

## ITEM No ...12.....

**REPORT TO:** POLICY AND RESOURCES COMMITTEE – 16 NOVEMBER 2020  
**REPORT ON:** CAPITAL EXPENDITURE MONITORING 2020/21  
**REPORT BY:** EXECUTIVE DIRECTOR OF CORPORATE SERVICES  
**REPORT NO:** 267-2020

### 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 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 October 2020. 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 October 2020 is 18% of the Revised Budget 2020/21 compared to 32% for the same period last year.

## 5.2 2020/21 Expenditure Variations

Appendix 1, which details the position to the end of October 2020, shows a revised projected outturn for 2020/21 of £61,797m, a decrease of £4.585m since the last capital monitoring report was submitted to Policy and Resources Committee on 28 September 2020 (Report 199-2020, Article X refers). The main reasons for the movement are detailed in points 5.2.1 to 5.2.11 below:

- 5.2.1 Smart Cities – Mobility Innovation Living Laboratory (Community Safety & Justice) – Reduction in projected expenditure of £329,000 in 2020/21. The constituent projects within the MILL programme have been impacted by COVID 19 and on that basis, Dundee City Council sought an extension to the project deadline. This was agreed by the Managing Authority (EDF) and the MILL phase 1 programme will now conclude by June 2021. The budget will be required in 2021/22 and will be funded from a combination of grants and contributions and borrowing.
- 5.2.2 Central Waterfront (Work and Enterprise) – Additional projected expenditure of £195,000 in 2020/21 on the Active/Low Carbon Travel Hub and associated hardstanding areas within Waterfront Place. The additional budgeted expenditure will be funded from additional ERDF grant so will not impact on the Council's capital financing costs budget.
- 5.2.3 Parks & Open Spaces (Health, Care & Wellbeing) – Reduction in projected expenditure of £500,000 in 2020/21 on Camperdown Development Plan. Due to a number of changes and additional factors it has become necessary to review the current Camperdown Masterplan. However, key projects such as a community growing hub, car park upgrading and renewal works are currently being developed. The budget will be required in 2021/22. There will be a reduction in borrowing in 2020/21 and corresponding increase in 2021/22.
- 5.2.4 Street Lighting Renewal (Community Safety & Justice) - Reduction in projected expenditure of £500,000 in 2020/21. The Streetlighting Renewals programme was impacted due to COVID19 with no works being undertaken on the ground until after the easing of the restrictions and the return of workers from furlough and the end of July. Lengthy lead times for obtaining materials and equipment has also impacted on this years programme necessitating a carry over of projects into future years. There will be a reduction in borrowing in 2020/21 and a corresponding increase in future years.
- 5.2.5 Parks & Open Spaces (Health, Care & Wellbeing) – Reduction in projected expenditure of £250,000 in 2020/21 on Environmental Improvements, Parks & Open Spaces. Projects have not progressed as anticipated in 2020/21 and as a result the projects being progressed and carried out in 2021/22, will be funded from the 2021/22 Budget for Environmental Improvements, Parks and Open Spaces. There will be a reduction in borrowing in 2020/21.
- 5.2.6 Sports Facilities (Health, Care & Wellbeing) – Reduction in projected expenditure of £200,000 in 2020.21 on General Community Provision. Proposed projects are being developed to be undertaken in 2021/22. These projects will be funded from the 2021/22 budget for General Community Provision. There will be a reduction in borrowing in 2020/21.
- 5.2.7 Sports Facilities (Health, Care & Wellbeing) – Reduction in projected expenditure of £225,000 in 2020/21 on Upgrade of Sports Pavilions. Due to COVID 19 projects have not progressed in 2020/21. Projects that are being progressed and carried out in 2021/22, will be funded from the 2021/22 budget for Upgrade of Sports Pavilions. There will be a reduction in borrowing in 2020/21.
- 5.2.8 Coastal Protection Works (Community Safety & Justice) – Reduction in projected expenditure of £3.053m in 2020/21 on Broughty Ferry Flood Protection Scheme. 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.

