

**REPORT TO: POLICY & RESOURCES COMMITTEE – 13 JANUARY 2020****REPORT ON: CAPITAL EXPENDITURE MONITORING 2019/20****REPORT BY: EXECUTIVE DIRECTOR OF CORPORATE SERVICES****REPORT NO: 3-2020****1 PURPOSE OF REPORT**

1.1 To appraise Committee of the latest position regarding the Council's Updated Capital Plan 2019-24.

**2 RECOMMENDATION**

2.1 It is recommended that the Committee note the latest position regarding the Council's Updated Capital Plan 2019-24.

**3 FINANCIAL IMPLICATIONS**

3.1 This report shows the latest projections for 2019/20 expenditure and for the projected total cost as at 30 November 2019. An explanation of the major variances is shown in Section 5 of the report.

**4 BACKGROUND**

4.1 The General Services Capital Programme 2019/20 Capital Plan 2019-24 which was approved at Policy & Resources Committee on 10 December 2018 (Report 331-2018, Article II refers). The Plan has subsequently been updated to reflect 2018/19 actuals and revised projections and phasing for projects contained within this Plan. The Updated Capital Plan 2019-24 was approved at Policy & Resources Committee on 19 August 2019 (Report 258-2019, Article X refers). In addition to monitoring the in year budget (i.e. 2019/20) 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 2019/20 was approved as part of the Capital Plan 2019-24 which was approved at Policy & Resources Committee on 10 December 2018 (Report 331-2018, Article II refers). The Plan has subsequently been updated to reflect 2018/19 actuals and revised projections and phasing for projects contained within this Plan. The Updated Capital Plan 2019-24 was approved at Policy & Resources Committee on 19 August 2019 (Report 258-2019, 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 2019/20 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 2019/20 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 2019/20 and how this expenditure is funded. The projected budgeted capital expenditure is 100% of the projected capital resources. Actual expenditure to 30 November 2019 is 26% of the Approved Budget 2019/20 (as approved at Policy & Resources Committee 19 August 2019 (Report 259-2019, Article X refers), compared to 48% for the same period last year.

## 5.2 2019/20 Expenditure Variations

Appendix 1, which details the position to the end of November 2019, shows a revised projected outturn for 2019/20 of £73.955m, a decrease of £8.842m since the last capital monitoring report was submitted to Policy & Resources Committee 18 November 2019 (Report 358-2019, Article VIII refers). The main reasons for the movement are detailed in points 5.2.1 to 5.2.14 below:

- 5.2.1 Economic Development Fit out (Work & Enterprise) – Reduction in projected expenditure of £500,000 in 2019/20. Interest in the vacant lettable spaces is strong, the level of fit out required to make the units viable can be significant. Expenditure has been reprofiled as negotiations with prospective tenants are ongoing and fit out requirements are still to be developed. The budget will be required in future years. There will be a reduction in borrowing in 2019/20 and a corresponding increase in future years.
- 5.2.2 Central Waterfront (Work & Enterprise) – Reduction in projected expenditure of £4.698m in 2019/20 on the waterfront Site 6 Hotel. The business model of the proposed development is currently being prepared. The Council's capital plan is reviewed regularly and the original capital allocation was provisional. The funding for this project has been rephased to allow for preparation of a business case which will then be considered by Councillors. There will be a reduction in prudential borrowing in 2019/20 and a corresponding increase in future years.
- 5.2.3 Parks & Open Spaces (Health, Care & Wellbeing) – Reduction in projected expenditure of £976,000 in 2019/20 on redevelopment of Camperdown Park. Due to the review of the current master plan for Camperdown Park, priorities aimed at further enhancing facilities at the park, will be determined as part of this evaluation. It is anticipated that the implementation of the key improvements will commence late spring/summer 2020. The budgeted expenditure will be required in 2020/21. The budgeted expenditure is funded from borrowing. There will be a reduction in borrowing in 2019/20 and a corresponding increase in 2020/21
- 5.2.4 Parks & Open Spaces (Health, Care & Wellbeing) – Reduction in projected expenditure of £200,000 in 2019/20 on Spend to Save projects. Projects are currently being identified and then they will be fully designed and costed. This process is taking longer than anticipated. The budget will be required in 2020/21. The expenditure is funded from borrowing. There will be a reduction in borrowing in 2019/20 and a corresponding increase in 2020/21.
- 5.2.5 Coastal Protection Works (Community Safety & Justice) – Reduction in projected expenditure of £342,000 in 2019/20 on Coastal Wall Improvements at Riverside Drive. The timescales for the project were reviewed in order to allow further coastal inspection works to be carried out. It is anticipated that works will commence in January 2020 and be complete summer 2020. The budgeted expenditure will be required in 2020/21. The expenditure is funded from borrowing. There will be a reduction in borrowing in 2019/20 and a corresponding increase in 2020/21.
- 5.2.6 Road Schemes/Minor Schemes (Community Safety & Justice) – Reduction in projected expenditure of £459,000 in 2019/20 on Traffic Calming Measures. This budget is to be used to support future 20mph speed limits throughout the city, which may include some traffic calming measures. The budget will be required in future years. The expenditure is funded from borrowing. There will be a reduction in borrowing in 2019/20 and an increase in future years.
- 5.2.7 Regional Transport Partnership (Community Safety & Justice) – Reduction in projected expenditure of £170,000 in 2019/20. This budget will be used to develop major strategic transport schemes as identified through the governments Strategic Transport Projects Review. The expenditure is funded from borrowing. There will be a reduction in borrowing in 2019/20 and an increase in 2020/21.

