

ITEM No ...6.....

REPORT TO: POLICY AND RESOURCES COMMITTEE – 10 JANUARY 2022

REPORT ON: CAPITAL EXPENDITURE MONITORING 2021/22

REPORT BY: EXECUTIVE DIRECTOR OF CORPORATE SERVICES

REPORT NO: 1-2022

1 PURPOSE OF REPORT

1.1 To appraise Elected Members of the latest position regarding the Council's Capital Plan 2021-26.

2 RECOMMENDATION

2.1 It is recommended that the Committee note the latest position regarding the Council's Capital Plan 2021-26.

3 FINANCIAL IMPLICATIONS

3.1 This report shows the latest projections for 2021/22 expenditure and for the projected total cost as at 30 November 2021. An explanation of the major variances is shown in Section 5 and 6 of the report.

4 BACKGROUND

4.1 The Capital Plan 2021-26 was approved at Policy and Resources Committee on 22 February 2021 (Report 55-2021, Article VIII refers). The Capital Plan reflected the updated position as a result of the COVID pandemic, on capital projects, both financially and in terms of timescales. In addition to monitoring the in year budget (i.e. 2021/22) 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 2021/22 was approved as part of the Capital Plan 2021-26 which was approved at Policy and Resources Committee on 22 February 2021 (Report 55-2021, Article VIII refers). In addition, the Housing HRA Capital Budget reflects information contained in Scottish Housing Quality Standard submission.

The delivery of the Capital Programme this year is going to be very challenging. The global supply chain for sourcing materials and components has been affected by the COVID pandemic and Brexit, due to a shortage of raw materials and market demand as economies look to rebuild. Officers within services are currently reviewing the capital programme of works and prioritising those projects that can realistically be progressed during the current year. There is a risk of further slippage in the capital programme, as the Council reacts to the extreme market conditions currently affecting the construction industry. Updated projections will be incorporated into future capital monitoring reports.

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 2021/22 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 2021/22 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 2021/22 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 November 2021 is 46% of the Revised Budget 2021/22 compared to 27% for the same period last year.

5.2 2021/22 Expenditure Variations

Appendix 1, which details the position to the end of November 2021, shows a revised projected outturn for 2021/22 of £54,029m, a decrease of £3.717m since the last capital monitoring report was submitted to Policy and Resources Committee on 6 December 2021 (Report 333-2021, Article V refers). The main reasons for the movement are detailed in points 5.2.1 to 5.2.5 below:

- 5.2.1 Central Waterfront (Work & Enterprise) – Reduction in projected expenditure of £390,000 in 2021/22 on utility diversion required on Site 6. This element of work has been delayed due to increased timescales for multi-utility consultation and the appointment of an accredited consultant to certify design proposals. The budget will be required in 2022/23. There will be a reduction in borrowing in 2021/22 and a corresponding increase in 2022/23.
- 5.2.2 Demolition of Surplus Properties (Service Provision) – Reduction in projected expenditure of £1.2m in 2021/22. As a result of covid pandemic the briefing for 2 demolition projects was delayed. The projects are now anticipated to be carried out in 2022/23. There will be a reduction in borrowing in 2021/22 and a corresponding increase in 2022/23.
- 5.2.3 Broughty Ferry to Monifieth Active Travel Improvements (Community Safety & Justice) – Reduction in projected expenditure in 2021/22 of £690,000. The budget has been rephased to reflect the latest programme of works. The budget will be required in 2022/23. The expenditure if funded from Sustrans Places for Everyone Initiative. There will be a reduction in grants and contributions in 2021/22 and a corresponding increase in 2022/23.
- 5.2.4 LACD Projects (Health, Care & Wellbeing) – Reduction in projected expenditure of £1.2m in 2021/22. The programme of works has been reviewed and the budget re profiled based on when the works now can take place. The budget will be required in 2022/23. There will be a reduction in borrowing in 2021/22 and a corresponding increase in 2022/23.
- 5.2.5 Clean Streets Electric Vehicle Infrastructure – Pop Up Chargers (Service Provision) – Reduction in projected expenditure in 2021/22 of £209,000. The Council submitted a project change request to Innovate UK for the movement of funding from the Council to project partners, this decision was made due to covid impact on partners. For example, project management costs due to project time extensions, extension of maintenance and service agreements on the pop up chargers, fault diagnosis costs, data reporting etc. These changes remain within the scope of the commercial agreements as set out in the consortium collaboration agreements, whilst remaining within the original overall approved budget. There will be a corresponding reduction in grants and contributions.
- 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 2021/22 programme: -

