 700 | 700 | 614 | 1,184 | 1,184 | Mar-23 | Mar-23 |
| IT Infrastructure & Software Requirement | | 3 | 3 | 3 | 147 | 150 | 150 | Mar-21 | Mar-21 |
| Data Centre | 368 | 18 | 386 | 386 | 6 | 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 | 200 | 23 | 223 | 223 | 2 | 223 | 223 | Mar-21 | Mar-21 |
| Shopping Parade Improvements | 209 | | 209 | 209 | | 209 | 209 | Mar-21 | Mar-21 |
| Structural Improvements & Property Upgrades | 1,300 | (204) | 1,096 | 1,096 | 691 | 1,781 | 1,781 | Mar-21 | Mar-21 |
| Lifecycle Improvements | 1,200 | 274 | 1,474 | 1,474 | 395 | 1,869 | 1,869 | Mar-21 | Mar-21 |
| Heating & Ventilation Systems | 500 | | 500 | 500 | 163 | 663 | 663 | Mar-21 | Mar-21 |
| Roof Replacement/Improvement Programme | 820 | 113 | 933 | 933 | 195 | 186 | 186 | Mar-21 | Mar-21 |
| Window Replacement | 400 | 9 | 409 | 409 | 250 | 659 | 659 | Mar-21 | Mar-21 |
| Electrical Upgrades | 700 | 273 | 973 | 973 | 231 | 1,178 | 1,178 | Mar-21 | Mar-21 |
| Toilet Upgrades | | 305 | 305 | 305 | 13 | 315 | 315 | Mar-21 | Mar-21 |
| Disabled Access | 50 | 41 | 91 | 91 | | 91 | 91 | Mar-21 | Mar-21 |
| Health & Safety Works | 300 | 58 | 358 | 358 | 367 | 721 | 721 | Mar-21 | Mar-21 |
| Sustainable Projects | 3,400 | 260 | 3,660 | 3,660 | 1,431 | 5,442 | 5,442 | Mar-21 | Mar-21 |
| Upgrade of City Square East & West Wing | 2,671 | (296) | 2,375 | 2,375 | 2,627 | 5,001 | 5,001 | Aug-20 | Aug-20 |

| Project/Nature of Expenditure | SERVICE PROVISION | | | | | | | | Approved Completion Date | Projected/ Actual Completion Date |
|--|------------------------------|--------------------|-----------------------------|--------------------------------|--|------------------------------------|---------------------------|-------------------------|--------------------------|-----------------------------------|
| | Approved Budget 2020/21 £000 | Total Adjusts £000 | Revised Budget 2020/21 £000 | Projected Outturn 2020/21 £000 | Actual Project Cost to 30/06/2020 £000 | Current Approved Project Cost £000 | Projected Total Cost £000 | | | |
| Property Rationalisation | 500 | 116 | 616 | 616 | 235 | 851 | 851 | Mar-21 | Mar-21 | |
| Depot Rationalisation Programme | 950 | 48 | 998 | 998 | 9 | 4,400 | 4,400 | Tender not yet approved | | |
| DCA - General Upgrade | | 62 | 62 | 62 | 16 | 78 | 78 | Mar-21 | Mar-21 | |
| Procurement Costs | 119 | | 119 | 119 | 227 | 346 | 346 | 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 | 2,435 | 5,226 | 5,226 | Mar-21 | Mar-21 | |
| (Less Sale of Vehicles & Equipment) | | | | | | | | 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) | (67) | (1,750) | (1,750) | Mar-21 | Mar-21 | |
| Local Authority Installation Programme 19/20 | | 228 | 228 | 228 | 125 | 353 | 353 | Mar-21 | Mar-21 | |
| (Less External Funding) | | (228) | (228) | (228) | (125) | (353) | (353) | Mar-21 | Mar-21 | |
| Switched on Towns and Cities | 952 | 193 | 1,145 | 1,145 | 422 | 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 | 8 | 543 | 543 | Tender not yet approved | | |
| (Less External Funding) | | (536) | (536) | (536) | | (543) | (543) | Tender not yet approved | | |
| Net Expenditure | 22,653 | 5,253 | 27,906 | 27,906 | 13,660 | 43,225 | 42,575 | | | |
| Netted Off Receipts | (1,865) | (2,142) | (4,007) | (4,007) | (2,407) | (6,997) | (7,647) | | | |
| Gross Expenditure | 24,518 | 7,395 | 31,913 | 31,913 | 16,067 | 50,222 | 50,222 | | | |