- 5.2.8 Smart Cities – Mobility Innovation Living Laboratory (Community Safety & Justice) – Reduction in projected capital expenditure of £568,000 in 2019/20. The projected expenditure has been reprofiled to reflect the various funding streams, the anticipated phasing of the expenditure for the remainder of the project, and how this expenditure is being funded. The capital expenditure is funded from a combination of borrowing and external funding. There will be a reduction in borrowing and external funding in 2019/20 and a corresponding increase in 2020/21.
- 5.2.9 Switched on Fleet Low Emission Heavy Good Vehicle (Service Provision) – Additional expenditure of £723,000 in 2019/20. The budgeted expenditure is funded from a grant from the Scottish Government so there will be no impact on the Council's borrowing. The grant is to be used in connection with the purchase or adaptation of low emission heavy goods vehicles which the Council's fleet.
- 5.2.10 Switched on Towns & Cities (Service Provision) – Additional expenditure of £535,000 in 2019/20. The budgeted expenditure is funded from a grant from the Scottish Government so there will be no impact on the Council's borrowing. The grant is to be used to support the uptake of plug-in electric vehicles within the city, by providing the associated infrastructure.
- 5.2.11 Construction of Salt Barn (Service Provision) – Reduction in projected expenditure of £330,000 in 2019/20. The location of the Salt Barn has now been confirmed as Marchbanks depot and the design is progressing. The expenditure has been revised to take account of the proposed design and construction programme. The budgeted expenditure will be required in 2020/21. The expenditure is funded from borrowing. There will be a reduction in borrowing in 2019/20 and a corresponding increase in 2020/21
- 5.2.12 Lifecycle Improvements (Service Provision) – Reduction in projected expenditure of £200,000 in 2019/20. The overall expenditure for the various projects identified, have been re-profiled across the two financial years based on the progress of design development and works on site. The budget will be required in 2020/21. There will be a reduction in borrowing in 2019/20 and a corresponding increase in 2020/21.
- 5.2.13 Property Rationalisation (Service Provision) – Reduction in projected expenditure of £650,000 in 2019/20 on Upgrade of City Square – West Wing. The phasing of the budget has been reprofiled to reflect the latest timescales for the programme of works from the contractor. The budget will be required in 2020/21. There will be a reduction in borrowing in 2019/20 and a corresponding increase in 2020/21.
- 5.2.14 Community Centres (Building Strong Communities) – Reduction in projected expenditure of £646,000 in 2019/20 on Community Facilities in the Ferry. This project is being funded in the main, by external funding bids and donations. The level of secured funding at this stage is lower than anticipated. The programme for this project has been assessed and adjusted accordingly and the Council's contribution towards this project has moved into 2020/21 & 2021/22. There will be a reduction in borrowing in 2019/20 and a corresponding increase in 2020/21 & 2021/22.
- 5.3 Projected capital expenditure as a percentage of projected capital resources is currently standing at 100%.
- 5.4 The table below shows the latest position regarding the funding of the 2019/20 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	66,315	(30,275)	36,040	36,040	-
General Capital Grant	26,113	-	26,113	26,113	-
Capital Grants & Contributions	7,105	1,697	8,802	8,802	-
Capital Financed from Current Revenue	236	(236)-			-
Capital Receipts – Sale of Assets	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>3,000</u>	-
	<u>102,769</u>	<u>(28,814)</u>	<u>73,955</u>	<u>73,955</u>	<u>-</u>

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

	<b>£000</b>
2014/15	58,090
2015/16	73,830
2016/17	83,138
2017/18	105,036
2018/19	94,329
2019/20 (Projected)	73,955

#### 5.5 Projected Total Cost Variations

5.5.1 No variations to report on estimated total cost, as per tender acceptance report

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

No variations to report of estimated completion dates as per tender acceptance report,

### 6 **HOUSING HRA - CURRENT POSITION**

#### 6.1 2019/20 Expenditure Variations

Appendix 3 details the total projected gross expenditure for 2019/20 and how this projected expenditure is funded. Actual expenditure to 30 November 2019 is 42% of the approved budget 2019/20 (as approved at Policy & Resources Committee 19 August 2019 (Report 258-2019, Article X refers), compared to 53% for the same period last year.

The latest capital monitoring statement shows a Projected Outturn of £28.794m, a decrease of £987,000 in 2019/20 since the last capital monitoring report was submitted to Policy & Resources Committee on 18 November 2019 (Report 358-2019, Article X refers). The main reasons for this movement are detailed in points 6.1.1 to 6.1.5 below.

6.1.1 Free from Serious Disrepair – Windows - Decrease in projected expenditure of £499,000 in 2019/20. This programme has been reviewed and the programme phasing has been updated to reflect the latest timescales for Linlathen, Pleasance, Whitfield and St Marys projects taking into consideration the contractor's resources available. These projects will slip into 2020/21 and are funded from borrowing. This will be contained within the 2020/21 budget allowance for windows detailed in the Updated Capital Plan 2019/24.

