

ITEM No ...8.....

REPORT TO: POLICY AND RESOURCES COMMITTEE – 23 AUGUST 2021

REPORT ON: CAPITAL EXPENDITURE MONITORING 2021/22

REPORT BY: EXECUTIVE DIRECTOR OF CORPORATE SERVICES

REPORT NO: 212-2021

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 June 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. Updated projections will be incorporated into future capital monitoring reports, as the Council react to the extreme market conditions currently affecting the construction industry.

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 104% of the projected capital resources. Project cashflows, for phasing of budgets, are constantly being reviewed. Actual expenditure to 30 June 2021 is 9% of the Revised Budget 2021/22 compared to 1% for the same period last year.

5.2 2021/22 Expenditure Variations

Appendix 1, which details the position to the end of June 2021, shows a revised projected outturn for 2021/22 of £87.184m, an increase of £7.142m since the Capital Plan 2021-26 report was approved at Policy and Resources Committee on 22 February 2021 (Report 55-2021, Article VIII refers). The main reasons for the movement are detailed in points 5.2.1 to 5.2.6 below:

- 5.2.1 Additional expenditure of £8.161m on various projects across the Capital Programme to take account of slippage within the 2020/21 Capital Programme since the Capital Plan 2021-26 was approved in February 2021 (Report 55-2021, Article VIII refers), and is required to be carried forward into 2021/22. This budgeted expenditure will be funded from a combination of borrowing and grants and contributions.
 - 5.2.2 Additional expenditure of £1m Capital expenditure on City Infrastructure, as agreed at Policy and Resources Committee on 26th April 2021 (Report 133-2021, Article XIII refers). Officers have allocated £750,000 of this to Road Reconstructions/Recycling, to improve road safety and asset sustainability. No decision has been made on how the remaining £250,000 will be spent, so this has been added to the Capital/COVID Contingency, but will be moved once projects have been identified. This expenditure will be funded from borrowing with additional funding from Scottish Government, funding the first years' capital financing costs. The Corporate Loan Charges budget will require to be adjusted for future years capital financing costs associated with this borrowing.
 - 5.2.3 Place Based Investment (Work & Enterprise) – Additional projected expenditure of £827,000 in 2021/22. The expenditure is funded by a capital grant from the Scottish Government and the aim of the grant is to ensure that all projected expenditure is shaped on the needs and aspirations of local communities, accelerate the ambitions for place, 20 minute neighbourhoods, town centre action and community led regeneration and wealth building. There will be no impact on the Council's level of borrowing.
 - 5.2.4 Tay Cities (Work & Enterprise) – Reduction in projected expenditure of £1.050m in 2021/22. The projects that this match funding is required for have been phased later in the ten year Tay Cities programme than was originally anticipated. This necessitates the rephasing of this Tay Cities budget. The budget will be required in future years. There will be a reduction in borrowing in 2021/22 and a corresponding increase in future years.
 - 5.2.5 Parks & Open Spaces (Health, Care & Wellbeing) – Additional projected expenditure of £899,000 in 2021/22 on Camperdown Community Growing Hub. The expenditure is funded by a capital grant from the Scottish Government. This funding will enable the establishment of a bespoke building which will incorporate low carbon principles and will be energy efficient, and three refurbished polytunnels on the site of the former plant nursery in Camperdown Park. It is located in the centre of a four acre site and will focus on local food growing, both in terms of production and training and education. There will be no impact on the Council's level of borrowing.
 - 5.2.6 Sustainable Transport (Health, Care & Wellbeing) – Reduction in projected expenditure of £1.957m in 2021/22. This budget is being used as match and seed funding to external funding applications. The grant application process has been significantly delayed by the COVID pandemic, and in some cases the process has temporarily stopped. The budget will be required in future years. There will be a reduction in borrowing in 2021/22 and a corresponding increase in future years.
- 5.3 Projected capital expenditure as a percentage of projected capital resources is currently standing at 104%. 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	7,244	53,778	53,778	-
General Capital Grant	12,963		12,963	12,963	-
Capital Grants & Contributions	12,045	3,755	15,800	15,800	-
Capital Receipts – Sale of Assets	<u>1,500</u>	<u>-</u>	<u>1,500</u>	<u>1,500</u>	-
	<u>73,042</u>	<u>10,999</u>	<u>84,041</u>	<u>84,041</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)	84,041

