

ITEM No ...7.....

REPORT TO: POLICY AND RESOURCES COMMITTEE – 26 SEPTEMBER 2022

REPORT ON: CAPITAL EXPENDITURE MONITORING 2022/23

REPORT BY: EXECUTIVE DIRECTOR OF CORPORATE SERVICES

REPORT NO: 221-2022

1 PURPOSE OF REPORT

1.1 To appraise Elected Members of the latest position regarding the Council's Capital Plan 2022-27.

2 RECOMMENDATION

2.1 It is recommended that the Committee note the latest position regarding the Council's Capital Plan 2022-27.

3 FINANCIAL IMPLICATIONS

3.1 This report shows the latest projections for 2022/23 expenditure and for the projected total cost as at 31 July 2022. An explanation of the major variances is shown in Section 5 and 6 of the report.

4 BACKGROUND

4.1 The Capital Plan 2022-27 was approved at Policy and Resources Committee on 24 January 2022 (Report 24-2022, Article III refers). The Capital Plan reflected the updated position as a result of the Covid pandemic, and the resultant global shortage of raw materials and components, and the effect 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 2022-27 which was approved at Policy and Resources Committee on 24 January 2022 (Report 24-2022, Article III 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 very challenging. The global supply chain for sourcing materials and components has been affected by the Covid pandemic, Brexit and other world events, due to a shortage of raw materials, the cost of living crisis and market demand as economies look to rebuild and this is resulting in inflationary increases upwards of 30% on the predicted cost of capital projects. The Capital Plan 2022-27 is currently being updated for the impact of these inflationary increases, and the subsequent reductions to budgets to bring down the level of borrowing to within affordable levels. The Updated Capital Plan 2022-27 will be presented to the Policy and Resources Committee on 31st October 2022.

Officers within services are constantly 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 2022/23 is being monitored within the framework of the updated Prudential Code 2021.

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 2022/23 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 2022/23 and how this expenditure is funded. The projected budgeted capital expenditure is 100% of the projected capital resources. Project cashflows, for phasing of budgets, are constantly being reviewed. Actual expenditure to 31 July 2022 is 10% of the Revised Budget 2022/23 compared to 16% for the same period last year.

5.2 2022/23 Expenditure Variations

Appendix 1, which details the position to the end of July 2022, shows a revised projected outturn for 2022/23 of £69.598m, a decrease of £5.217m since the capital budget for 2022/23 was approved as part of the Capital Plan 2022-27 that went to Policy and Resources Committee on 24 January 2022 (Report 24-2022, Article III refers). The main reasons for the movement are detailed in points 5.2.1 to 5.2.19 below:

- 5.2.1 Additional expenditure of £10.493m on various projects across the Capital Programme to take account of slippage within the 2021/22 Capital Programme since the Capital Plan 2022-27 was approved in January 2022 (Report 24-2022, Article III refers), and is required to be carried forward into 2022/23. This budgeted expenditure will be funded from a combination of borrowing and grants and contributions.
- 5.2.2 Additional expenditure of £3m on Active Travel Infrastructure, enhancement of Parks & Open Spaces, Playparks Improvements, Environmental Initiatives and additional funding for City Improvement Fund, as agreed at Policy and Resources Committee on 24 February 2022 (Report 65-2022, Article II refers) and further details provided in report to Policy & Resources committee on 27 June 2022 (Report 170-2022, Article VII refers). This expenditure is funded from borrowing, with the first year's capital financing costs funded as part of the £2.860m additional expenditure agreed at the above meeting. Future years capital financing costs for this capital expenditure, will have to be accounted for, from within the Corporate Loan Charges budget.
- 5.2.3 Place Based Investment (Work & Enterprise) – Additional projected expenditure of £717,000 in 2022/23. 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 and accelerate ambitions for net zero, wellbeing and inclusive economic development, tackling inequality and disadvantage, including child poverty, community involvement and ownership. There will be no impact on the Council's level of borrowing.
- 5.2.4 Parks & Open Spaces (Health, Care & Wellbeing) – Additional projected expenditure of £160,000 in 2022/23 on Camperdown Community Growing Hub. The additional grant from the Scottish Government for this project is to assist in the funding of the revised tendered cost of the project, due to the worldwide increase in raw materials and components.
- 5.2.5 Parks & Open Spaces (Health, Care & Wellbeing) – Additional projected expenditure of £122,000 in 2022/23 on Renewal of Playparks. The grant from the Scottish Government is to be used to continue the investment and renewal of play areas within Dundee. There will be no impact on the Council's level of borrowing.
- 5.2.6 Parks & Open Spaces (Health, Care & Wellbeing) – Additional projected expenditure of £269,000 in 2022/23 on Nature Restoration. The grant from the Scottish Government is to be used to plant climate resilient woodlands in Dundee and continuing the programme of nature restoration that was started in 2021/22. There will be no impact on the Council's level of borrowing.