	Approved Budget £000	Adjustments £000	Revised Budget £000	Projected Outturn £000	Variance £000
Borrowing	46,534	(15,584)	30,950	30,950	-
General Capital Grant	12,963		12,963	12,963	-
Capital Grants & Contributions	12,045	(3,429)	8,616	8,616	-
Capital Receipts – Sale of Assets	<u>1,500</u>	<u>-</u>	<u>1,500</u>	<u>1,500</u>	-
	<u>73,042</u>	<u>(19,013)</u>	<u>54,029</u>	<u>54,029</u>	<u>-</u>

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

	£000
2017/18	105,036
2018/19	94,329
2019/20	50,172
2020/21	39,537
2021/22 (Projected)	54,029

5.5 Projected Total Cost Variations

5.5.1 Clean Streets Electric Vehicle Infrastructure – Pop Up Chargers (Service Provision) – The Council submitted a project change request to Innovate UK for the movement of funding from the Council to project partners, this decision was made due to covid impact on partners. For example, project management costs due to project time extensions, extension of maintenance and service agreements on the pop up chargers, fault diagnosis costs, data reporting etc. These changes remain within the scope of the commercial agreements as set out in the consortium collaboration agreements, whilst remaining within the original overall approved budget. The Councils share of the budget for the project, has reduced from £543,000 to £287,000.

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 Parks & Open Spaces (Health, Care & Wellbeing) – The spend to save programme of works has been impacted by the covid pandemic. Following the gradual easing of covid related restrictions, all priorities were focused on general recovery of all landscaped areas within parks and restricted areas. Only very limited capital works were possible, due to restricted staff resources and ongoing covid related sickness absence. In addition, the pandemic has affected time delays to material supplies and related programme delivery timescales. It is anticipated that current spend to save projects will be complete by end of March 2022.

5.6.2 Parks & Open Spaces (Health, Care & Wellbeing) – The works to Clatto Reservoir Value Refurbishment and Actuators was due to complete in September. During August, this project was affected by vandalism and significant related fire damage to the screening chamber building, which has delayed progress. In addition, the contract has been affected by delays relating to lead in times for delivery of components and the contractor being required to develop new technical solutions, due to the vandalism at this location. This is now scheduled to be complete by the end of March 2022.

5.6.3 Clean Streets Electric Vehicle Infrastructure – Pop Up Chargers (Service Provision) – The Council submitted a project change request to Innovate UK for the movement of funding from the Council to project partners, this decision was made due to covid impact on partners. These changes have impacted on the completion of the project, which is now anticipated as March 2022.

Officers are constantly reviewing the capital programme to ascertain the impact of COVID lockdowns and on-site restrictions, on estimated project completion dates. Furthermore, the global supply chain for sourcing materials has been affected by the COVID pandemic and Brexit, leading to a shortage of raw materials. and market demand as economies look to rebuild Officers will report any further revisions to estimated completion dates in future capital monitoring reports.

6 **HOUSING HRA - CURRENT POSITION**

6.1 2021/22 Expenditure Variations

Appendix 3 details the total projected gross expenditure for 2021/22 and how this projected expenditure is funded. Actual expenditure to 30 November 2021 is 33% of the revised budget 2021/22 compared to 27% for the same period last year.

Officers are constantly reviewing the capital programme to ascertain the impact of COVID19 and challenges within the market on estimated project completion dates. Any further revisions to will be reported in future capital monitoring reports.

The latest capital monitoring statement shows a Projected Outturn of £15.148m, a decrease of £1.558m since the last capital monitoring report was submitted to Policy and Resources Committee on 6 December 2021 (Report 333-2021, Article V 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 – Roofs – The projected expenditure has decreased within the last month by £484,000 in 2021/22. The projected underspend is due to the challenges across the sector which includes sourcing materials for roofing projects which are delaying the overall programme and affected programmes will slip into 22/23.
- 6.1.2 Free from Serious Disrepair – Windows – The projected expenditure has decreased within the last month by £245,000 in 2021/22. The projected decrease is mainly due to slippage within the programme meaning projects will now complete in 2022/23.
- 6.1.3 Energy Efficiency – External Insulation and Cavity Fill - The projected expenditure in 2021/22 has decreased within the last month by £285,000. Covid-19 delays meant several programmes have been delayed. In addition, the revised installation standards which changed from 01 July 2021 (PAS 2030:19 PAS 2035) are affecting programmes which slipped into 2021/22. Affected projects will require the designs and costs to be reviewed to reflect the change in standard before installations can progress and may be subject to further committee approval.
- 6.1.4 Multi Storey Development Improvements – The Projected expenditure in 2021/22 has decreased within the last month by £225,000. The reduction in expenditure is mainly due to the reprogramming of Lift replacements to align with the Capital Improvement programmes currently onsite.
- 6.1.5 Increase Supply of Council Housing - The projected expenditure in 2021/22 has decreased within the last month by £160,000. The reduction in expenditure is mainly due to a reduction in projected expenditure associated with the design and planning for Whitfield development..