6.1.2 Free from Serious Disrepair – Roofs – Increase in projected expenditure of £311,000 in 2019/20. The programme has been updated to reflect the latest position of the 2019/20 programme. Mill O Mains phases 1 and 2 have now been included as they are estimated to start in January 2020 with an estimated completion date of April 2020. There will be an increase in borrowing in 2019/20 with a corresponding decrease in 2020/21.

6.1.3 Energy Efficiency – External Insulation and Cavity Fill - Decrease in projected expenditure of £535,000 in 2019/20. This project has been updated to reflect the latest estimates for the programme now that projects carried forward from 2018/19 have been finalised. There will be a reduction in borrowing in 2019/20.

6.1.4 Renewable Initiatives – Decrease in projected expenditure of £100,000 in 2019/20. The programme has been updated to reflect the latest position for 2019/20. A pilot project is currently being developed and will be progressed in 2020/21 which will be funded from borrowing.

6.1.5 Healthy, Safe and Secure – Door Entry Systems – The projected expenditure has decreased by £100,000 in 2019/20. The project phasing has been updated to reflect latest timescales for the programme of works. This project will be carried forward to 2020/21 and will be funded from borrowing.

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

6.2.1 Projected Land Sales Receipts have increased by £250,000 for 2019/19 which reflects the latest estimates and phasing of Housing Land Sales from the surveyor.

6.3 The table below shows the latest position regarding the funding of the 2019/20 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	24,826	103	24,929	24,929	-
Capital Grants & Contributions	1,132	57	1,189	1,189	-
Capital Receipts – Sale of Assets	<u>3,399</u>	<u>(723)</u>	<u>2,676</u>	<u>2,676</u>	-
	<u>29,357</u>	<u>(563)</u>	<u>28,794</u>	<u>28,794</u>	<u>-</u>

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

	<b>£000</b>
2015/16	13,604
2016/17	18,230
2017/18	22,387
2018/19	20,139
2019/20 (Projected)	28,794

#### 6.4 Projected Total Cost Variations

There are no significant projected total cost variations

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

There are no significant completion variations to report

### 7 **RISK ASSESSMENT**

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

7.2 Slippage in the Capital programme leads to the need to reschedule projects in the current year and possibly future years, therefore creating problems in delivering the programme on time. For this reason the programme is carefully monitored and any potential slippage identified as soon as possible to enable any corrective action to be taken.

7.3 Capital projects can be subject to unforeseen events, such as delays in progressing the project. This could lead to inflation impacting on the total cost of the project. In addition currency fluctuations can also impact on costs. Contingencies are built into the budget for each capital project and these will be closely monitored throughout the project.

7.4 The accurate projection of the value and timing of capital receipts from asset sales is difficult in the current economic climate. There is therefore a risk that the level of capital receipts assumed in the financing of the capital programme will not be achieved. In preparing the capital plan the Council has budgeted for a low level of Capital receipts being achieved. The Council has a Capital Fund which can be used to cover any shortfall, in the short-term, in the level of receipts required. Similarly, additional borrowing can be used to cover any temporary shortfalls in capital receipts.

7.5 General Capital Grant is received from Scottish Government via the Local Government Finance Settlement each year. The level of Grant for 2019/20 has been confirmed. The officers are of the view that the projected capital grant assumed within the Updated Capital Plan 2019-24 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**

**19 DECEMBER 2019**

**2019/20 DUNDEE CITY COUNCIL CAPITAL EXPENDITURE MONITORING TO 30 NOVEMBER 2019**

Appendix 1

	<u>Approved Capital Budget 2019/20 £000</u>	<u>Total Budget Adjustments £000</u>	<u>Revised Capital Budget 2019/20 £000</u>	<u>Projected Outturn 2019/20 £000</u>	<u>Variance £000</u>	<u>Actual Spend to 30.11.2019 as a % of Approved Budget</u>
<b>GENERAL SERVICES</b>						
<b><u>Capital Expenditure</u></b>						
Work and Enterprise	31,456	(23,002)	<b>8,454</b>	<b>8,454</b>	-	3%
Children & Families	7,465	(1,879)	<b>5,586</b>	<b>5,586</b>	-	39%
Health, Care & Wellbeing	20,674	(1,101)	<b>19,573</b>	<b>19,573</b>	-	48%
Community Safety & Justice	23,841	(10,522)	<b>13,319</b>	<b>13,319</b>	-	19%
Service Provision	24,223	(2,658)	<b>21,565</b>	<b>21,565</b>	-	32%
Building Strong Communities - Non Housing HRA Element	6,110	(652)	<b>5,458</b>	<b>5,458</b>	-	55%
<b>Capital Expenditure 2019/20</b>	<b>113,769</b>	<b>(39,814)</b>	<b>73,955</b>	<b>73,955</b>	-	26%
<b><u>Capital Resources</u></b>						
Expenditure Funded from Borrowing	66,315	(30,275)	36,040	<b>36,040</b>		
General Capital Grant	26,113		26,113	<b>26,113</b>		
Capital Grants & Contributions - project specific	7,105	1,697	8,802	<b>8,802</b>		
Capital Financed from Current Revenue	236	(236)				
Capital Receipts - Sale of Assets	3,000		3,000	<b>3,000</b>		
<b>Capital Resources 2019/20</b>	<b>102,769</b>	<b>(28,814)</b>	<b>73,955</b>	<b>73,955</b>		
<b>Capital Expenditure as % of Capital Resources</b>	<b>111%</b>		<b>100%</b>	<b>100%</b>		