- 5.2.9 Flood Risk Management (Community Safety & justice) – Reduction in projected expenditure of £417,000 in 2020/21. The project timescales were reviewed to take into account delays with the Integrated Catchment Study. The budget will be required in later years to develop and implement measures identified within the Local Flood Risk Management Plan. There will be a reduction in borrowing in 2020/21 and a corresponding increase in future years.
- 5.2.10 Sustainable Transport ( Health, Care & Wellbeing) – Reduction in projected expenditure of £300,000 in 20/21. Dundee City Council has secured additional revenue funding (up to £2.4m) through the Spaces for People programme and this has been and continues to be a primary focus for the Sustainable Transportation & Roads Division. As a result the capital budget for sustainable transport improvements in 2020/21 has not been committed and is required to be carried forward into 2021/22. There will be a reduction in borrowing in 2020/21 and a corresponding increase in 2021/22.
- 5.2.11 Road Schemes/Minor Schemes (Community Safety & Justice) – Reduction in projected expenditure of £200,000 in 2020/21 on Road Safety Schemes. Dundee has secured additional capital grants for various road schemes, which has to be committed and spent by the end of March 2021. Therefore the projects being funded from this grant are being prioritised. 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
- 5.3 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: -

	<b>Approved Budget £000</b>	<b>Adjustments £000</b>	<b>Revised Budget £000</b>	<b>Projected Outturn £000</b>	<b>Variance £000</b>
Borrowing	41,098	(5,031)	36,067	36,067	-
General Capital Grant	16,560		16,560	16,560	-
Capital Grants & Contributions	7,603	67	7,670	7,670	-
Capital Receipts – Sale of Assets	<u>1,500</u>	<u>-</u>	<u>1,500</u>	<u>1,500</u>	<u>-</u>
	<u>66,761</u>	<u>(4,964)</u>	<u>61,797</u>	<u>61,797</u>	<u>-</u>

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

	<b>£000</b>
2016/17	83,138
2017/18	105,036
2018/19	94,329
2019/20	50,136
2020/21 (Projected)	61,797

#### 5.5 Projected Total Cost Variations

- 5.5.1 Central Waterfront (Work and Enterprise) – Additional projected expenditure of £396,000 on the Active/Low Carbon Travel Hub and associated hardstanding areas within Waterfront Place. The additional budgeted expenditure will be funded from additional ERDF grant so will not impact on the Council's capital financing costs budget.

#### 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 Smart Cities – Mobility Innovation Living Laboratory (Community Safety & Justice) - The constituent projects within the MILL programme have been impacted by COVID 19 and on that basis, Dundee City Council sought an extension to the project deadline, which originally was March 2021. This was agreed by the Managing Authority (EDF) and the MILL phase 1 programme will now conclude by 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 October 2020 is 10% of the revised budget 2020/21 compared to 40% for the same period last year. Projects were suspended in March 2020 in line with Scottish Government Guidance due to the COVID 19 pandemic. Individual projects are continually reviewed in partnership with the contractor to inform delivery timescales and projected expenditure.

The latest capital monitoring statement shows a Projected Outturn of £20.197m, a decrease of £3.234m since the last capital monitoring report was submitted to Policy and Resources Committee on 28 September 2020 (Report 199-2020, Article X refers). The main reasons for this movement are detailed in points 6.1.1 to 6.1.9 below.

- 6.1.1 Free from Serious Disrepair – Roofs – Projected expenditure has decreased by £503,000. This is mainly due to Whitfield 2nd projected expenditure which has decreased by £427,000 in 2020/21 due to the projected phasing and timescales being updated to reflect the latest estimates. There will be a decrease in borrowing in 2020/21 with a corresponding increase in 2021/22.
- 6.1.2 Free from Serious Disrepair – Windows – The projected expenditure has decreased by £745,000 in 2020/21. Due to the impact of COVID 19 and the necessity for windows to be fitted internally these projects have been delayed in line with guidance on construction from the Scottish Government. There will be a decrease in borrowing in 2020/21 with a corresponding increase in 2021/22.
- 6.1.3 Energy Efficiency – External Insulation and Cavity Fill. The projected expenditure in 2020/21 has decreased by £131,000. The programme has been updated to reflect the latest estimates for the 2020/21 programme. There will be a decrease in borrowing in 2020/21 with a corresponding increase in 2021/22.
- 6.1.4 Energy Efficiency – Heating Replacement - The projected expenditure in 2020/21 has increased by £300,000. An additional boiler replacement programme has been brought forward at Linlathen timber houses due to increasing issues with Heating failures in this area, this Project will carry forward into 21/22. There will be an increase in borrowing in 2020/21 with a corresponding decrease in future years.
- 6.1.5 Healthy, Safe & Secure – Electrical Upgrading – The projected expenditure in 2020/21 has decreased by £380,000 due to the impact of COVID 19. A project review has highlighted individual projects will not be progressed this financial year. There will be a decrease in borrowing in 2020/21.
- 6.1.6 Multi Story Development Improvements – The projected expenditure has decreased by £165,000 in 2020/21. Projected expenditure has been reduced due to expenditure being less than anticipated for projects carried forward from 2019/20. There will be a decrease in borrowing in 2020/21.
- 6.1.7 Increase Supply of Council Housing – Murrayfield Avenue Whitfield projected expenditure has decreased by £600,000 in 2020/21. The Impact of COVID 19 has meant project delivery and preparation for site start dates has been delayed. This budgeted expenditure will be funded from a combination of borrowing and a Scottish Government grant.
- 6.1.8 Healthy, Safe & Secure - MSD Fire Safety Improvements projected expenditure has decreased by £905,000 in 2020/21. A project review has shown that the lead in preparation before starting onsite will not conclude within this financial year. It's anticipated that the project will commence early in 2020/21 subject to tender approval.
- 6.1.9 Demolitions – Blackness Road Tenement Block Demolition projected expenditure has decreased by £118,000 in 2020/21. The projected expenditure has been updated to reflect the latest estimates and timescales from engineers. There will be a decrease in borrowing in 2020/21 with a corresponding increase in 2021/22.