The phasing of projects will continue to be reviewed in line with Scottish Government guidance and any changes to the covid protection levels. The impact of which will be included in future monitoring reports.

- 6.2 Projected capital expenditure as a percentage of projected capital resources is currently standing at 100%. Project cashflows, for phasing of budgets, are constantly being reviewed.
- 6.3 The table below shows the latest position regarding the funding of the 2021/22 programme: -

	Approved Budget £000	Adjustments £000	Revised Budget £000	Projected Outturn £000	Variance £000
Borrowing	26,909	(14,251)	12,658	12,658	-
Capital Grants & Contributions	4,720	(4,720)	-	-	-
CFCR	450	-	450	450	-
Capital Receipts – Sale of Assets	4,700	(3,110)	1,590	1,590	-
Receipts from Owners	<u>450</u>	<u>-</u>	<u>450</u>	<u>450</u>	<u>-</u>
	<u>37,229</u>	<u>(22,081)</u>	<u>15,148</u>	<u>15,148</u>	<u>-</u>

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

	£000
2017/18	22,387
2018/19	20,139
2019/20	23,565
2020/21	8,327
2021/22 (Projected)	15,148

6.4 Projected Total Cost Variations

There are no total cost variations to report since the previous capital monitoring report went to committee.

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 completion date variations to report since the previous capital monitoring report went to committee.

All Housing Capital Projects are continually reviewed across the partnership. Any variations to estimated costs and 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 various lockdowns and restrictions on site for capital projects, 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 is also being reviewed. Officers will continually monitor and review the capital programme for the on-going effects of COVID, 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 2021/22 has been confirmed. The officers are of the view that the projected capital grant assumed within the Capital Plan 2021-26 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

**ROBERT EMMOTT
EXECUTIVE DIRECTOR OF CORPORATE SERVICES**

16 DECEMBER 2021

2021/22 DUNDEE CITY COUNCIL CAPITAL EXPENDITURE MONITORING TO 30 NOVEMBER 2021

Appendix 1

	<u>Approved Capital Budget 2021/22 £000</u>	<u>Total Budget Adjustments £000</u>	<u>Revised Capital Budget 2021/22 £000</u>	<u>Actual Spend 2021/22 £000</u>	<u>Projected Outturn 2021/22 £000</u>	<u>Variance £000</u>	<u>Actual Spend to 30.11.2021 as a % of Revised Budget</u>
GENERAL SERVICES							
<u>Capital Expenditure</u>							
Work and Enterprise	6,055	(1,790)	4,265	2,849	4,265	-	67%
Children & Families	4,200	(785)	3,415	1,915	3,415	-	56%
Health, Care & Wellbeing	16,085	(12,623)	3,462	327	3,462	-	9%
Community Safety & Justice	19,804	(1,425)	18,379	9,642	18,379	-	52%
Service Provision	31,414	(10,799)	20,615	7,710	20,615	-	37%
Building Strong Communities - Non Housing HRA Element	2,484	1,409	3,893	2,661	3,893	-	68%
Capital Expenditure 2021/22	80,042	(26,013)	54,029	25,104	54,029	-	46%
<u>Capital Resources</u>							
Expenditure Funded from Borrowing	46,534	(15,584)	30,950	16,547	30,950		
General Capital Grant	12,963		12,963	9,234	12,963		
Capital Grants & Contributions - project specific	12,045	(3,429)	8,616	(876)	8,616		
Capital Receipts - Sale of Assets	1,500		1,500	199	1,500		
Capital Resources 2021/22	73,042	(19,013)	54,029	25,104	54,029		
Capital Expenditure as % of Capital Resources	110%		100%		100%		