## WORK &amp; ENTERPRISE

Note 1

Project/Nature of Expenditure	Approved Budget 2019/20 £000	Total Adjusts £000	Revised Budget 2019/20 £000	Projected Outturn 2019/20 £000	Actual Project Cost to 30/11/2019 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Central Waterfront	27,511	(22,502)	5,009	5,009	81,506	105,605	105,595	Mar-21	Mar-21
(Less External Funding)	(663)	456	(207)	(207)	(45,476)	(46,319)	(46,319)	Mar-20	Mar-20
Economic Development Fit Out	1,000	(500)	500	500		1,000	1,000	Tender not yet approved	
Dundee Railway Station	163		163	163	39,997	38,000	40,590	Dec-17	Jul-18
(Less External Funding)					(8,316)	(6,008)	(8,317)	Dec-17	Jul-18
City Quay	42		42	42	1	42	42	Mar-20	Mar-20
Lochee Community Regeneration	34		34	34	1,982	2,008	2,008	Mar-20	Mar-20
Vacant & Derelict Land Fund	341		341	341	14,963	15,304	15,304	Mar-20	Mar-20
(Less External Funding)	(341)		(341)	(341)	(14,572)	(14,914)	(14,914)	Mar-20	Mar-20
V&A at Dundee	1,184		1,184	1,184	79,189	80,110	80,110	N/A Prior to 1.4.15	
(Less External Funding)	(982)		(982)	(982)	(54,759)	(57,000)	(57,000)	N/A Prior to 1.4.15	
Dundee Heritage Trust for Discovery Point	250		250	250	250	500	500	Mar-20	Mar-20
District Shopping	196		196	196	10	206	206	Mar-20	Mar-20
Town Centre Fund	735		735	735		735	735	Mar-20	Mar-20
(Less External Funding)	(735)		(735)	(735)		(735)	(735)	Mar-20	Mar-20
<b>Net Expenditure</b>	<b>28,735</b>	<b>(22,546)</b>	<b>6,189</b>	<b>6,189</b>	<b>94,775</b>	<b>118,534</b>	<b>118,805</b>		
<b>Netted Off Receipts</b>	<b>(2,721)</b>	<b>456</b>	<b>(2,265)</b>	<b>(2,265)</b>	<b>(123,123)</b>	<b>(124,976)</b>	<b>(127,285)</b>		
<b>Gross Expenditure</b>	<b>31,456</b>	<b>(23,002)</b>	<b>8,454</b>	<b>8,454</b>	<b>217,898</b>	<b>243,510</b>	<b>246,090</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 2019-24  
N/A Prior to 1.4.15 - Approved prior to reports including completion dates

## CHILDREN &amp; FAMILIES

Note 1

Project/Nature of Expenditure	Approved Budget 2019/20 £000	Total Adjusts £000	Revised Budget 2019/20 £000	Projected Outturn 2019/20 £000	Actual Project Cost to 30/11/2019 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Harris Academy Refurbishment	132		132	132	32,246	32,351	32,351	N/A Prior to 1.4.15	
Menzieshill - New Primary & Nursery Facilities	53		53	53	13,156	13,252	13,252	Jun-17	Jun-17
Baldragon Replacement	158		158	158	1,364	1,500	1,500	Dec-17	Dec-17
Victorian/Edwardian Schools	807	(177)	630	630	582	5,000	5,000	Mar-22	Mar-22
Fairbairn Street Young Persons Unit	1,580	(1,480)	100	100		1,580	1,580	Tender not yet approved	
Young Persons Homes Refurbishment	500	(500)				500	500	Tender not yet approved	
Early Learning and Childcare 1140 Hours Expansion	4,235	278	4,513	4,513	5,320	10,818	10,818	Mar-22	Mar-22
<b>Net Expenditure</b>	<b>7,465</b>	<b>(1,879)</b>	<b>5,586</b>	<b>5,586</b>	<b>86,962</b>	<b>98,571</b>	<b>99,871</b>		
<b>Receipts</b>									
<b>Gross Expenditure</b>	<b>7,465</b>	<b>(1,879)</b>	<b>5,586</b>	<b>5,586</b>	<b>86,962</b>	<b>98,571</b>	<b>99,871</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 2019-24  
N/A Prior to 1.4.15 - Approved prior to reports including completion dates