As part of the recovery process for the Housing Capital Plan due to Covid-19, projects continue being monitored closely to evaluate any additional costs as a result of project delays and the implementation of safety measures to ensure sites are compliant to Covid-19 workplace guidelines, and to safeguard the welfare of construction employees.

In addition, the phasing of projects is continually reviewed in line with Scottish Governments, Covid-19 Scotland's Strategic Framework. This is ongoing and the outcomes will be included in future capital monitoring reports.

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

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

	<b>Approved Budget £000</b>	<b>Adjustments £000</b>	<b>Revised Budget £000</b>	<b>Projected Outturn £000</b>	<b>Variance £000</b>
Borrowing	19,271	(2,700)	16,571	16,571	-
Capital Grants & Contributions	984	(534)	450	450	-
Capital Receipts – Sale of Assets	2,494	-	2,494	2,494	-
Receipts from Owners	<u>682</u>	<u>-</u>	<u>682</u>	<u>682</u>	<u>-</u>
	<u>23,431</u>	<u>(3,234)</u>	<u>20,197</u>	<u>20,197</u>	<u>-</u>

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

	<b>£000</b>
2016/17	18,230
2017/18	22,387
2018/19	20,139
2019/20	23,565
2020/21 (Projected)	20,197

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 completion date 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, 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**

**04 NOVEMBER 2020**

**2020/21 DUNDEE CITY COUNCIL CAPITAL EXPENDITURE MONITORING TO 31 OCTOBER 2020**

Appendix 1

	<u>Approved Capital Budget 2020/21 £000</u>	<u>Total Budget Adjustments £000</u>	<u>Revised Capital Budget 2020/21 £000</u>	<u>Projected Outturn 2020/21 £000</u>	<u>Variance £000</u>	<u>Actual Spend to 31.10.2020 as a % of Revised Budget (Note 1)</u>
<b>GENERAL SERVICES</b>						
<b><u>Capital Expenditure</u></b>						
Work and Enterprise	9,466	195	9,661	9,661	-	22%
Children & Families	4,488		4,488	4,488	-	21%
Health, Care & Wellbeing	5,218	(1,625)	3,593	3,593	-	8%
Community Safety & Justice	22,811	(4,435)	18,376	18,376	-	18%
Service Provision	22,939	901	23,840	23,840	-	19%
Building Strong Communities - Non Housing HRA Element	1,839		1,839	1,839	-	-4%
<b>Capital Expenditure 2020/21</b>	<b>66,761</b>	<b>(4,964)</b>	<b>61,797</b>	<b>61,797</b>	-	18%
<b><u>Capital Resources</u></b>						
Expenditure Funded from Borrowing	41,098	(5,031)	36,067	36,067		
General Capital Grant	16,560		16,560	16,560		
Capital Grants & Contributions - project specific	7,603	67	7,670	7,670		
Capital Receipts - Sale of Assets	1,500		1,500	1,500		
<b>Capital Resources 2020/21</b>	<b>66,761</b>	<b>(4,964)</b>	<b>61,797</b>	<b>61,797</b>		
<b>Capital Expenditure as % of Capital Resources</b>	<b>100%</b>		<b>100%</b>	<b>100%</b>		