WORK & ENTERPRISE

Note 1

Project/Nature of Expenditure	Approved Budget 2021/22 £000	Total Adjusts £000	Revised Budget 2021/22 £000	Expenditure to 30/11/2021 £'000	Projected Outturn 2021/22 £000	Actual Project Cost to 30/11/2021 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/Actual Completion Date
Central Waterfront	3,028	(217)	2,811	2,334	2,811	26,621	27,488	27,488	Mar-24	Mar-24
(Less External Funding)	(201)	111	(90)	962	(90)		(656)	(1,052)	Mar-22	Mar-22
Economic Development Fit Out	990	(390)	600	485	600	494	1,000	1,000	Tender not yet approved	
Dundee Railway Station		36	36	(422)	36	40,132	38,000	40,590	Dec-17	Jul-18
(Less External Funding)						(8,316)	(6,008)	(8,316)	Dec-17	Jul-18
City Quay	29	9	38	1	38	5	42	42	Mar-22	Mar-22
Lochee Community Regeneration		25	25		25		25	25	Mar-22	Mar-22
Vacant & Derelict Land Fund Programme	341	(341)					341	341	Tender not yet approved	
(Less External Funding)	(341)	341					(341)	(341)	Tender not yet approved	
Tay Cities	1,050	(1,050)				0	4,050	4,050	Tender not yet approved	
District Shopping	373	(249)	124	100	124	130	306	306	Mar-22	Mar-22
Town Centre Fund	244	287	531	351	531	819	999	999	Aug-20	Nov-21
(Less External Funding)	(244)	(287)	(531)	(351)	(531)	(819)	(999)	(999)	Aug-20	Nov-21
Place Based Investment		100	100		100		827	827	Tender not yet approved	
(Less External Funding)		(100)	(100)		(100)		(827)	(827)	Tender not yet approved	
Net Expenditure	5,269	(1,725)	3,544	3,460	3,544	59,219	64,247	64,133		
Netted Off Receipts	(786)	65	(721)	611	(721)	(9,135)	(8,831)	(11,535)		
Gross Expenditure	6,055	(1,790)	4,265	2,849	4,265	68,354	73,078	75,668		

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 2021-26

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

Appendix 2

CHILDREN & FAMILIES

Note 1

Project/Nature of Expenditure	Approved Budget 2021/22 £000	Total Adjusts £000	Revised Budget 2021/22 £000	Expenditure to 30/11/2021 £'000	Projected Outturn 2021/22 £000	Actual Project Cost to 30/11/2021 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Harris Academy Refurbishment		44	44	4	44	32,311	32,351	32,351	N/A Prior to 1.4.15	
(Less External Funding)						(20,363)	(20,363)	(20,363)		
School Estate Investment	844	(494)	350	2	350	37	60,007	60,007	Tender not yet approved	
Young Persons House (Fairbairn Street Replacement)	1,050	(750)	300	25	300	28	1,580	1,580	Tender not yet approved	
Young Persons Homes Refurbishments	475	19	494	72	494	78	500	500	Dec-21	Mar-22
Early Learning and Childcare 1140 Hours Expansion	1,831	217	2,048	1,746	2,048	12,645	12,997	12,997	Mar-22	Aug-22
C02 Monitoring Equipment in Schools		179	179	66	179		179	179	Tender not yet approved	
(Less External Funding)		(179)	(179)		(179)		(179)	(179)	Tender not yet approved	
Net Expenditure	4,200	(964)	3,236	1,915	3,236	24,736	87,072	87,072		
Receipts		(179)	(179)		(179)	(20,363)	(20,542)	(20,542)		
Gross Expenditure	4,200	(785)	3,415	1,915	3,415	45,099	107,614	107,614		

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 2021-26
N/A Prior to 1.4.15 - Approved prior to reports including completion dates

HEALTH, CARE & WELLBEING

Note 1

Project/Nature of Expenditure	Approved Budget 2021/22 £000	Total Adjusts £000	Revised Budget 2021/22 £000	Expenditure to 30/11/2021 £'000	Projected Outturn 2021/22 £000	Actual Project Cost to 30/11/2021 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Parks & Open Spaces	2,615	(350)	2,265	291	2,265	1,262	3,261	3,261	Mar-22	Mar-22
(Less External Funding)	(487)	(243)	(730)	(15)	(730)	(25)	(1,671)	(1,671)	Mar-22	Mar-22
Sports Facilities	806	(601)	205	95	205	106	311	311	Mar-22	Mar-22
LACD Projects	1,350	(1,053)	297	99	297	204	6,750	6,750	Mar-25	Mar-25
Regional Performance Centre for Sport		225	225	(180)	225	31,935	32,125	32,340	Aug-19	Oct-19
(Less External Funding)		(120)	(120)		(120)	(9,307)	(8,000)	(9,427)	Aug-19	Oct-19
Social Care	1,180	(955)	225		225	252	1,227	1,227	Mar-22	Mar-22
Sustainable Transport	2,687	(2,442)	245	22	245	22	245	245	Mar-24	Mar-24
Less External Funding	(58)		(58)		(58)		(58)	(58)	Mar-22	Mar-22
Low Carbon Transport Initiative - Hydrogen	7,447	(7,447)				53	7,500	7,500	Tender not yet approved	
(Less External Funding)	(4,500)	4,447	(53)		(53)		(4,500)	(4,500)	Tender not yet approved	
Net Expenditure	11,040	(8,539)	2,501	312	2,501	24,502	37,190	35,978		
Receipts	(5,045)	4,084	(961)	(15)	(961)	(9,332)	(14,229)	(15,656)		
Gross Expenditure	16,085	(12,623)	3,462	327	3,462	33,834	51,419	51,634		

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 2021-26
N/A Prior to 1.4.15 - Approved prior to reports including completion dates