- 5.2.7 Road Schemes/Minor Schemes (Community Safety & Justice) – Additional projected expenditure of £953,000 in 2022/23. The expenditure is funded by a grant from the Scottish Government. The purpose of the grant is to be used for undertaking programme of works for local cycling, walking and safer routes. There will be no impact on the Council's level of borrowing.
- 5.2.8 Low Emission Zone (Community Safety & Justice) – Additional projected expenditure of £379,000 in 2022/23. The expenditure is funded by a grant from the Scottish Government. The purpose of the grant is for Low Emission zone signage and markings to aid the implementation of these zones within Dundee. There will be no impact on the Council's level of borrowing.
- 5.2.9 Broughty Ferry to Monifieth Active Travel Improvements (Community Safety & Justice) – Additional projected expenditure in 2022/23 of £1.294m. The additional expenditure in 22/23 is funded through a grant from Sustrans. This will enable the phasing of works to continue given the increase in cost of raw materials and components that has arisen as the different phases to the project have been costed and tendered. There will be no impact on the Council's level of borrowing.
- 5.2.10 Low Carbon Transport Initiative – Hydrogen (Health, Care & Wellbeing) – Reduction in Projected expenditure of £9.547m in 2022/23. Phase One of the project has not progressed due to factors outwith the control of the council, including a change in partners and external funding restrictions. Phase 2 Option Appraisal is being developed and will consider a broader range of offtakers across the City/Region and explore new options which may be possible without the constraints of external funders. A budget of £5.947m is being carried forward into 2023/24 to take forward the next phase. This expenditure is funded from a combination of borrowing and grants and contributions.
- 5.2.11 Schools Connectivity (Service Provision) – Reduction in Projected expenditure of £600,000 in 2022/23. The budget will be required in 2022/23. The project will be initiated following confirmation of the strategy for future provision of Council network and internet connectivity into schools. This and the subsequent procurement exercise will mean delivery of services will be in 2023/24. There will be a reduction in borrowing in 2022/23 and an increase in 2023/24.
- 5.2.12 Central Waterfront (Work & Enterprise) – Reduction in projected expenditure of £3.492m in 2022/23 for the Site 6 Southside Office Redevelopment. The concept design stage of the project has been finalised with the planning submission now lodged for consideration. Progress on detailed design is developing well. The early cashflow has now been reprofiled to reflect the current timescales for project delivery. Accordingly, the budget will be required in 2023/24. There will be a reduction in borrowing in 2022/23 and a corresponding increase in 2023/24.
- 5.2.13 Harris Academy Extension (Children & Families) – Reduction in projected expenditure in of £1.497m in 2022/23. The project spend has been reprofiled to reflect the current project development. The reprofiling of the budget does not affect the completion date within financial year 2023/24. There will be a reduction in borrowing in 2022/23 and a corresponding increase in 2023/24.
- 5.2.14 School Estate Investment - East End Community Campus (Children & Families) – Reduction in projected expenditure of £912,000 in 2022/23. The project spend has been reprofiled to reflect the current project development. The reprofiling of the budget does not affect the planned completion of the project. There will be a reduction in borrowing in 2022/23 and a corresponding increase in 2023/24.
- 5.2.15 LACD Projects (Health, Care & Wellbeing) – Reduction in projected expenditure of £600,000 in 2022/23 for the Ice Arena refurbishment. As we continue to come through the pandemic, the development of this project has been delayed with development of the brief commencing in 2022/23 with associated design work and the project profile spreading beyond that and through to 2025/26. There will be a reduction in borrowing in 2022/23 and corresponding increase in future years.
- 5.2.16 Demolition of Surplus Properties (Service Provision) – Reduction in projected expenditure of £1.721m in 2022/23. Whilst some smaller isolated demolitions have progressed, the current position in Property and Depot Rationalisation is such that the wider demolitions programme is currently being determined. As Property and Depot Rationalisation progresses, timescales for other demolition requirements will become clear. The budget has been reprofiled to suit the demand in 2023/24 and beyond. There will be a reduction in borrowing in 2022/23 and a corresponding increase in future years.