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

## WORK &amp; ENTERPRISE

Project/Nature of Expenditure	Approved Budget 2020/21 £000	Total Adjusts £000	Revised Budget 2020/21 £000	Projected Outturn 2020/21 £000	Actual Project Cost to 31/10/2020 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Central Waterfront	7,305	195	7,500	7,500	19,957	45,045	45,569	Mar-24	Mar-24
(Less External Funding)	(656)	(195)	(851)	(851)		(656)	(1,048)	Mar-21	Mar-21
Economic Development Fit Out	500		500	500		1,000	1,000	Tender not yet approved	
Dundee Railway Station	56		56	56	40,099	38,000	40,590	Dec-17	Jul-18
(Less External Funding)					(8,316)	(6,008)	(8,316)	Dec-17	Jul-18
City Quay	39		39	39	3	42	42	Mar-21	Mar-21
Lochee Community Regeneration	25		25	25	1,983	2,008	2,008	Mar-21	Mar-21
Vacant & Derelict Land Fund Programme	341		341	341	14,964	15,304	15,304	Mar-21	Mar-21
(Less External Funding)	(341)		(341)	(341)	(14,572)	(14,913)	(14,913)	Mar-21	Mar-21
Tay Cities						4,050	4,050	Tender not yet approved	
Dundee Heritage Trust for Discovery Point	200		200	200	487	500	500	Mar-21	Mar-21
District Shopping	290		290	290	16	306	306	Tender not yet approved	
Town Centre Fund	710		710	710	152	735	735	Aug-20	Mar-21
(Less External Funding)	(710)		(710)	(710)	(152)	(735)	(735)	Aug-20	Mar-21
<b>Net Expenditure</b>	<b>7,759</b>		<b>7,759</b>	<b>7,759</b>	<b>54,621</b>	<b>84,678</b>	<b>85,092</b>		
<b>Netted Off Receipts</b>	<b>(1,707)</b>	<b>(195)</b>	<b>(1,902)</b>	<b>(1,902)</b>	<b>(23,040)</b>	<b>(22,312)</b>	<b>(25,012)</b>		
<b>Gross Expenditure</b>	<b>9,466</b>	<b>195</b>	<b>9,661</b>	<b>9,661</b>	<b>77,661</b>	<b>106,990</b>	<b>110,104</b>		

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 &amp; FAMILIES

Project/Nature of Expenditure	Approved Budget 2020/21 £000	Total Adjusts £000	Revised Budget 2020/21 £000	Projected Outturn 2020/21 £000	Actual Project Cost to 31/10/2020 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Harris Academy Refurbishment	44		44	44	32,307	32,351	32,351	N/A Prior to 1.4.15	
Baldragon Replacement	24		24	24	1,449	1,500	1,473	Dec-17	Dec-17
School Estate Investment	269		269	269	781	85,824	85,824	Tender not yet approved	
Fairbairn Street Young Persons House	100		100	100		1,580	1,580	Tender not yet approved	
Young Persons Homes Refurbishments	25		25	25		500	500	Tender not yet approved	
Early Learning and Childcare 1140 Hours Expansion	4,026		4,026	4,026	8,825	12,997	12,997	Mar-22	Mar-22
<b>Net Expenditure</b>	<b>4,488</b>		<b>4,488</b>	<b>4,488</b>	<b>43,362</b>	<b>134,752</b>	<b>134,725</b>		
<b>Receipts</b>									
<b>Gross Expenditure</b>	<b>4,488</b>		<b>4,488</b>	<b>4,488</b>	<b>43,362</b>	<b>134,752</b>	<b>134,725</b>		

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 &amp; WELLBEING

Project/Nature of Expenditure	Approved Budget 2020/21 £000	Total Adjusts £000	Revised Budget 2020/21 £000	Projected Outturn 2020/21 £000	Actual Project Cost to 31/10/2020 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Parks & Open Spaces	2,257	(750)	1,507	1,507	1,464	3,734	3,734	Mar-21	Mar-21
(Less External Funding)					(44)	(68)	(68)	Mar-21	Mar-21
Sports Facilities	836	(425)	411	411	344	1,180	1,180	Mar-21	Mar-21
LACD Projects	450		450	450	662	7,174	7,174	Mar-25	Mar-25
Regional Performance Centre for Sport	604		604	604	31,855	32,125	32,340	Aug-19	Oct-19
(Less External Funding)					(8,928)	(8,000)	(8,913)	Aug-19	Aug-19
Social Care	513		513	513	1,395	3,698	3,698	Mar-21	Mar-21
Low Carbon Transport Initiative - Hydrogen					53	7,500	7,500	Tender not yet approved	
(Less External Funding)						(4,500)	(4,500)	Tender not yet approved	
Sustainable Transport	558	(450)	108	108		558	558	Mar-21	Mar-21
Less External Funding	(58)		(58)	(58)		(58)	(58)	Mar-21	Mar-21
<b>Net Expenditure</b>	<b>5,160</b>	<b>(1,625)</b>	<b>3,535</b>	<b>3,535</b>	<b>26,801</b>	<b>43,343</b>	<b>42,645</b>		
<b>Receipts</b>	<b>(58)</b>		<b>(58)</b>	<b>(58)</b>	<b>(8,972)</b>	<b>(12,626)</b>	<b>(13,539)</b>		
<b>Gross Expenditure</b>	<b>5,218</b>	<b>(1,625)</b>	<b>3,593</b>	<b>3,593</b>	<b>35,773</b>	<b>55,969</b>	<b>56,184</b>		