COMMUNITY SAFETY & JUSTICE

Note 1

Project/Nature of Expenditure	Approved Budget 2021/22 £000	Total Adjusts £000	Revised Budget 2021/22 £000	Expenditure to 30/11/2021 £'000	Projected Outturn 2021/22 £000	Actual Project Cost to 30/11/2021 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
CCTV Project		151	151	28	151	1,392	1,515	1,515	Dec-19	Dec-21
(Less External Funding)		(59)	(59)	180	(59)	(231)	(470)	(470)	Dec-19	Dec-21
Coastal Protection Works	7,024	(804)	6,220	4,322	6,220	14,315	21,691	21,691	Mar-24	Mar-24
(Less External Funding)		(300)	(300)		(300)	(262)	(562)	(562)	Mar-22	Mar-22
Broughty Ferry to Monifieth Active Travel Improvements	3,600	(2,690)	910	444	910	634	9,067	9,067	Mar-24	Mar-24
(Less External Funding)	(3,600)	2,690	(910)	(117)	(1,600)	(307)	(9,067)	(9,067)	Mar-24	Mar-24
Flood Risk Management	567	(500)	67		67		1,297	1,297	Mar-25	Mar-25
Street Lighting Renewal	1,701	(25)	1,676	730	1,676	730	1,676	1,676	Mar-22	Mar-22
LED Street Lighting Installations	112	(40)	72		72	3,766	4,800	3,838	Mar-22	Mar-22
Road Reconstructions/Recycling	2,500	750	3,250	1,949	3,250	1,949	3,250	3,250	Mar-22	Mar-22
Bridge Assessment Work Programme	1,092	25	1,117	716	1,117	1,385	1,786	1,786	Mar-22	Mar-22
(Less External Funding)						(115)	(115)	(115)	Mar-22	Mar-22
Regional Transport Partnership	200		200		200		200	200	Mar-22	Mar-22
Council Roads and Footpaths - Other	650		650	152	650	152	650	650	Mar-22	Mar-22
Smart Cities - Mobility Innovation Living Laboratory 1	329	390	719	411	719	900	1,407	1,407	Mar-21	Dec-21
(Less External Funding)	(128)	(240)	(368)	167	(368)	(304)	(839)	(839)	Mar-21	Dec-21
Road Schemes/Minor Schemes	2,029	472	2,501	890	2,501	890	2,501	2,501	Mar-22	Mar-22
(Less External Funding)	(654)	(79)	(733)		(733)		(720)	(720)	Mar-22	Mar-22
Low Emission Zone		846	846		846	399	1,245	1,245	Mar-22	Mar-22
(Less External Funding)		(846)	(846)		(846)	(399)	(1,245)	(1,245)	Mar-22	Mar-22
Net Expenditure	15,422	(259)	15,163	9,872	14,473	24,894	38,067	37,105		
Receipts	(4,382)	1,166	(3,216)	230	(3,906)	(1,618)	(13,018)	(13,018)		
Gross Expenditure	19,804	(1,425)	18,379	9,642	18,379	26,512	51,085	50,123		

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 2021-26
N/A Prior to 1.4.15 - Approved prior to reports including completion dates

SERVICE PROVISION

Appendix 2

Note 1

Project/Nature of Expenditure	Approved Budget 2021/22 £000	Total Adjusts £000	Revised Budget 2021/22 £000	Expenditure to 30/11/2021 £'000	Projected Outturn 2021/22 £000	Actual Project Cost to 30/11/2021 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Demolition of Surplus Properties & Remediation Works	1,384	(1,068)	316	72	316	347	592	592	Mar-22	Mar-22
Bell Street MSCP	820	(820)					850	850	Mar-23	Mar-23
Cemeteries	110	9	119	11	119	18	126	126	Mar-23	Mar-23
Contaminated Land	70	8	78		78		78	78	Mar-22	Mar-22
Recycling & Waste Management	258	(30)	228	134	228	134	228	228	Mar-22	Mar-22
Recycling Initiatives	477	(367)	110	73	110	97	134	134	Mar-22	Mar-22
Riverside Recycling Site	23	(13)	10		10		823	823	Mar-22	Mar-22
Baldovie Recycling Centre	224	(204)	20	4	20	147	163	163	Mar-22	Mar-22
Construction Of Salt Barn	570	40	610	609	610	669	653	670	Aug-21	Aug-21
Purchase Computer Equipment	1,868	(9)	1,859	312	1,859	959	2,506	2,506	Mar-22	Mar-22
(Less External Funding)		(2)	(2)	(1)	(2)	(648)	(650)	(650)	Mar-22	Mar-22
Replacement of Major Departmental Systems	162	95	257	(13)	257	2,511	2,781	2,781	Mar-22	Mar-22
Purchase Desktop Collaboration Platform	700		700	605	700	1,219	1,841	1,841	Mar-23	Mar-23
Smart Cities Digital/ICT Investment	450	73	523	43	523	294	774	774	Mar-22	Mar-22
Data Centre	206		206	77	206	257	386	386	Mar-22	Mar-22
Asset Management Replacement System	150	(150)					150	150	Tender not yet Approved	
Property Development & Improvement Programme										
Industrial Estates Improvements	253	(123)	130	9	130	55	176	176	Mar-22	Mar-22
Shopping Parade Improvements	280	(247)	33		33	8	41	41	Mar-22	Mar-22
Structural Improvements & Property Upgrades	1,450	(354)	1,096	399	1,096	1,220	1,917	1,917	Mar-22	Mar-22
(Less External Funding)				(2)		(2)				
Heating & Ventilation Systems	740	(394)	346	170	346	253	512	512	Mar-22	Mar-22