## HEALTH, CARE &amp; WELLBEING

Project/Nature of Expenditure	Approved Budget 2019/20 £000	Total Adjusts £000	Revised Budget 2019/20 £000	Projected Outturn 2019/20 £000	Actual Project Cost to 30/11/2019 £000	Note 1		Approved Completion Date	Projected/ Actual Completion Date
						Current Approved Project Cost £000	Projected Total Cost £000		
Parks & Open Spaces	3,581	(1,151)	2,430	2,430	1,432	3,419	3,419	Mar-20	Mar-20
(Less External Funding)					(44)	(68)	(68)	Mar-19	Mar-19
Sports Facilities	1,161		1,161	1,161	401	1,376	1,376	Mar-20	Mar-20
LACD Projects	1,200		1,200	1,200		5,400	5,400	Mar-24	Mar-24
Regional Performance Centre for Sport	10,518		10,518	10,518	30,771	32,125	32,125	Aug-19	Oct-19
(Less External Funding)	(711)		(711)	(711)	(7,913)	(8,000)	(8,000)	Aug-19	Aug-19
Social Care	2,214		2,214	2,214	670	10,881	10,915	Tender not yet approved	
Low Carbon Transport - Jive 2	2,000		2,000	2,000		7,500	7,500	Tender not yet approved	
(Less External Funding)	(1,000)		(1,000)	(1,000)		(4,500)	(4,500)	Tender not yet approved	
Sustainable Transport		50	50	50		50	50	Mar-20	Mar-20
Less External Funding		(50)	(50)	(50)		50	50	Mar-20	Mar-20
<b>Net Expenditure</b>	<b>18,963</b>	<b>(1,151)</b>	<b>17,812</b>	<b>17,812</b>	<b>25,317</b>	<b>48,233</b>	<b>48,267</b>		
<b>Receipts</b>	<b>(1,711)</b>	<b>(50)</b>	<b>(1,761)</b>	<b>(1,761)</b>	<b>(7,957)</b>	<b>(12,518)</b>	<b>(12,518)</b>		
<b>Gross Expenditure</b>	<b>20,674</b>	<b>(1,101)</b>	<b>19,573</b>	<b>19,573</b>	<b>33,274</b>	<b>60,751</b>	<b>60,785</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 2019-24

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

## COMMUNITY SAFETY &amp; JUSTICE

Note 1

Project/Nature of Expenditure	Approved Budget 2019/20 £000	Total Adjusts £000	Revised Budget 2019/20 £000	Projected Outturn 2019/20 £000	Actual Project Cost to 30/11/2019 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
CCTV Project	728	10	738	738	843	1,423	1,423	Dec-19	Dec-19
(Less External Funding)	(288)		(288)	(288)	(77)	(423)	(423)	Dec-19	Dec-19
Coastal Protection Works	11,827	(9,399)	2,428	2,428	1,679	31,738	31,738	Mar-22	Mar-22
(Less External Funding)					(262)	(262)	(262)	Mar-19	Mar-19
Flood Risk Management	267		267	267		267	267	Mar-20	Mar-20
Smart Waste	42		42	42	208	250	250	Dec-19	Dec-19
(Less External Funding)	(14)		(14)	(14)	(62)	(100)	(100)	Dec-19	Dec-19
Road Schemes/Minor Schemes	2,010	(351)	1,659	1,659	633	2,010	2,010	Mar-20	Mar-20
(Less External Funding)	(243)	(108)	(351)	(351)	(135)	(243)	(243)	Mar-20	Mar-20
Street Lighting Renewal	1,297		1,297	1,297	607	1,297	1,297	Mar-20	Mar-20
LED Street Lighting Installations	2,462	(500)	1,962	1,962	2,741	4,800	4,300	Mar-20	Mar-20
Road Reconstructions/Recycling	2,996		2,996	2,996	1,795	2,996	2,996	Mar-20	Mar-20
Bridge Assessment Work Programme	248		248	248	53	248	248	Mar-20	Mar-20
(Less External Funding)									
Regional Transport Partnership	194	(184)	10	10	124	134	134	Mar-20	Mar-20
Low Emission Zone		470	470	470	81	505	505	Mar-20	Mar-20
(Less External Funding)		(470)	(470)	(470)	(35)	(505)	(505)	Mar-20	Mar-20
Council Roads and Footpaths - Other	672		672	672	506	1,093	1,093	Mar-20	Mar-20
Smart Cities - Mobility Innovation Living Laboratory	1,098	(568)	530	530	464	1,208	1,208	Jun-20	Jun-20
(Less External Funding)	(592)	84	(508)	(508)	(82)	(723)	(723)	Jun-20	Jun-20
<b>Net Expenditure</b>	<b>22,704</b>	<b>(11,016)</b>	<b>11,688</b>	<b>11,688</b>	<b>9,061</b>	<b>45,742</b>	<b>45,242</b>		
<b>Receipts</b>	<b>(1,137)</b>	<b>(494)</b>	<b>(1,631)</b>	<b>(1,631)</b>	<b>(673)</b>	<b>(2,276)</b>	<b>(2,276)</b>		
<b>Gross Expenditure</b>	<b>23,841</b>	<b>(10,522)</b>	<b>13,319</b>	<b>13,319</b>	<b>9,734</b>	<b>48,018</b>	<b>47,518</b>		