- 5.2.17 Baldovie Redevelopment (Service Provision) – Reduction in projected expenditure of £1m in 2022/23. This project was presented to Capital Governance Group in June 2022 with an agreement to enter a preconstruction agreement with a national framework contractor to tender stage, with committee reporting in January 2023. The draft programme has construction commencing in February 2023 and completion in September 2023. There will be a reduction in borrowing in 2022/23 and a corresponding increase in 2023/24.
- 5.2.18 Depot Rationalisation Programme (Service Provision) – Reduction in projected expenditure of £2.626m in 2022/23. . Revision in operational client requirements combined with the introduction of agile and flexible working has resulted in further development of proposals which will be reflected in the final brief. This will be incorporated through future scheme development and the timeline for full design, tender and construction. The budget will be required in 2023/24. There will be a reduction in borrowing in 2022/23 and a corresponding increase in 2023/24.
- 5.2.19 Sustainability Projects (Service Provision) – Reduction in projected expenditure of £1.524m in 2022/23 contributing towards energy saving measures across the Council Estate. Further properties and scope of works are currently being identified to mitigate towards the increasing energy costs and assist towards council carbon footprint. The budget will be required in 2023/24. There will be a reduction in borrowing in 2022/23 and a corresponding increase in 2023/24.
- 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 2022/23 programme: -

	Approved Budget £000	Adjustments £000	Revised Budget £000	Projected Outturn £000	Variance £000
Borrowing	33,469	3,902	37,371	37,371	-
General Capital Grant	13,000	-	13,000	13,000	-
Capital Grants & Contributions	15,346	(2,837)	12,509	12,509	-
Capital Receipts – Sale of Assets	3,000	447	3,447	3,447	-
Capital Financed from Current Revenue		271	271	271	-
Capital Fund	<u>3,000</u>	-	<u>3,000</u>	<u>3,000</u>	-
	<u>67,815</u>	<u>1,783</u>	<u>69,598</u>	<u>69,598</u>	-

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

	£000
2018/19	94,329
2019/20	50,172
2020/21	39,537
2021/22	45,038
2022/23 (Projected)	69,598

5.5 Projected Total Cost Variations

- 5.5.1 Broughty Ferry to Monifieth Active Travel Improvements (Community Safety & Justice) – Additional projected expenditure of £1.764m. The additional expenditure is funded by a grant from Sustrans. This will enable the phasing of works to continue given the increase in cost of raw materials and components that has arisen as the different phases to the project have been costed and tendered. There will be no impact on the Council's level of borrowing.

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

Officers are constantly reviewing the capital programme to ascertain the impact of global supply chain issues on the timescales for delivering projects. Officers will report any further revisions to estimated completion dates in future capital monitoring reports.