SERVICE PROVISION

Appendix 2

Project/Nature of Expenditure	Note 1									
	Approved Budget 2021/22 £000	Total Adjusts £000	Revised Budget 2021/22 £000	Expenditure to 30/11/2021 £'000	Projected Outturn 2021/22 £000	Actual Project Cost to 30/11/2021 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Roof Replacement/Improvement Programme	835	(280)	555	218	555	778	1,115	1,115	Mar-22	Mar-22
Window Replacement	500	171	671	407	671	640	904	904	Mar-22	Mar-22
Electrical Upgrades	1,290	(1,194)	96		96	111	207	207	Mar-22	Mar-22
Toilet Upgrades	150	371	521	162	521	210	569	569	Mar-22	Mar-22
Disabled Access	50	27	77	29	77	54	102	102	Mar-22	Mar-22
Health & Safety Works	300	63	363	201	363	457	689	689	Mar-22	Mar-22
Procurement Costs	132		132		132		132	132	Mar-22	Mar-22
DCA General Upgrades		1	1	1	1	61	61	61	Mar-22	Mar-22
Lifecycle Improvements	1,715	(734)	981	495	981	1,053	1,541	1,541	Mar-22	Mar-22
Upgrade of City Square East & West Wing	547	311	858	541	858	4,631	5,000	5,000	Aug-20	Aug-21
Property Rationalisation	568	(488)	80	3	80	3	1,168	1,168	Mar-23	Mar-23
Depot Rationalisation Programme	2,380	(2,080)	300	32	300	57	4,400	4,400	Tender not yet approved	
Sustainable Projects	6,421	(5,746)	675	57	675	159	777	777	Tender not yet approved	
Capitalisation of Borrowing Costs	280		280		280		280	280	Mar-22	Mar-22
Contingency/COVID Capital Expenditure	1,060	(332)	728		728		1,328	1,328	Mar-22	Mar-22
Purchase of Vehicles, Plant & Machinery	3,159	(32)	3,127	1,417	3,127	1,448	3,179	3,179	Mar-22	Mar-22
(Less Sale of Vehicles & Equipment)		(34)	(34)	(34)	(34)	(34)	(34)	(34)	Mar-22	Mar-22
Go Ultra Low City Scheme	96	(96)				1,550	1,550	1,550	Mar-22	Mar-22
(Less External Funding)	(96)	96				(1,494)	(1,494)	(1,494)	Mar-22	Mar-22
ULEV Taxi Infrastructure	100	(100)				379	379	379	Mar-22	Mar-22
(Less External Funding)	(100)	100				(379)	(379)	(379)	Mar-22	Mar-22
Low Carbon Travel & Transport Challenge Fund for Multi Storey EV Charging Hubs	274	423	697	564	697	1,770	1,750	1,750	Mar-22	Mar-22
Less External Funding	(274)	(244)	(518)	60	(518)	(847)	(1,425)	(1,425)	Mar-22	Mar-22