5.5 Projected Total Cost Variations

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

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 Central Waterfront (Work & Enterprise) – the estimated completion for the Waterfront project, including the Interactive Playpark, has been revised from June to September 2021. The COVID pandemic, which shut down the construction industry and the subsequent health and safety measures to protect the workforce that were implemented on-site, when works recommenced, has resulted in a delay to the completion of the project. Furthermore, the inclusion of works within the interactive play area to the main contract has extended the overall programme.

5.6.2 Town Centre Fund (Work & Enterprise) – the estimated completion date for the 2019/20 and 2020/21 programmes is October 2021. The COVID pandemic, which shut down the construction industry and the subsequent health and safety measures to protect workforce, that were implemented onsite when works recommenced, has resulted in a delay to the completion of the programmes.

5.6.3 CCTV Project (Community Safety & Justice) – the estimated completion date for this project has been revised from June to September 2021. Tayside's new 24/7 Public Space Video Camera System progress has been rephased to allow a project partner to secure further funding to contribute to the Smart City benefits that video analytics will provide.

5.6.4 Clean Streets Electric Vehicle Infrastructure (Service Provision) – Due to COVID and the various lockdowns there has been a delay in installing these chargers into the city. Due to a condition in the grant whereby we need at least 9 months' worth of data from these new chargers the project was granted an extension to complete the project and claim in 2021/22. The estimated completion date for the project is now December 2021.

- 5.6.5 Smart Cities – Mobility Innovation Living Laboratory (MILL) Phase 1 (Community Safety & Justice) - due to the COVID pandemic the implementation of a number of projects associated with the MILL phase 1 were delayed and an extension until 31 December 2021 to complete outstanding work was requested and approved by the external funders. These delays were primarily as a result of key staff being deployed to other duties or furloughed, a re-prioritisation of workload and issues with the global supply chain.

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 June 2021 is 3% of the revised budget 2021/22 compared to 0% 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 £31.977m, a decrease of £5.252m since the Capital Plan 2021-26 report was approved at Policy and Resources Committee on 22 February 2021 (Report 55-2021, Article VIII refers). The main reasons for this movement are detailed in points 6.1.1 to 6.1.5 below.

- 6.1.1 Increased Supply of Council Housing – Whitfield - The projected expenditure in 2021/22 has decreased by £1,000,000. The design and projected costs for the affordable housing development at Whitfield are currently being revised due to the challenging site conditions for development. Further onsite investigations are ongoing, and a revision of design is being developed so a revised Planning application can be submitted. This has therefore delayed the development and associated costs.
- 6.1.2 Free from Serious Disrepair – Windows – The projected expenditure has decreased by £1.549m in 2021/22. Due to Covid protection levels, projects have slipped from 2020/21 into 2021/22. This has resulted in several projects previously planned for 2021/22 being rephased to 2022/23.
- 6.1.3 Energy Efficiency – External Insulation and Cavity Fill - The projected expenditure has decreased by £2.867m in 2021/22. Covid protection levels has meant the External Insulation and Cavity Fill programme could not progress in 2020/21 therefore causing slippage into future years. In addition, installation standards have changed from 01 July 2021 (PAS 2030:19 PAS 2035). This is affecting the programmes from 2020/21 which slipped into 2021/22. Therefore, these 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 Healthy, Safe & Secure – Smoke Detector Programme – The projected expenditure has increased by £181,000 in 2021/22. The programme has been updated to reflect slippage from 2020/21 and progress within the project in the current financial year. The project is due to complete Autumn 2021.
- 6.1.5 Multi Storey Development Improvements – There is a projected reduction in expenditure of £204,000 in 2021/22. Multi storey improvement works are planned to start in Autumn 2021. This includes various workstreams including communal rewiring. Projects have been phased appropriately to coincide with all workstreams and this has meant there will be slippage within this programme to the beginning on 2022/23.