6 **HOUSING HRA - CURRENT POSITION**

6.1 2022/23 Expenditure Variations

Appendix 2 details the latest projected outturn for each project, both for 2022/23 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 3 summarises the total gross expenditure for 2022/23 and how this expenditure is funded. The projected budgeted capital expenditure is 100% of the projected capital resources. Project cashflows, for phasing of budgets, are constantly being reviewed. Actual expenditure to 31 July 2022 is 10% of the Revised Budget 2022/23 compared to 6% for the same period last year.

6.2 Appendix 3, which details the position to the end of July 2022, shows a revised projected outturn for 2022/23 of £22,877,000 a decrease of £989,000 since the capital budget for 2022/23 was approved as part of the Capital Plan 2022-27 that went to Policy and Resources Committee on 24 January 2022 (Report 24-2022, Article III refers). The main reasons for the movement are detailed in points 6.2.1 to 6.2.5 below:

6.2.1 Healthy, Safe and Secure, Electrical – Communal Wiring has an increased in its projected outturn of £372,000 in 2022/23. The increase in the projected expenditure relates to increased costs associated to the communal rewiring programme in our Multi Storey Development at Kirk Street.

6.2.2 Healthy, Safe and Secure, Electrical Upgrading has a reduction in projected expenditure of £500,000 in 2022/23 due to the rephasing of the rewire programme across the Housing stock. This programme will continue to be delivered in 2023/24.

6.2.3 The Integrated Management System projected expenditure in 2022/23 has decreased £316,000. The Civica Cx Housing System implementation is highly complex and relies on a number of third party providers as we move towards a fully integrated housing management system. As a result, a decision was made previously to split the implementation into smaller phases to make it more manageable for all parties concerned. The first phase of the implementation project went live in February 2021, and we are now planning Phase 2 implementation which will see the majority of the remaining modules incrementally built throughout financial year 2022/2023. Implementation is projected early 2023/24 and this expenditure will be included within 2023/24 expenditure.

6.2.4 Multi Storey Development Lifts projected expenditure has decreased by £735,000 in 2022/23 which is due to rephasing of the replacement lifts programme which will continue to be delivered in 2023/24.

6.2.5 Free from Serious disrepair – Windows replacement programme projected expenditure has increased by £313,000 in 2022/23 which relates to increased costs associated to the Hilltown and St Marys Projects.

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.

6.3 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.

6.3.1 Scottish Government Grants projected income has decreased by £641,000 in 2022/23. This is due to slippage in the programme and the income will be accounted for within 2023/24.

6.4 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	16,275	(348)	15,927	15,927	-
Capital Grants & Contributions	2,716	(641)	2,075	2,075	-
CFCR	450	-	450	450	-
Capital Receipts – Sale of Assets	3,975	-	3,975	3,975	-
Receipts from Owners	<u>450</u>	<u>-</u>	<u>450</u>	<u>450</u>	<u>-</u>
	<u><u>23,866</u></u>	<u><u>(989)</u></u>	<u><u>22,877</u></u>	<u><u>22,877</u></u>	<u><u>-</u></u>

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

	£000
2018/19	20,139
2019/20	23,565
2020/21	8,327
2021/22	14,259
2022/23 (Projected)	22,877

6.5 Projected Total Cost Variations

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

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

Integrated Management System - The Civica Cx Housing System Implementation is highly complex and relies on a number of third party providers as we move towards a fully integrated system. As a result, a decision was made a few years ago to split the implementation into smaller phases to make it more manageable to all parties, the first of which went live at the end of February 2021 and we are now planning Phase 2 implementation. The estimated completion date for the project is now March 2024.

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 2022/23 has been confirmed. The officers are of the view that the projected capital grant assumed within the Capital Plan 2022-27 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 the Pre-IIA Screening Tool and does not make any recommendations for change to strategy, policy, procedures, services or funding and so has not been subject to an Integrated Impact Assessment. An appropriate senior manager has reviewed and agreed with this assessment.