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 30/06/2020 £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 | 12 | 668 | 668 | 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 | 13,190 | Apr-19 | Aug-19 |
| (Less Regeneration Funding) | | | | | (1,320) | (1,320) | (1,320) | Mar-18 | Mar-18 |
| Community Centres | 646 | 107 | 753 | 753 | 698 | 1,446 | 1,446 | Mar-21 | Mar-21 |
| Mill O Mains | 900 | 27 | 927 | 927 | | 1,500 | 1,500 | Tender not yet approved | |
| Net Expenditure | 2,104 | 717 | 2,821 | 2,821 | 12,111 | 15,694 | 15,634 | | |
| Receipts | | (91) | (91) | (91) | | (91) | (91) | | |
| Gross Expenditure | 2,104 | 808 | 2,912 | 2,912 | 12,111 | 15,785 | 15,725 | | |

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

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 30/06/2020 £000 | Projected Outturn 2020/21 £000 | Actual Project Cost to 30/06/2020 £000 | Approved Project Cost £000 | Projected Total Cost £000 | Approved Completion Date | Projected/ Actual Completion Date |
|--------------------------------------|------------------------------|--------------------|-----------------------------|--------------------------------|--------------------------------|--|----------------------------|---------------------------|--------------------------|-----------------------------------|
| Free from Serious Disrepair - Roofs | 3,019 | | 3,019 | 26 | 3,019 | 773 | 3,766 | 3,766 | Mar-21 | Mar-21 |
| Roughcast/Walls | 500 | | 500 | | 500 | 449 | 500 | 500 | Mar-21 | Mar-21 |
| Windows | 2,743 | | 2,743 | | 2,743 | 1,341 | 4,084 | 4,084 | Mar-21 | Mar-21 |
| Energy Efficient | | | | | | | | | | |
| External Insulation and Cavity Fill | 7,952 | | 7,952 | (13) | 7,952 | 7,007 | 14,972 | 14,972 | Mar-21 | Mar-21 |
| Heating Replacement | 2,441 | | 2,441 | 10 | 2,441 | 93 | 2,524 | 2,524 | Mar-21 | Mar-21 |
| Boiler Replacement | 50 | | 50 | 4 | 50 | 4 | 50 | 50 | Tender not yet Approved | |
| Renewable Initiatives/Gas Services | 100 | | 100 | | 100 | | 100 | 100 | Tender not yet Approved | |
| Healthy, Safe and Secure | | | | | | | | | | |
| Door Entry System/Secure Doors | 150 | | 150 | | 150 | | 150 | 150 | Tender not yet Approved | |
| Door Entry Replacement | 100 | | 100 | | 100 | | 100 | 100 | Tender not yet Approved | |
| Smoke Detector Programme | 2,840 | | 2,840 | (168) | 2,840 | 4,511 | 8,357 | 8,357 | Jan-21 | Jan-21 |
| Fire Safety (Fire Safety Measures) | 2,250 | | 2,250 | | 2,250 | | 2,250 | 2,250 | Tender not yet Approved | |
| Multi Story Development Improvements | 2,660 | | 2,660 | 65 | 2,660 | 563 | 3,158 | 3,158 | 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 30/06/2020 £000 | Projected Outturn 2020/21 £000 | Actual Project Cost to 30/06/2020 £000 | Approved Project Cost £000 | Projected Total Cost £000 | Approved Completion Date | Projected/ Actual Completion Date |
|---|------------------------------|--------------------|-----------------------------|--------------------------------|--------------------------------|--|----------------------------|---------------------------|--------------------------|-----------------------------------|
| Miscellaneous | | | | | | | | | | |
| Fees | 82 | | 82 | 7 | 82 | 7 | 82 | 82 | Mar-21 | Mar-21 |
| Disabled Adaptations | 850 | | 850 | | 850 | | 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 | | 5,445 | 61 | 5,445 | 13,024 | 18,809 | 19,053 | Mar-21 | Mar-21 |
| (Less External Funding) | (1,534) | | (1,534) | | (1,534) | | (1,534) | (1,534) | Mar-21 | Mar-21 |
| Demolitions | 320 | | 320 | 12 | 320 | 30 | 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 |
| Projected Slippage | | | | | (2,500) | | (2,500) | (2,500) | Mar-21 | Mar-21 |
| Net Expenditure | 30,505 | | 30,505 | 4 | 28,005 | 28,133 | 59,796 | 60,106 | | |
| Receipts | (1,984) | | (1,984) | | (1,984) | | (1,984) | (1,984) | | |
| Gross Expenditure | 32,489 | | 32,489 | 4 | 29,989 | 28,133 | 61,780 | 62,090 | | |