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

## SERVICE PROVISION

Note 1

Project/Nature of Expenditure	Approved Budget 2019/20 £000	Total Adjusts £000	Revised Budget 2019/20 £000	Projected Outturn 2019/20 £000	Actual Project Cost to 30/11/2019 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Demolition of Surplus Properties & Remediation Works	1,526		1,526	1,526	3,755	5,057	5,057	Mar-20	Mar-20
Cemeteries	174		174	174	71	224	224	Mar-20	Mar-20
Contaminated Land	100		100	100	13	120	120	Mar-20	Mar-20
Recycling & Waste Management	320		320	320	120	320	320	Mar-20	Mar-20
Recycling Initiatives	225		225	225	1,797	2,012	2,012	Mar-20	Mar-20
(Less External Funding)					(516)	(516)	(516)	Mar-18	Mar-18
Riverside Recycling Site	274		274	274		485	485	Mar-20	Mar-20
Baldovie Recycling Centre	394	(161)	233	(233)	34	233	233	Mar-20	Mar-20
Recycling Centres	14		14	14	71	85	85	Mar-20	Mar-20
Construction Of Salt Barn	400	(330)	70	70		400	400	Mar-20	Mar-20
Purchase Computer Equipment	1,318	(39)	1,279	1,279	869	1,279	1,279	Mar-20	Mar-20
Replacement of Major Departmental Systems	112		112	112	515	644	644	Sep-18	Mar-20
Purchase Desktop Collaboration Platform	700		700	700		700	700	Tender not yet Approved	
IT Infrastructure & Software Requirement	225	(75)	150	150	147	150	150	Mar-20	Mar-20
Data Centre	500	(114)	386	386		500	450	Mar-20	Mar-20
Smart Cities Digital/ICT Investment	1,965		1,965	1,965		4,412	4,412	Mar-22	Mar-22
Smart Cities - Open Data Platform	104		104	104	67	166	166	Dec-19	Dec-19
(Less External Funding)	(81)		(81)	(81)	(9)	(106)	(106)	Dec-19	Dec-19
<b>Property Development &amp; Improvement Programme</b>									
Industrial Estates Improvements	125		125	125					
Shopping Parade Improvements	109		109	109		109	109	Mar-20	Mar-20
Structural Improvements & Property Upgrades	694	294	988	988	846	1,312	1,312	Mar-20	Mar-20
Lifecycle Improvements	998	(200)	798	798		800	800	Mar-20	Mar-20
Heating & Ventilation Systems	596	(575)	21	21	167	187	187	Mar-20	Mar-20
Roof Replacement/Improvement Programme	674		674	674	332	328	356	Mar-20	Mar-20
Window Replacement	468	375	843	843	791	1,104	1,104	Mar-20	Mar-20
Electrical Upgrades	804	(343)	461	461	462	749	749	Mar-20	Mar-20
Disabled Access	50		50	50		50	50	Mar-20	Mar-20
Health & Safety Works	553		553	553	323	692	692	Mar-20	Mar-20
Energy	2,943		2,943	2,943	3,912	4,851	4,851	Mar-20	Mar-20
(Less External Funding)					(145)	(145)	(145)	Mar-20	Mar-20

## SERVICE PROVISION

Note 1

Project/Nature of Expenditure	Approved Budget 2019/20 £000	Total Adjusts £000	Revised Budget 2019/20 £000	Projected Outturn 2019/20 £000	Actual Project Cost to 30/11/2019 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Upgrade of City Square East & West Wing	3,271	(2,671)	600	600	1,843	2,330	2,330	Mar-20	Mar-20
Property Rationalisation	770	(570)	200	200	227	351	351	Mar-21	Mar-21
DCA - General Upgrade					7	53	53	Sep-17	Sep-17
Procurement Costs	118		118	118	227	227	227	Mar-20	Mar-20
Vehicle Fleet Purchases	1,938	161	2,099	2,099	2,058	3,432	3,432	Mar-20	Mar-20
(Less Sale of Vehicles & Equipment)					(204)	(144)	(144)	Mar-20	Mar-20
Go Ultra Low City Scheme	107	0	107	107	1543	1646	1646	Mar-20	Mar-20
(Less External Funding)	(107)		(107)	(107)	(1,483)	(1,590)	(1,590)	Mar-20	Mar-20
ULEV Taxi Infrastructure	100		100	100	379	479	479	Mar-20	Mar-20
(Less External Funding)	(100)		(100)	(100)	(424)	(479)	(479)	Mar-20	Mar-20
Charge Place Scotland Network 2018/19	65		65	65	356	356	356	Mar-20	Mar-20
(Less External Funding)	(65)		(65)	(65)	(291)	(356)	(356)	Mar-20	Mar-20
Low Carbon Travel & Transport Challenge Fund for Multi Store	1,489		1,489	1,489	1,055	1,750	1,750	Nov-19	Nov-19
Less External Funding	(1,183)		(1,183)	(1,183)	(67)	(1,750)	(1,750)	Nov-19	Nov-19
Switched on Fleets Ultra Low Emissions Vehicle		82	82	82		82	82	Mar-20	Mar-20
(Less External Funding)		(82)	(82)	(82)		(82)	(82)	Mar-20	Mar-20
Local Authority Installation Programme		250	250	250	11	250	250	Mar-20	Mar-20
(Less External Funding)		(250)	(250)	(250)		(250)	(250)	Mar-20	Mar-20
Switched on Towns and Cities		535	535	535	72	1,553	1,553	Mar-21	Mar-21
(Less External Funding)		(535)	(535)	(535)		(1,553)	(1,553)	Mar-21	Mar-21
Switched on Fleet Low Emission Heavy Good Vehicle		723	723	723		723	723	Mar-20	Mar-20
(Less External Funding)		(723)	(723)	(723)		(723)	(723)	Mar-20	Mar-20
<b>Net Expenditure</b>	<b>22,687</b>	<b>(4,248)</b>	<b>18,439</b>	<b>18,439</b>	<b>18,931</b>	<b>32,507</b>	<b>32,485</b>		
<b>Netted Off Receipts</b>	<b>(1,536)</b>	<b>(1,590)</b>	<b>(3,126)</b>	<b>(3,126)</b>	<b>(2,623)</b>	<b>(7,178)</b>	<b>(7,178)</b>		
<b>Gross Expenditure</b>	<b>24,223</b>	<b>(2,658)</b>	<b>21,565</b>	<b>21,565</b>	<b>21,554</b>	<b>39,685</b>	<b>39,663</b>		