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 &amp; JUSTICE

Project/Nature of Expenditure	Approved Budget 2020/21 £000	Total Adjusts £000	Revised Budget 2020/21 £000	Projected Outturn 2020/21 £000	Actual Project Cost to 31/10/2020 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
CCTV Project	306		306	306	1,224	1,433	1,433	Dec-19	Dec-20
(Less External Funding)	(126)		(126)	(126)	(231)	(423)	(423)	Dec-19	Dec-20
Coastal Protection Works	13,148	(3,053)	10,095	10,095	3,754	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	Mar-21	Mar-21
Road Schemes/Minor Schemes	2,295	(200)	2,095	2,095	319	2,295	2,295	Mar-21	Mar-21
(Less External Funding)	(713)		(713)	(713)		(713)	(713)	Mar-21	Mar-21
Street Lighting Renewal	1,401	(500)	901	901	143	1,401	1,401	Mar-21	Mar-21
LED Street Lighting Installations	202		202	202	3,686	4,800	3,838	Mar-21	Mar-21
Road Reconstructions/Recycling	2,415		2,415	2,415	608	2,415	2,415	Mar-21	Mar-21
Bridge Assessment Work Programme	818		818	818	321	1,041	1,041	Mar-21	Mar-21
(Less External Funding)	(62)		(62)	(62)	(65)	(105)	(105)	Mar-21	Mar-21
Regional Transport Partnership	175		175	175	129	304	304	Mar-21	Mar-21
Low Emission Zone	124		124	124	365	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	129	745	745	Mar-21	Mar-21
Smart Cities - Mobility Innovation Living Laboratory	765	(265)	500	500	616	1,213	1,213	Mar-21	Jun-21
(Less External Funding)	(415)	64	(351)	(351)	(241)	(723)	(723)	Jun-21	Jun-21
<b>Net Expenditure</b>	<b>21,071</b>	<b>(4,371)</b>	<b>16,700</b>	<b>16,700</b>	<b>10,076</b>	<b>42,957</b>	<b>42,055</b>		
<b>Receipts</b>	<b>(1,740)</b>	<b>64</b>	<b>(1,676)</b>	<b>(1,676)</b>	<b>(1,218)</b>	<b>(3,069)</b>	<b>(3,069)</b>		
<b>Gross Expenditure</b>	<b>22,811</b>	<b>(4,435)</b>	<b>18,376</b>	<b>18,376</b>	<b>11,294</b>	<b>46,026</b>	<b>45,124</b>		