SERVICE PROVISION

Appendix 2

Project/Nature of Expenditure	Note 1									
	Approved Budget 2021/22 £000	Total Adjusts £000	Revised Budget 2021/22 £000	Expenditure to 30/11/2021 £'000	Projected Outturn 2021/22 £000	Actual Project Cost to 30/11/2021 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Local Authority Installation Programme		58	58		58	1	59	59	Mar-22	Mar-22
(Less External Funding)		(58)	(58)	1	(58)		(59)	(59)	Mar-22	Mar-22
Switched on Towns and Cities	331	146	477	395	477	1,247	1,329	1,329	Mar-22	Mar-22
(Less External Funding)	(331)	(146)	(477)	(23)	(477)	(875)	(1,329)	(1,329)	Mar-22	Mar-22
Clean Streets Electric Vehicle Infrastructure - Pop up Chargers	236	(104)	132	22	132	177	543	(287)	Mar-21	Mar-22
(Less External Funding)	(236)	104	(132)	(1)	(132)	(156)	(543)	(287)	Mar-21	Mar-22
Switched on Fleets - Part 1 2020/21 - Infrastructure		19	19	10	19	51	60	60	Jan-21	Dec-21
(Less External Funding)		(19)	(19)	41	(19)		(60)	(60)	Jan-21	Jan-21
Switched on Fleets - Part 2 - Zero Emission Vehicle and Charge Point Infrastructure Procurement	795	(12)	783	642	783	655	1,032	1,032	Mar-22	Mar-22
(Less External Funding)	(795)	12	(783)	13	783		(1,032)	(1,032)	Mar-22	Mar-22
Smart Cities - Mobility Innovation Living Laboratory - 2		2,363	2,363	9	2,363	9	172	172	Mar-22	Dec-22
(Less External Funding)		(1,427)	(1,427)		(1,427)		(65)	(65)	Mar-22	Dec-22
Net Expenditure	29,582	(12,417)	17,165	7,764	18,731	19,254	35,987	35,430		
Netted Off Receipts	(1,832)	(1,618)	(3,450)	54	(1,884)	(4,435)	(7,070)	(6,814)		
Gross Expenditure	31,414	(10,799)	20,615	7,710	20,615	23,689	43,057	42,244		

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 2021-26
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 2021/22 £000	Total Adjusts £000	Revised Budget 2021/22 £000	Expenditure to 30/11/2021 £'000	Projected Outturn 2021/22 £000	Actual Project Cost to 30/11/2021 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
NON HOUSING HRA ELEMENT										
Community Regeneration Fund	492	272	764	115	764	108	780	780	Mar-22	Mar-22
Community Choices (Participatory Budgeting)	200	(200)					700	700	Mar-26	Mar-26
Menzieshill - Community Provision		90	90		90	12,880	13,250	12,970	Apr-19	Aug-19
(Less Regeneration Funding)						(1,320)	(1,320)	(1,320)	Mar-18	Mar-18
Gypsy Traveller Site, Balmuir Wood		92	92	4	92	53	141	141	Jun-21	Aug-21
(Less External Funding)		(89)	(89)	(3)	(89)	(5)	(91)	(91)	Jun-21	Aug-21
Community Centres	400	(293)	107		107		1,003	1,003	Tender not yet approved	
Mill O Mains	1,392	1,448	2,840	2,542	2,840	2,917	3,265	3,265	Feb-22	Feb-22
Net Expenditure	2,484	1,320	3,804	2,658	3,804	14,633	17,728	17,448		
Receipts		(89)	(89)	(3)	(89)	(5)	(91)	(91)		
Gross Expenditure	2,484	1,409	3,893	2,661	3,893	14,638	17,819	17,539		

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 2021-26
N/A Prior to 1.4.15 - Approved prior to reports including completion dates

BUILDING STRONG COMMUNITIES - HOUSING REVENUE ACCOUNT ELEMENT

Note 1

Project/Nature of Expenditure	Approved Budget 2021/22 £000	Total Adjusts £000	Revised Budget 2021/22 £000	Expenditure to 30/11/2021	Projected Outturn 2021/22 £000	Actual Project Cost to 30/11/2021 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Free from Serious Disrepair - Roofs	3,556	(1,294)	2,262	857	2,262	2,465	3,870	3,870	Mar-22	Mar-22
Roughcast/Walls	500		500	150	500	536	924	924	Mar-22	Mar-22
Windows	3,208	(1,830)	1,378	498	1,378	1,888	2,768	2,768	Mar-22	Mar-22
Energy Efficient										
External Insulation and Cavity Fill	8,537	(6,017)	2,520	522	2,520	697	2,695	2,695	Mar-22	Mar-22
Heating Replacement	1,663	13	1,676	692	1,676	1,468	2,452	2,452	Mar-22	Mar-22
Boiler Replacement	50		50	16	50	44	50	50	Tender not yet Approved	
Renewable Initiatives/Gas Services	10		10		10		10	10	Tender not yet Approved	
Healthy, Safe and Secure										
Door Entry System/Secure Doors	150	(90)	60	51	60	55	150	150	Mar-22	Mar-22
Door Entry Replacement	100	(50)	50		50				Tender not yet Approved	
Fire - Detection - Smoke Detector Programme	934	83	1,017	664	1,017	7,123	8,357	8,357	Jan-21	Jan-22
MSD Fire Safety Measures	1,880		1,880	58	1,880	135	4,241	4,241	Dec-22	Dec-22
MSD Lifts	90		90	(11)	90					
Multi Storey Development Improvements	1,162	(685)	477	298	477	1,347	1,530	1,530	Mar-22	Mar-22
Electrical Upgrading	20	(19)	1	1	1	1	20	20	Tender not yet Approved	