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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 2019/20 £000	Total Adjusts £000	Revised Budget 2019/20 £000	Projected Outturn 2019/20 £000	Actual Project Cost to 30/11/2019 £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	674	(25)	649	649	48	674	674	Mar-20	Mar-20
Community Infrastructure Fund	54	19	73	73	863	719	719	Mar-20	Mar-20
Less External Funding		(19)	(19)	(19)	(19)	(19)	(19)	Mar-20	Mar-20
District Shopping						500	500	Mar-23	Mar-23
Menziesshill - Community Provision	3,809		3,809	3,809	12,122	13,250	13,350	Apr-19	Aug-19
(Less Regeneration Funding)					(1,320)	(1,320)	(1,320)	Mar-18	Mar-18
Community Centres	1,323	(646)	677	677	681	1,446	1,446	Mar-20	Mar-20
Mill O Mains	150		150	150		1500	1500	Mar-22	Mar-22
Passenger Bus Shelters	100		100	100		2300	2300	Mar-24	Mar-24
<b>Net Expenditure</b>	<b>6,110</b>	<b>(671)</b>	<b>5,439</b>	<b>5,439</b>	<b>12,375</b>	<b>19,050</b>	<b>19,150</b>		
<b>Receipts</b>		<b>(19)</b>	<b>(19)</b>	<b>(19)</b>	<b>(1,339)</b>	<b>(1,339)</b>	<b>(1,339)</b>		
<b>Gross Expenditure</b>	<b>6,110</b>	<b>(652)</b>	<b>5,458</b>	<b>5,458</b>	<b>13,714</b>	<b>20,389</b>	<b>20,489</b>		

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## BUILDING STRONG COMMUNITIES - HOUSING REVENUE ACCOUNT ELEMENT

Project/Nature of Expenditure	Approved Budget 2019/20 £000	Total Adjusts £000	Revised Budget 2019/20 £000	Expenditure to 30/11/2019 £000	Projected Outturn 2019/20 £000	Actual Project Cost to 30/11/2019 £000	Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Free from Serious Disrepair - Roofs	2,232	482	2,714	720	2,714	1,066	3,060	3,060	Mar-20	Mar-20
Roughcast	500		500		500		500	500	Mar-20	Mar-20
Windows	2,876	(788)	2,088	886	2,088	1,242	3,436	3,372	Mar-20	Mar-20
<b>Energy Efficient</b>										
External Insulation and Cavity Fill	5,971	(426)	5,545	2,275	5,545	5,886	9,156	9,156	Mar-20	Mar-20
Heating Replacement	4,526	(637)	3,889	1,483	3,889	1,657	3,937	4,093	Mar-20	Mar-20
Boiler Replacement	50	25	75	44	75	44	75	50	Tender not yet Approved	
Renewable Initiatives/Gas Services	100	(100)					100	100	Tender not yet Approved	
<b>Healthy, Safe and Secure</b>										
Door Entry System/Secure Doors	250	(230)	20		20		120	120	Tender not yet Approved	
Fire Safety (Smoke Detector Programme)	3,550	1,617	5,167	2,666	5,167	2,683	8,357	8,357	Jan-21	Jan-21
Fire Safety (Fire Safety Measures)		200	200		200		200	200	Tender not yet Approved	
Multi Story Development Improvements	1,370	(26)	1,344	53	1,344	74	1,370	1,370	May-20	May-20
Electrical Upgrading	1,000	(700)	300		300		300	300	Tender not yet Approved	
Fob Programme System	200	(200)							Tender not yet Approved	