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

## SERVICE PROVISION

Project/Nature of Expenditure	Approved Budget 2020/21 £000	Total Adjusts £000	Revised Budget 2020/21 £000	Projected Outturn 2020/21 £000	Actual Project Cost to 31/10/2020 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/Actual Completion Date
Demolition of Surplus Properties & Remediation Works	980		980	980	1,420	2,343	2,343	Mar-21	Mar-21
Bell Street Multi Storey Car Park	30		30	30		850	850	Mar-22	Mar-22
Cemeteries	250		250	250		250	250	Mar-21	Mar-21
Contaminated Land	113		113	113	2	113	113	Mar-21	Mar-21
Recycling & Waste Management	359		359	359	122	359	718	Mar-21	Mar-21
Recycling Initiatives	537		537	537	6	537	537	Mar-21	Mar-21
Riverside Recycling Site	23		23	23		23	23	Mar-21	Mar-21
Baldovie Recycling Centre	293		293	293	119	410	410	Mar-21	Mar-21
Construction Of Salt Barn	75		75	75	31	670	670	Mar-21	Mar-21
Purchase Computer Equipment	1,863		1,863	1,863	145	1,863	1,863	Mar-21	Mar-21
(Less External Funding)	(650)		(650)	(650)		(650)	(650)	Mar-21	Mar-21
Replacement of Major Departmental Systems	1,384		1,384	1,384	2,501	2,892	2,892	Mar-21	Mar-21
Purchase Desktop Collaboration Platform	614		614	614	614	1,841	1,841	Mar-23	Mar-23
IT Infrastructure & Software Requirement					147	150	147	Mar-21	Mar-21
Data Centre	165	15	180	180	79	386	386	Mar-21	Mar-21
Asset Management Replacement System	150		150	150		150	150	Tender not yet Approved	
Smart Cities Digital/ICT Investment	1,204		1,204	1,204	251	1,674	1,674	Mar-22	Mar-22
<b>Property Development &amp; Improvement Programme</b>									
Industrial Estates Improvements- Strathmartine Rd Comm	100		100	100	2	223	223	Mar-21	Mar-21
Shopping Parade Improvements Castle St Comm	109		109	109		109	109	Mar-21	Mar-21
Structural Improvements & Property Upgrades	1,008		1,008	1,008	821	1,693	1,693	Mar-21	Mar-21
Lifecycle Improvements	700		700	700	411	1,095	1,095	Apr-21	Apr-21
Heating & Ventilation Systems	200		200	200	162	362	362	Mar-21	Mar-21
Roof Replacement/Improvement Programme	933		933	933	289	186	186	Mar-21	Mar-21
Window Replacement	309		309	309	384	559	559	Mar-21	Mar-21
Electrical Upgrades	373		373	373	231	578	578	Mar-21	Mar-21
Toilet Upgrades	155		155	155	13	315	315	Mar-21	Mar-21
Disabled Access	91		91	91		91	91	Mar-21	Mar-21
Health & Safety Works	208		208	208	367	571	571	Mar-21	Mar-21
<b>Sustainable Projects</b>	960		960	960	1,431	2,742	2,742	Mar-21	Mar-21
Upgrade of City Square East & West Wing	1,828		1,828	1,828	3,155	5,000	5,000	Aug-20	Mar-22

SERVICE PROVISION									
Project/Nature of Expenditure	Approved Budget 2020/21 £000	Total Adjusts £000	Revised Budget 2020/21 £000	Projected Outturn 2020/21 £000	Actual Project Cost to 31/10/2020 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Property Rationalisation	500		500	500	235	735	735	Mar-21	Mar-21
Depot Rationalisation Programme	118		118	118	6	4,400	4,400	Tender not yet approved	
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	950	1,690	1,690		1,690	1,690		
Vehicle Fleet Purchases	2,791		2,791	2,791	2,926	5,226	5,226	Mar-21	Mar-21
(Less Sale of Vehicles & Equipment)					(36)			Mar-21	Mar-21
Go Ultra Low City Scheme	96		96	96	1,550	1,646	1,646	Mar-21	Mar-21
(Less External Funding)	(96)		(96)	(96)	(1,494)	(1,590)	(1,590)	Mar-21	Mar-21
ULEV Taxi Infrastructure	100		100	100	379	479	479	Mar-21	Mar-21
(Less External Funding)	(100)		(100)	(100)	(379)	(479)	(479)	Mar-21	Mar-21
Low Carbon Travel & Transport Challenge Fund for Multi Storey EV Charging Hubs	549		549	549	1,200	1,750	1,750	Mar-21	Mar-21
Less External Funding	(529)		(529)	(529)	(537)	(1,750)	(1,750)	Mar-21	Mar-21
Local Authority Installation Programme 19/20	228		228	228	302	353	353	Mar-21	Mar-21
(Less External Funding)	(228)		(228)	(228)	(11)	(353)	(353)	Mar-21	Mar-21
Switched on Towns and Cities	1,145	(64)	1,081	1,081	751	1,559	1,495	Mar-21	Mar-21
(Less External Funding)	(1,145)	64	(1,081)	(1,081)	(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	32	543	543	Mar-21	Mar-21
(Less External Funding)	(536)		(536)	(536)	(7)	(543)	(543)	Mar-21	Mar-21
<b>Net Expenditure</b>	<b>18,932</b>	<b>965</b>	<b>19,897</b>	<b>19,897</b>	<b>17,462</b>	<b>40,160</b>	<b>40,452</b>		
<b>Netted Off Receipts</b>	<b>(4,007)</b>	<b>64</b>	<b>(3,943)</b>	<b>(3,943)</b>	<b>(2,806)</b>	<b>(6,997)</b>	<b>(6,997)</b>		
<b>Gross Expenditure</b>	<b>22,939</b>	<b>901</b>	<b>23,840</b>	<b>23,840</b>	<b>20,268</b>	<b>47,157</b>	<b>47,449</b>		