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	(5,252)	21,657	21,657	-
Capital Grants & Contributions	4,720	-	4,720	4,720	-
CFCR	450	-	450	450	-
Capital Receipts – Sale of Assets	4,700	-	4,700	4,700	-
Receipts from Owners	<u>450</u>	<u>-</u>	<u>450</u>	<u>450</u>	<u>-</u>
	<u>37,229</u>	<u>(5,252)</u>	<u>31,977</u>	<u>31,977</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)	31,977

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)

6.5.1 Free from Serious Disrepair – Roofs – There are several projects within this programme that were estimated to complete by spring/summer 2021. The delays are mainly due to challenges across the sector sourcing materials for roofing projects which are delaying the overall programme. Officers are reviewing the roof programme of works identifying and prioritising projects that can be carried out in 2021/22.

6.5.2 Energy Efficiency – External Insulation and Cavity Fill - Covid protection levels meant the External Insulation and Cavity Fill programme could not progress in 2020/21 therefore causing slippage into future years. In addition, installation standards have changed from 01 July 2021 (PAS 2030:19 PAS 2035). This is affecting the programmes from 2020/21 which slipped into 2021/22. Therefore, these 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.

6.5.3 Free from Serious Disrepair – Windows – Mid Craigie 1st – 4th Development was originally estimated to complete by March 2020. Covid protection levels meant this work could not progress in 2020/21. The project is now due to complete September 2021.

- 6.5.4 Increased Supply of Council Housing – Debry Street. There are delays at Derby Street due to a combination of issues. Originally the project was delayed primarily due to the Covid-19 pandemic i.e. due to the lockdown period when all construction activity stopped and then the restrictions applied to construction activity once lockdown was eased e.g. reduced numbers on site, social distancing etc. More recently, we have become aware of the adverse impact of Brexit on material supply and supply chains, in terms of this project but also across the whole sector. In addition, we are engaged with our contractor and partners in respect of works to be carried out in a number of properties where several internal ceilings are being replaced. At this stage, the full detailing and revised programme outlining the confirmed impact on timescales is awaited from the contractor.

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**

12 AUGUST 2021

2021/22 DUNDEE CITY COUNCIL CAPITAL EXPENDITURE MONITORING TO 30 JUNE 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 30.06.2021 as a % of Revised Budget</u>
GENERAL SERVICES							
<u>Capital Expenditure</u>							
Work and Enterprise	6,055	1,392	7,447	419	7,447	-	6%
Children & Families	4,200	505	4,705	1,193	4,705	-	25%
Health, Care & Wellbeing	16,085	(420)	15,665	20	15,665	-	0%
Community Safety & Justice	19,804	2,670	22,474	2,630	22,474	-	12%
Service Provision	31,414	2,574	33,988	3,645	33,988	-	11%
Building Strong Communities - Non Housing HRA Element	2,484	421	2,905	191	2,905	-	7%
Capital Expenditure 2021/22	80,042	7,142	87,184	8,098	87,184	-	9%
<u>Capital Resources</u>							
Expenditure Funded from Borrowing	46,534	7,244	53,778	5,888	53,778		
General Capital Grant	12,963		12,963	3,463	12,963		
Capital Grants & Contributions - project specific	12,045	3,755	15,800	(1,284)	15,800		
Capital Receipts - Sale of Assets	1,500		1,500	31	1,500		
Capital Resources 2021/22	73,042	10,999	84,041	8,098	84,041		
Capital Expenditure as % of Capital Resources	110%		104%		104%		