## BUILDING STRONG COMMUNITIES - HOUSING REVENUE ACCOUNT ELEMENT

Project/Nature of Expenditure	Approved Budget 2019/20 £000	Total Adjusts £000	Revised Budget 2019/20 £000	Expenditure to 30/11/2019 £000	Projected Outturn 2019/20 £000	Actual Project Cost to 30/11/2019 £000	Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
<b>Miscellaneous</b>										
Fees	10	70	80	56	80	56	80	80	Mar-20	Mar-20
Disabled Adaptations	750	100	850	558	850	558	750	850	Mar-20	Mar-20
Integrated Management System	50		50	35	50	331	753	819	Mar-20	Mar-20
<b>Modern Facilities &amp; Services</b>										
Kitchens and Bathrooms	10	(10)								
Increased Supply of Council Housing	5,552	257	5,809	3,447	5,809	14,957	19,461	20,170	Mar-20	Mar-20
(Less External Funding)		(57)	(57)		(57)	(9,200)	(8,998)	(9,867)	Mar-20	Mar-20
Demolitions	210	(197)	13	3	13	11	21	21	Mar-20	Mar-20
Owners Receipts	(682)		(682)	(233)	(682)	(233)	(682)	(682)	Mar-20	Mar-20
Second Homes Income	(450)		(450)		(450)		(450)	(450)	Mar-20	Mar-20
<b>Community Care</b>										
Sheltered Lounge Upgrades	150		150		150		150	150	Mar-20	Mar-20
<b>Net Expenditure</b>	<b>28,225</b>	<b>(620)</b>	<b>27,605</b>	<b>11,993</b>	<b>27,605</b>	<b>23,219</b>	<b>46,338</b>	<b>46,497</b>		
<b>Receipts</b>	<b>(1,132)</b>	<b>(57)</b>	<b>(1,189)</b>	<b>(233)</b>	<b>(1,189)</b>	<b>(9,433)</b>	<b>(10,130)</b>	<b>(10,999)</b>		
<b>Gross Expenditure</b>	<b>29,357</b>	<b>(563)</b>	<b>28,794</b>	<b>12,226</b>	<b>28,794</b>	<b>32,652</b>	<b>56,468</b>	<b>57,496</b>		

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



**DUNDEE CITY COUNCIL CAPITAL EXPENDITURE MONITORING TO 30 NOVEMBER 2019**

Appendix 3

	<u>Approved</u> <u>Capital</u> <u>Budget</u> <u>2019/20</u> <u>£000</u>	<u>Total</u> <u>Budget</u> <u>Adjustments</u> <u>£000</u>	<u>Revised</u> <u>Capital</u> <u>Budget</u> <u>2019/20</u> <u>£000</u>	<u>Actual</u> <u>Spend to</u> <u>30 Nov 2019</u> <u>£000</u>	<u>Projected</u> <u>Outturn</u> <u>2019/20</u> <u>£000</u>	<u>Variance</u> <u>£000</u>	<u>Actual Spend</u> <u>to 30.11.19</u> <u>as a % of</u> <u>Approved</u> <u>Budget</u>
<b>BUILDING STRONG COMMUNITIES - HOUSING HRA ELEMENT</b>							
<b><u>Capital Expenditure 2019/20</u></b>							
Free from Serious Disrepair - Roofs	2,232	482	2,714	720	2,714		32%
Roughcast	500		500	0	500		
Free from Serious Disrepair - Windows	2,876	(788)	2,088	886	2,088		31%
Energy Efficiency - External Insulation and Cavity Fill	5,971	(426)	5,545	2,275	5,545		38%
Energy Efficiency - Heating Replacement	4,526	(637)	3,889	1,483	3,889		33%
Energy Efficiency - Boiler replacement	50	25	75	44	75		88%
Renewable Initiatives/Gas Services	100	(100)		0	0		
Healthy, Safe & Secure - Door Entry System & Secure Doors	250	(230)	20	0	20		
Healthy, Safe & Secure - Fire Detection	3,550	1,617	5,167	2,666	5,167		75%
Healthy, Safe & Secure - Fire Safety Improvements	1,370	(1,170)	200		200		
Multi Story Development Improvements	0	1,344	1,344	53	1,344		
Electrical Upgrading	1,000	(700)	300	0	300		
Miscellaneous - Fees	10	70	80	56	80		560%
Miscellaneous - Disabled Adaptations	750	100	850	558	850		74%
Integrated Management System	50		50	35	50		70%
Fob Programme System	200	(200)		0	0		
Modern Facilities & Services	10	(10)		0	0		
Increase Supply of Council Housing	5,552	257	5,809	3,447	5,809		62%
Demolitions	210	(197)	13	3	13		1%
Community Care - Sheltered Lounge Upgrades	150		150		150		
<b>Capital Expenditure 2019/20</b>	<b>29,357</b>	<b>(563)</b>	<b>28,794</b>	<b>12,226</b>	<b>28,794</b>		<b>42%</b>
<b><u>Capital Resources 2019/20</u></b>							
<b>Expenditure Funded from Borrowing</b>	<b>24,826</b>	<b>103</b>	<b>24,929</b>	<b>11,042</b>	<b>24,929</b>		
<b>Capital Receipts, Grants &amp; Contributions - project specific</b>	<b>0</b>	<b>57</b>	<b>57</b>	<b>57</b>	<b>57</b>		
Second Homes Income	450		450		450		
Receipts from Owners	682		682	233	682		
<b>Capital Receipts:-</b>	<b>2,549</b>	<b>(723)</b>	<b>1,826</b>	<b>522</b>	<b>1,826</b>		
Land Sales	2,549		1,826	522	1,826		
Sale of Last in Block	850		850	372	850		
	<b>29,357</b>	<b>(563)</b>	<b>28,794</b>	<b>12,226</b>	<b>28,794</b>		
<b>Capital Expenditure as % of Capital Resources</b>	<b>100%</b>		<b>100%</b>		<b>100%</b>		