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

## BUILDING STRONG COMMUNITIES - NON HOUSING HRA ELEMENT

Project/Nature of Expenditure	Approved Budget 2020/21 £000	Total Adjusts £000	Revised Budget 2020/21 £000	Projected Outturn 2020/21 £000	Actual Project Cost to 31/10/2020 £000	Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
<b>NON HOUSING HRA ELEMENT</b>									
Community Regeneration Fund	668		668	668	20	688	688	Mar-21	Mar-21
Participatory Budget	100		100	100		100	100	Mar-21	Mar-21
Gypsy Traveller Site, Balmuir Wood	141		141	141		141	141		
(Less External Funding)	(91)		(91)	(91)		(91)	(91)		
Menzieshill - Community Provision	323		323	323	12,730	13,250	13,350	Apr-19	Aug-19
(Less Regeneration Funding)					(1,320)	(1,320)	(1,320)	Mar-18	Mar-18
Community Centres	107		107	107	693	1,696	1,696	Mar-21	Mar-21
Mill O Mains	500		500	500	164	1,750	1,750	Tender not yet approved	
<b>Net Expenditure</b>	<b>1,748</b>		<b>1,748</b>	<b>1,748</b>	<b>12,287</b>	<b>16,214</b>	<b>16,314</b>		
<b>Receipts</b>	<b>(91)</b>		<b>(91)</b>	<b>(91)</b>					
<b>Gross Expenditure</b>	<b>1,839</b>		<b>1,839</b>	<b>1,839</b>	<b>12,287</b>	<b>16,214</b>	<b>16,314</b>		

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

## Appendix 2

## BUILDING STRONG COMMUNITIES - HOUSING REVENUE ACCOUNT ELEMENT

Project/Nature of Expenditure	Approved Budget 2020/21 £000	Total Adjusts £000	Revised Budget 2020/21 £000	Expenditure to 31/10/2020 £000	Projected Outturn 2020/21 £000	Actual Project Cost to 31/10/2020 £000	Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Free from Serious Disrepair - Roofs	2,806	(503)	2,303	242	2,303	989	3,050	3,050	Jul-21	Jul-21
Roughcast/Walls	500		500	60	500	506	500	500	Mar-21	Mar-21
Windows	1,655	(745)	910		910	1,341	2,251	2,251	Mar-21	Mar-21
<b>Energy Efficient</b>										
External Insulation and Cavity Fill	6,514	(131)	6,383	105	6,383	2,953	9,231	9,231	Mar-21	Mar-21
Heating Replacement	1,873	300	2,173	11	2,173	94	2,256	2,256	Mar-21	Mar-21
Boiler Replacement	50		50	11	50	11	50	50	Tender not yet Approved	
Renewable Initiatives/Gas Services	10		10		10		100	100	Tender not yet Approved	
<b>Healthy, Safe and Secure</b>										
Door Entry System/Secure Doors	50	13	63	2	63	2	150	150	Mar-21	Mar-21
Door Entry Replacement	20		20		20		100	100	Tender not yet Approved	
Smoke Detector Programme	2,934		2,934	371	2,934	5,050	8,357	8,357	Jan-21	Jan-21
MSD Fire Safety Measures	1,125	(905)	220	18	220		1,125	1,125	Tender not yet Approved	
Multi Story Development Improvements	1,021	(165)	856	278	856	769	1,354	1,354	Mar-21	Mar-21
Electrical Upgrading	400	(380)	20	1	20	1	400	400	Tender not yet Approved	