WORK & ENTERPRISE

Note 1

Project/Nature of Expenditure	Approved Budget 2021/22 £000	Total Adjusts £000	Revised Budget 2021/22 £000	Expenditure to 30/06/2021 £'000	Projected Outturn 2021/22 £000	Actual Project Cost to 30/06/2021 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Central Waterfront	3,028	1,254	4,282	716	4,282	25,003	47,129	47,129	Mar-24	Mar-24
(Less External Funding)	(201)	111	(90)	962	(90)		(656)	(1,052)	Mar-22	Mar-22
Economic Development Fit Out	990	1	991	41	991	50	1,000	1,000	Tender not yet approved	
Dundee Railway Station		36	36	(426)	36	40,130	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		38	4	42	42	Mar-22	Mar-22
Lochee Community Regeneration		25	25		25	0	25	25	Mar-22	Mar-22
Vacant & Derelict Land Fund Programme	341		341		341	14,963	15,304	15,304	Mar-22	Mar-22
(Less External Funding)	(341)		(341)		(341)	(14,572)	(14,913)	(14,913)	Mar-22	Mar-22
Tay Cities	1,050	(1,050)					4,050	4,050	Tender not yet approved	
District Shopping	373	3	376	1	376	31	306	306	Mar-22	Mar-22
Town Centre Fund	244	287	531	87	531	555	999	999	Aug-20	Oct-21
(Less External Funding)	(244)	(287)	(531)	(87)	(531)	(555)	(999)	(999)	Aug-20	Oct-21
Place Based Investment		827	827		827		827	827	Tender not yet approved	
(Less External Funding)		(827)	(827)		(827)		(827)	(827)		
Net Expenditure	5,269	389	5,658	1,294	5,658	57,294	84,279	84,165		
Netted Off Receipts	(786)	(1,003)	(1,789)	875	(1,789)	(23,443)	(23,403)	(26,107)		
Gross Expenditure	6,055	1,392	7,447	419	7,447	80,737	107,682	110,272		

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 30/06/2021 £'000	Projected Outturn 2021/22 £000	Actual Project Cost to 30/06/2021 £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	128	972		972	272	60,325	60,325	Tender not yet approved	
Fairbairn Street Young Persons House	1,050	47	1,097	3	1,097	6	1,580	1,580	Tender not yet approved	
Young Persons Homes Refurbishments	475	19	494		494	6	500	500	Tender not yet approved	
Early Learning and Childcare 1140 Hours Expansion	1,831	267	2,098	1,186	2,098	12,085	12,997	12,997	Mar-22	Mar-22
Net Expenditure	4,200	505	4,705	1,193	4,705	24,317	87,390	87,390		
Receipts						(20,363)	(20,363)	(20,363)		
Gross Expenditure	4,200	505	4,705	1,193	4,705	44,680	107,753	107,753		

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 30/06/2021 £'000	Projected Outturn 2021/22 £000	Actual Project Cost to 30/06/2021 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Parks & Open Spaces	2,615	1,105	3,720	192	3,720	1,576	5,104	5,104	Mar-22	Mar-22
(Less External Funding)	(487)	(896)	(1,383)	10	(1,383)				Mar-22	Mar-22
Sports Facilities	806		806		806	356	1,162	1,162	Mar-22	Mar-22
LACD Projects	1,350	57	1,407	30	1,407	223	7,174	7,174	Mar-25	Mar-25
Regional Performance Centre for Sport		225	225	(205)	225	31,910	32,125	32,340	Aug-19	Oct-19
(Less External Funding)		(120)	(120)		(120)	(9,307)	(8,000)	(9,428)	Aug-19	Oct-19
Social Care	1,180	150	1,330		1,330	400	2,700	2,700	Mar-22	Mar-22
Sustainable Transport	2,687	(1,957)	730	3	730		3,187	3,187	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		7,447	53	7,500	7,500	Tender not yet approved	
(Less External Funding)	(4,500)		(4,500)		(4,500)		(4,500)	(4,500)	Tender not yet approved	
Net Expenditure	11,040	(1,436)	9,604	30	9,604	25,211	46,394	45,181		
Receipts	(5,045)	(1,016)	(6,061)	10	(6,061)	(9,307)	(12,558)	(13,986)		
Gross Expenditure	16,085	(420)	15,665	20	15,665	34,518	58,952	59,167		