BUILDING STRONG COMMUNITIES - HOUSING REVENUE ACCOUNT ELEMENT

Project/Nature of Expenditure	Note 1									
	Approved Budget 2021/22 £000	Total Adjusts £000	Revised Budget 2021/22 £000	Expenditure to 30/11/2021	Projected Outturn 2021/22 £000	Actual Project Cost to 30/11/2021 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Miscellaneous										
Fees	83		83	24	83	24	83	83	Mar-22	Mar-22
Disabled Adaptations	850		850	576	850	576	850	850	Mar-22	Mar-22
Integrated Management System	137		137		137	366	753	819	Mar-21	Mar-23
Water Pumps & Tanks	447	16	463	94	463		451	451	Mar-22	Mar-22
Modern Facilities & Services										
Increased Supply of Council Housing	13,120	(12,050)	1,070	336	1,070	19,958	18,367	19,251	Mar-21	TBC
(Less External Funding)	(4,720)	4,720				(9,810)	(9,401)	(10,170)	Mar-22	Mar-22
Demolitions	202		202	98	202	285	383	389	Mar-22	Mar-22
Community Care										
Sheltered Lounge/Warden Call System Upgrades	530	(158)	372	3	372	3	372	372	May-22	May-22
Net Expenditure	32,509	(17,361)	15,148	4,927	15,148	27,161	38,925	39,112		
Receipts	(4,720)	4,720				(9,810)	(9,401)	(10,170)		
Gross Expenditure	37,229	(22,081)	15,148	4,927	15,148	36,971	48,326	49,282		

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 2021-26

	<u>Approved Capital Budget 2021/22 £000</u>	<u>Total Budget Adjustments £000</u>	<u>Revised Capital Budget 2021/22 £000</u>	<u>Actual Spend to 30 Nov 2021 £000</u>	<u>Projected Outturn 2021/22 £000</u>	<u>Variance £000</u>	<u>Actual Spend to 30.11.2021 as a % of Revised Budget</u>
BUILDING STRONG COMMUNITIES - HOUSING HRA ELEMENT							
Capital Expenditure 2021/22							
Free from Serious Disrepair - Roofs	3,556	(1,294)	2,262	856	2,262	-	38%
Roughcast/Walls	500		500	150	500	-	30%
Free from Serious Disrepair - Windows	3,208	(1,830)	1,378	499	1,378	-	36%
Energy Efficiency - External Insulation and Cavity Fill	8,537	(6,017)	2,520	522	2,520	-	21%
Energy Efficiency - Heating Replacement	1,663	13	1,676	692	1,676	-	41%
Energy Efficiency - Boiler replacement	50		50	16	50	-	32%
Renewable Initiatives/Gas Services	10		10		10	-	0%
Healthy, Safe & Secure - Door Entry System & Secure Doors	150	(90)	60	51	60	-	85%
Healthy, Safe & Secure - Door Entry Replacement	100	(50)	50		50	-	0%
Healthy, Safe & Secure - Fire Detection - Smoke Detection Programme	934	83	1,017	664	1,017	-	65%
Healthy, Safe & Secure - MSD Fire Safety Improvements	1,880		1,880	58	1,880	-	3%
Multi Storey Development Improvements	1,252	(685)	567	286	567	-	50%
Electrical Upgrading	20	(19)	1	1	1	-	100%
Miscellaneous - Fees	83		83	24	83	-	29%
Miscellaneous - Disabled Adaptations	850		850	577	850	-	68%
Integrated Management System	137		137		137	-	0%
Water Pumps and Tanks	447	16	463	94	463	-	20%
Increase Supply of Council Housing	13,120	(12,050)	1,070	335	1,070	-	31%
Demolitions	202		202	98	202	-	49%
Community Care - Sheltered Lounge/Warden Call System Upgrades	530	(158)	372	4	372	-	1%
Capital Expenditure 2021/22	37,229	(22,081)	15,148	4,927	15,148		33%
Capital Resources 2021/22							
Expenditure Funded from Borrowing	26,909	(14,251)	12,658	4,792	12,658	-	
Capital Receipts, Grants & Contributions - project specific							
Scottish Government Grants	4,720	(4,720)				-	
Capital Funded from Current Revenue							
Council Tax discount reductions used to fund affordable housing	450		450		450	-	
Capital Receipts, Grants & Contributions							
Receipts from Owners	450		450	(32)	450	-	
Capital Receipts:-							
Sale of Assets - Land	2,700	(1,145)	1,555	132	1,555	-	
Sale of Assets to Fleming Trust	2,000	(2,000)				-	
Sale of Council House		35	35	35	35	-	
Capital Expenditure as % of Capital Resources	100%		100%		100%		