## BUILDING STRONG COMMUNITIES - HOUSING REVENUE ACCOUNT ELEMENT

Project/Nature of Expenditure	Approved Budget 2020/21 £000	Total Adjusts £000	Revised Budget 2020/21 £000	Expenditure to 31/10/2020 £000	Projected Outturn 2020/21 £000	Actual Project Cost to 31/10/2020 £000	Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
<b>Miscellaneous</b>										
Fees	82		82	40	82	40	82	82	Mar-21	Mar-21
Disabled Adaptations	850		850	357	850	357	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	
<b>Modern Facilities &amp; Services</b>										
Increased Supply of Council Housing	2,634	(600)	2,034	533	2,034	18,462	19,746	20,363	Mar-21	Jul-21
(Less External Funding)	(534)		(534)		(534)		(7,458)	(8,227)	Mar-21	Mar-21
Demolitions	320	(118)	202	54	202	72	220	220	Jun-21	Jun-21
Second Homes Income	(450)		(450)		(450)		(450)	(450)	Mar-21	Mar-21
<b>Community Care</b>										
Sheltered Lounge Upgrades	350		350	6	350	6	350	350	Mar-21	Mar-21
<b>Net Expenditure</b>	<b>22,447</b>	<b>(3,234)</b>	<b>19,213</b>	<b>2,089</b>	<b>19,213</b>	<b>30,984</b>	<b>43,204</b>	<b>43,118</b>		
<b>Receipts</b>	<b>(984)</b>		<b>(984)</b>		<b>(984)</b>		<b>(7,908)</b>	<b>(8,677)</b>		
<b>Gross Expenditure</b>	<b>23,431</b>	<b>(3,234)</b>	<b>20,197</b>	<b>2,089</b>	<b>20,197</b>	<b>30,984</b>	<b>51,112</b>	<b>51,795</b>		

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



**DUNDEE CITY COUNCIL CAPITAL EXPENDITURE MONITORING TO 31 OCTOBER 2020**

**Appendix 3**

	<u>Approved Capital Budget 2020/21 £000</u>	<u>Total Budget Adjustments £000</u>	<u>Revised Capital Budget 2020/21 £000</u>	<u>Actual Spend to 31 Oct 2020 £000</u>	<u>Projected Outturn 2020/21 £000</u>	<u>Variance £000</u>	<u>Actual Spend to 31.10.2020 as a % of Revised Budget</u>
<b>BUILDING STRONG COMMUNITIES - HOUSING HRA ELEMENT</b>							
<b>Capital Expenditure 2020/21</b>							
Free from Serious Disrepair - Roofs	2,806	(503)	2,303	242	2,303		11%
Roughcast	500		500	60	500		12%
Free from Serious Disrepair - Windows	1,655	(745)	910		910		0%
Energy Efficiency - External Insulation and Cavity Fill	6,514	(131)	6,383	105	6,383		2%
Energy Efficiency - Heating Replacement	1,873	300	2,173	11	2,173		1%
Energy Efficiency - Boiler replacement	50		50	11	50		22%
Renewable Initiatives/Gas Services	10		10		10		0%
Healthy, Safe & Secure - Door Entry System & Secure Doors	50	13	63	2	63		3%
Healthy, Safe & Secure - Door Entry Replacement	20		20		20		0%
Healthy, Safe & Secure - Smoke Detection Programme	2,934		2,934	371	2,934		13%
Healthy, Safe & Secure - MSD Fire Safety Improvements	1,125	(905)	220	18	220		8%
Multi Story Development Improvements	1,021	(165)	856	278	856		32%
Electrical Upgrading	400	(380)	20	1	20		5%
Miscellaneous - Fees	82		82	40	82		49%
Miscellaneous - Disabled Adaptations	850		850	357	850		42%
Integrated Management System	50		50		50		0%
Water Pumps and Tanks	187		187		187		0%
Increase Supply of Council Housing	2,634	(600)	2,034	533	2,034		26%
Demolitions	320	(118)	202	54	202		27%
Community Care - Sheltered Lounge Upgrades	350		350	6	350		2%
Projected Slippage	0						
<b>Capital Expenditure 2020/21</b>	<b>23,431</b>	<b>(3,234)</b>	<b>20,197</b>	<b>2,089</b>	<b>20,197</b>		<b>10%</b>
<b>Capital Resources 2020/21</b>							
<b>Expenditure Funded from Borrowing</b>	<b>19,271</b>	<b>(2,700)</b>	<b>16,571</b>	<b>1,569</b>	<b>16,571</b>		
<b>Capital Receipts, Grants &amp; Contributions - project specific</b>							
Scottish Government Grants	534	(534)	0		0		
Council Tax discount reductions used to fund affordable housing	450		450		450		
<b>Capital Receipts, Grants &amp; Contributions</b>							
Receipts from Owners	682		682	141	682		
<b>Capital Receipts:-</b>							
Sale of Assets - Land	1,644		1,644	4	1,644		
Sale of Assets - Fleming Trust	0						
Sale Assets - Last in Block	850		850	375	850		
	<b>23,431</b>	<b>(3,234)</b>	<b>20,197</b>	<b>2,089</b>	<b>20,197</b>		
<b>Capital Expenditure as % of Capital Resources</b>	<b>100%</b>		<b>100%</b>		<b>100%</b>		