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 30/06/2021 £'000	Projected Outturn 2021/22 £000	Actual Project Cost to 30/06/2021 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
CCTV Project		151	151	24	151	1,388	1,515	1,515	Dec-19	Sep-21
(Less External Funding)		(59)	(59)	180	(59)	(231)	(470)	(470)	Dec-19	Sep-21
Coastal Protection Works	7,024	959	7,983	1,271	7,983	11,681	21,626	21,626	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	(123)	3,477	123	3,477	313	9,367	9,367	Mar-23	Mar-23
(Less External Funding)	(3,600)	123	(3,477)	(111)	(3,477)	(301)	(9,367)	(9,367)	Mar-23	Mar-23
Flood Risk Management	567		567		567		1,297	1,297	Mar-25	Mar-25
Street Lighting Renewal	1,701	(25)	1,676	258	1,676	258	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	424	3,250	424	3,250	3,250	Mar-22	Mar-22
Bridge Assessment Work Programme	1,092	25	1,117	111	1,117	780	1,786	1,786	Mar-22	Mar-22
(Less External Funding)						(115)	(115)	(115)	Mar-22	Mar-22
Regional Transport Partnership	200		200		200	129	329	329	Mar-22	Mar-22
Council Roads and Footpaths - Other	650		650	28	650	280	902	902	Mar-22	Mar-22
Smart Cities - Mobility Innovation Living Laboratory 1	329	390	719	196	719	685	1,407	1,407	Mar-21	Dec-21
(Less External Funding)	(128)	(240)	(368)	188	(368)	(283)	(839)	(839)	Jun-21	Dec-21
Road Schemes/Minor Schemes	2,029	459	2,488	195	2,488	195	2,488	2,488	Mar-22	Mar-22
(Less External Funding)	(654)	(66)	(720)		(720)		(654)	(654)	Mar-22	Mar-22
Low Emission Zone		124	124		124	399	523	523	Mar-22	Mar-22
(Less External Funding)		(124)	(124)		(124)	(399)	(523)	(523)	Mar-22	Mar-22
Net Expenditure	15,422	2,004	17,426	2,887	17,426	19,011	38,436	37,474		
Receipts	(4,382)	(666)	(5,048)	257	(5,048)	(1,591)	(12,530)	(12,530)		
Gross Expenditure	19,804	2,670	22,474	2,630	22,474	20,602	50,966	50,004		