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 30 JUNE 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 30 Jun 2020 £000</u> | <u>Projected Outturn 2020/21 £000</u> | <u>Variance £000</u> | <u>Actual Spend to 30.06.2020 as a % of Revised Budget</u> |
|--|---|--|--|---|---|--------------------------|--|
| BUILDING STRONG COMMUNITIES - HOUSING HRA ELEMENT | | | | | | | |
| Capital Expenditure 2020/21 | | | | | | | |
| Free from Serious Disrepair - Roofs | 3,019 | | 3,019 | 26 | 3,019 | | 0.86% |
| Roughcast | 500 | | 500 | | 500 | | 0.00% |
| Free from Serious Disrepair - Windows | 2,743 | | 2,743 | | 2,743 | | 0.00% |
| Energy Efficiency - External Insulation and Cavity Fill | 7,952 | | 7,952 | (13) | 7,952 | | -0.16% |
| Energy Efficiency - Heating Replacement | 2,441 | | 2,441 | 10 | 2,441 | | 0.41% |
| Energy Efficiency - Boiler replacement | 50 | | 50 | 4 | 50 | | 8.00% |
| Renewable Initiatives/Gas Services | 100 | | 100 | | 100 | | 0.00% |
| Healthy, Safe & Secure - Door Entry System & Secure Doors | 150 | | 150 | | 150 | | 0.00% |
| Healthy, Safe & Secure - Door Entry Replacement | 100 | | 100 | | 100 | | 0.00% |
| Healthy, Safe & Secure - Fire Detection | 2,840 | | 2,840 | (168) | 2,840 | | -5.92% |
| Healthy, Safe & Secure - MSD Fire Safety Improvements | 2,250 | | 2,250 | | 2,250 | | 0.00% |
| Multi Story Development Improvements | 2,660 | | 2,660 | 65 | 2,660 | | 2.44% |
| Electrical Upgrading | 400 | | 400 | | 400 | | 0.00% |
| Miscellaneous - Fees | 82 | | 82 | | 82 | | 0.00% |
| Miscellaneous - Disabled Adaptations | 850 | | 850 | 7 | 850 | | 0.82% |
| Integrated Management System | 50 | | 50 | | 50 | | 0.00% |
| Water Pumps and Tanks | 187 | | 187 | | 187 | | 0.00% |
| Increase Supply of Council Housing | 5,445 | | 5,445 | 61 | 5,445 | | 1.12% |
| Demolitions | 320 | | 320 | 12 | 320 | | 3.75% |
| Community Care - Sheltered Lounge Upgrades | 350 | | 350 | | 350 | | 0.00% |
| Projected Slippage | | | | | (2,500) | | 0.00% |
| Capital Expenditure 2020/21 | 32,489 | | 32,489 | 4 | 29,989 | | 0.01% |
| Capital Resources 2020/21 | | | | | | | |
| Expenditure Funded from Borrowing | 22,829 | | 22,829 | | 22,829 | | |
| Capital Receipts, Grants & Contributions - project specific | | | | | | | |
| Scottish Government Grants | 1,534 | | 1,534 | | 1,534 | | |
| Council Tax discount reductions used to fund affordable housing | 450 | | 450 | | 450 | | |
| Capital Receipts, Grants & Contributions | | | | | | | |
| Receipts from Owners | 682 | | 682 | 2 | 682 | | |
| Capital Receipts:- | | | | | | | |
| Sale of Assets - Land | 1,644 | | 1,644 | 2 | 1,644 | | |
| Sale of Assets - Fleming Trust | 2,000 | | 2,000 | | 2,000 | | |
| Sale Assets - Last in Block | 850 | | 850 | | 850 | | |
| | 29,989 | | 29,989 | 4 | 29,989 | | |
| Capital Expenditure as % of Capital Resources | 108% | | 108% | | 100% | | |