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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 30/06/2021 £'000	Projected Outturn 2021/22 £000	Actual Project Cost to 30/06/2021 £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	132	1,516	45	1,516	673	2,144	2,144	Mar-22	Mar-22
Bell Street MSCP	820	(820)					850	850	Mar-22	Mar-22
Cemeteries	110	9	119		119	7	126	126	Mar-22	Mar-22
Contaminated Land	70	8	78		78		78	78	Mar-22	Mar-22
Recycling & Waste Management	258	11	269	17	269	306	558	558	Mar-22	Mar-22
Recycling Initiatives	477	(21)	456	4	456	28	537		Mar-22	Mar-22
Riverside Recycling Site	23		23		23		823	823	Mar-22	Mar-22
Baldovie Recycling Centre	224	43	267	2	267	145	410	410	Mar-22	Mar-22
Construction Of Salt Barn	570	40	610	329	610	389	653	653	Aug-21	Aug-21
Purchase Computer Equipment	1,868	(8)	1,860	120	1,860	120	2,507	2,507	Mar-22	Mar-22
(Less External Funding)		(3)	(3)		(3)	(647)	(650)	(650)	Mar-22	Mar-22
Replacement of Major Departmental Systems	162	95	257	(18)	257	2,506	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		523	251	774	774	Mar-22	Mar-22
Data Centre	206		206	26	206	206	386	386	Mar-22	Mar-22
Asset Management Replacement System	150		150		150		150	150	Tender not yet Approved	
Property Development & Improvement Programme										
Industrial Estates Improvements	253	(23)	230	(12)	230	33	275	275	Mar-22	Mar-22
Shopping Parade Improvements	280	28	308	1	308	2	309	309	Mar-22	Mar-22
Structural Improvements & Property Upgrades	1,450	146	1,596	74	1,596	884	2,406	2,406	Mar-22	Mar-22
Heating & Ventilation Systems	740	6	746		746	166	912	912	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 30/06/2021 £'000	Projected Outturn 2021/22 £000	Actual Project Cost to 30/06/2021 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Roof Replacement/Improvement Programme	835	120	955	76	955	636	1,515	1,515	Mar-22	Mar-22
Window Replacement	500	87	587		587	233	820	820	Mar-22	Mar-22
Electrical Upgrades	1,290	35	1,325	(1)	1,325	110	1,436	1,436	Mar-22	Mar-22
Toilet Upgrades	150	41	191	16	191	64	239	239	Mar-22	Mar-22
Disabled Access	50	27	77	29	77	54	102	102	Mar-22	Mar-22
Health & Safety Works	300	233	533	16	533	490	1,007	1,007	Mar-22	Mar-22
Procurement Costs	132		132		132	122	254	254	Mar-22	Mar-22
DCA General Upgrades		1	1		1	60	60	60	Mar-22	Mar-22
Lifecycle Improvements	1,715	166	1,881	145	1,881	705	2,441	2,441	Mar-22	Mar-22
Upgrade of City Square East & West Wing	547	311	858	246	858	4,336	5,000	5,000	Aug-20	Aug-21
Property Rationalisation	568	(4)	564		564	239	1,168	1,168	Mar-23	Mar-23
Depot Rationalisation Programme	2,380	95	2,475	14	2,475	39	4,400	4,400	Tender not yet approved	
Sustainable Projects	6,421	203	6,624		6,624	1,804	8,428	8,428	Mar-22	Mar-22
Capitalisation of Borrowing Costs	280		280		280		280	280	Mar-22	Mar-22
Contingency/COVID Capital Expenditure	1,060	418	1,478		1,478		1,478	1,478	Mar-22	Mar-22
Vehicle Fleet Purchases	3,159	108	3,267	1,240	3,267	161	3,319	3,319	Mar-22	Mar-22
(Less Sale of Vehicles & Equipment)				(13)		(113)	(113)	(100)	Mar-22	Mar-22
Go Ultra Low City Scheme	96		96		96	1,550	1,742	1,742	Mar-22	Mar-22
(Less External Funding)	(96)		(96)		(96)	(1,494)	(1,590)	(1,590)	Mar-22	Mar-22
ULEV Taxi Infrastructure	100		100		100	379	579	579	Mar-22	Mar-22
(Less External Funding)	(100)		(100)		(100)	(379)	(479)	(579)	Mar-22	Mar-22
Low Carbon Travel & Transport Challenge Fund for Multi Storey EV Charging Hubs	274	270	544	106	544	1,311	1,750	1,750	Mar-22	Mar-22
Less External Funding	(274)	(244)	(518)	60	(518)	(847)	(1,425)	(1,699)	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 30/06/2021 £'000	Projected Outturn 2021/22 £000	Actual Project Cost to 30/06/2021 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Local Authority Installation Programme		34	34	1	34	2	35	35	Jul-21	Jul-21
(Less External Funding)		(34)	(34)		(34)	(1)	(35)	(35)	Jul-21	Jul-21
Switched on Towns and Cities	331	240	571	25	571	877	1,754	1,754	Mar-22	Mar-22
(Less External Funding)	(331)	(240)	(571)		(571)	(852)	(1,754)	(1,754)	Dec-21	Dec-21
Clean Streets Electric Vehicle Infrastructure - Pop up Chargers	236	152	388	1	388	156	543	543	Mar-21	Dec-21
(Less External Funding)	(236)	(152)	(388)	41	(388)	(114)	(543)	(543)	Mar-21	Dec-21
Switched on Fleets - Part 1 2020/21 - Infrastructure		19	19	10	19	51	61	61	Jan-21	Dec-21
(Less External Funding)		(19)	(19)	41	(19)		(60)	(60)	Jan-21	Dec-21
Switched on Fleets - Part 2 - Zero Emission Vehicle and Charge Point Infrastructure Procurement	795	127	922	528	922	541	1,032	1,032	Mar-22	Mar-22
(Less External Funding)	(795)	(127)	(922)	13	(922)		1,032	1,032	Mar-22	Mar-22
Smart Cities - Mobility Innovation Living Laboratory - 2		172	172		172		172	172	Aug-21	Aug-21
(Less External Funding)		(162)	(162)		(162)		(162)	(162)	Aug-21	Aug-21
Net Expenditure	29,582	1,593	31,175	3,787	31,175	15,650	51,326	50,428		
Netted Off Receipts	(1,832)	(981)	(2,813)	142	(2,813)	(4,447)	(5,779)	(6,140)		
Gross Expenditure	31,414	2,574	33,988	3,645	33,988	20,097	57,105	56,568		

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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 2021/22 £000	Total Adjusts £000	Revised Budget 2021/22 £000	Expenditure to 30/06/2021 £'000	Projected Outturn 2021/22 £000	Actual Project Cost to 30/06/2021 £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	299	791	50	791	30	807	807	Mar-22	Mar-22
Community Choices (Participatory Budgeting)	200		200		200		200	200	Mar-22	Mar-22
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	1	92		141	141	Jun-21	Aug-21
(Less External Funding)		(89)	(89)		(89)		(91)	(91)	Jun-21	Aug-21
Community Centres	400	7	407		407	693	1,696	1,696	Mar-23	Mar-23
Mill O Mains	1,392	(67)	1,325	140	1,325	515	3,265	3,265	Feb-22	Feb-22
Net Expenditure	2,484	332	2,816	191	2,816	12,798	17,948	17,668		
Receipts		(89)	(89)		(89)		(91)	(91)		
Gross Expenditure	2,484	421	2,905	191	2,905	12,798	18,039	17,759		

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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 30/06/2021	Projected Outturn 2021/22 £000	Actual Project Cost to 30/06/2021 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Free from Serious Disrepair - Roofs	3,556	8	3,564	321	3,564	1,929	5,172	5,172	Mar-22	Mar-22
Roughcast/Walls	500		500	36	500	428	924	924	Mar-22	Mar-22
Windows	3,208	(1,549)	1,659		1,659	1,390	3,049	3,049	Mar-22	Mar-22
Energy Efficient										
External Insulation and Cavity Fill	8,537	(2,867)	5,670	88	5,670	3,792	9,374	9,374	Mar-22	Mar-22
Heating Replacement	1,663	80	1,743	25	1,743	801	2,519	2,519	Mar-22	Mar-22
Boiler Replacement	50		50	9	50	37	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		150	35	150	39	150	150	Mar-22	Mar-22
Door Entry Replacement	100		100		100				Tender not yet Approved	
Fire - Detection - Smoke Detector Programme	934	181	1,115	144	1,115	6,603	8,357	8,357	Jan-21	Oct-21
MSD Fire Safety Measures	1,880		1,880	2	1,880	79	4,241	4,241	Dec-22	Dec-22
MSD Lifts	90		90		90					
Multi Storey Development Improvements	1,162	(204)	958	(10)	958	1,042	2,011	2,011	Mar-22	Mar-22
Electrical Upgrading	20		20		20		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 30/06/2021	Projected Outturn 2021/22 £000	Actual Project Cost to 30/06/2021 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Miscellaneous										
Fees	83		83		83		83	83	Mar-22	Mar-22
Disabled Adaptations	850		850	124	850	124	850	850	Mar-22	Mar-22
Integrated Management System	137		137		137	366	753	819	Mar-21	Mar-23
Water Pumps & Tanks	447	88	535		535		350	350	Aug-21	Aug-21
Modern Facilities & Services										
Increased Supply of Council Housing	13,120	(911)	12,209	44	12,209	19,666	18,367	19,231	Mar-21	TBC
(Less External Funding)	(4,720)		(4,720)		(4,720)	(9,810)	(12,587)	(13,356)	Mar-22	Mar-22
Demolitions	202		202	43	202	230	383	389	Jun-21	Jun-21
Community Care										
Sheltered Lounge/Warden Call System Upgrades	530	(78)	452		452		452	452	May-22	May-22
Net Expenditure	32,509	(5,252)	27,257	861	27,257	26,716	44,528	44,695		
Receipts	(4,720)		(4,720)		(4,720)	(9,810)	(12,587)	(13,356)		
Gross Expenditure	37,229	(5,252)	31,977	861	31,977	36,526	57,115	58,051		

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	<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 Jun 2021 £000</u>	<u>Projected Outturn 2021/22 £000</u>	<u>Variance £000</u>	<u>Actual Spend to 30.6.2021 as a % of Revised Budget</u>
BUILDING STRONG COMMUNITIES - HOUSING HRA ELEMENT							
Capital Expenditure 2021/22							
Free from Serious Disrepair - Roofs	3,556	8	3,564	321	3,564	-	9%
Roughcast/Walls	500		500	36	500	-	7%
Free from Serious Disrepair - Windows	3,208	(1,549)	1,659		1,659	-	0%
Energy Efficiency - External Insulation and Cavity Fill	8,537	(2,867)	5,670	88	5,670	-	2%
Energy Efficiency - Heating Replacement	1,663	80	1,743	25	1,743	-	1%
Energy Efficiency - Boiler replacement	50		50	9	50	-	18%
Renewable Initiatives/Gas Services	10		10		10	-	0%
Healthy, Safe & Secure - Door Entry System & Secure Doors	150		150	35	150	-	23%
Healthy, Safe & Secure - Door Entry Replacement	100		100		100	-	0%
Healthy, Safe & Secure - Fire Detection - Smoke Detection Programme	934	181	1,115	144	1,115	-	13%
Healthy, Safe & Secure - MSD Fire Safety Improvements	1,880		1,880	2	1,880	-	0%
Multi Storey Development Improvements	1,252	(204)	1,048	(10)	1,048	-	-1%
Electrical Upgrading	20		20		20	-	0%
Miscellaneous - Fees	83		83		83	-	0%
Miscellaneous - Disabled Adaptations	850		850	124	850	-	15%
Integrated Management System	137		137		137	-	0%
Water Pumps and Tanks	447	88	535		535	-	0%
Increase Supply of Council Housing	13,120	(911)	12,209	44	12,209	-	0%
Demolitions	202		202	43	202	-	21%
Community Care - Sheltered Lounge/Warden Call System Upgrades	530	(78)	452		452	-	0%
Capital Expenditure 2021/22	37,229	(5,252)	31,977	861	31,977	-	3%
Capital Resources 2021/22							
Expenditure Funded from Borrowing	26,909	(5,252)	21,657	898	21,657		
Capital Receipts, Grants & Contributions - project specific							
Scottish Government Grants	4,720		4,720		4,720		
Capital Funded from Current Revenue							
Council Tax discount reductions used to fund affordable housing	450		450	(39)	450		
Capital Receipts, Grants & Contributions							
Receipts from Owners	450		450		450		
Capital Receipts:-							
Sale of Assets - Land	2,700		2,700	2	2,700		
Sale of Assets - Fleming Trust	2,000		2,000		2,000		
	37,229	(5,252)	31,977	861	31,977		
Capital Expenditure as % of Capital Resources	100%		100%		100%		