9 **CONSULTATION**

- 9.1 The Council Leadership 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
2022

14 SEPTEMBER

This page is intentionally left blank

2022/23 DUNDEE CITY COUNCIL CAPITAL EXPENDITURE MONITORING TO 31st JULY 2022

Appendix 1

	<u>Approved Capital Budget 2022/23 £000</u>	<u>Total Budget Adjustments £000</u>	<u>Revised Capital Budget 2022/23 £000</u>	<u>Actual Spend 2022/23 £000</u>	<u>Projected Outturn 2022/23 £000</u>	<u>Variance £000</u>	<u>Actual Spend to 31.7.2022 as a % of Revised Budget</u>
GENERAL SERVICES							
<u>Capital Expenditure</u>							
Work and Enterprise	6,751	(1,533)	5,218	(585)	5,218	-	-11%
Children & Families	7,616	(1,101)	6,515	833	6,515	-	13%
Health, Care & Wellbeing	19,382	(7,026)	12,356	481	12,356	-	4%
Community Safety & Justice	11,770	5,981	17,751	3,045	17,751	-	17%
Service Provision	28,336	(2,065)	26,271	3,380	26,271	-	13%
Building Strong Communities - Non Housing HRA Element	960	527	1,487	67	1,487	-	5%
Capital Expenditure 2022/23	74,815	(5,217)	69,598	7,221	69,598	-	10%
<u>Capital Resources</u>							
Expenditure Funded from Borrowing	33,469	3,902	37,371	4,624	37,371		
General Capital Grant	13,000		13,000	3,461	13,000		
Capital Grants & Contributions - project specific	15,346	(2,837)	12,509	(919)	12,509		
Capital Receipts - Sale of Assets	3,000	447	3,447	55	3,447		
Capital Financed from Current Revenue		271	271		271		
Capital Fund	3,000		3,000		3,000		
Capital Resources 2022/23	67,815	1,783	69,598	7,221	69,598		
Capital Expenditure as % of Capital Resources	110%		100%		100%		

WORK & ENTERPRISE

Note 1

Project/Nature of Expenditure	Approved Budget 2022/23 £000	Total Adjusts £000	Revised Budget 2022/23 £000	Expenditure to 31/07/2022 £'000	Projected Outturn 2022/23 £000	Actual Project Cost to 31/07/2022 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/Actual Completion Date
Central Waterfront	4,690	(2,943)	1,747	(153)	1,747	25,933	41,437	41,597	Mar-24	Mar-24
(Less External Funding)				1,053		(222)	(1,275)	(1,275)	Mar-22	Mar-22
Economic Development Fit Out	391	25	416	25	416	609	1,000	1,000	Mar-23	Mar-23
(Less External Funding)						(312)	(590)	(590)		
Dundee Railway Station				(448)		40,147	38,000	40,590	Dec-17	Jul-18
(Less External Funding)						(8,316)	(6,008)	(8,316)	Dec-17	Jul-18
City Quay		37	37		37	5	42	42	Mar-23	Mar-23
Lochee Community Regeneration		25	25		25		25	25	Mar-23	Mar-23
Vacant & Derelict Land Fund Programme	341		341		341		341	341	Mar-23	Mar-23
(Less External Funding)	(341)		(341)		(341)		(341)	(341)	Mar-23	Mar-23
District Shopping	352	6	358	3	358	135	490	490	Mar-23	Mar-23
City Improvement Fund	250	500	750		750		750	750	Mar-23	Mar-23
Town Centre Fund				(12)		987	999	999	Aug-20	Mar-22
(Less External Funding)						(999)	(999)	(999)	Aug-20	Nov-21
Place Based Investment	727	817	1,544		1,544		1,544	1,544	Tender not yet approved	
(Less External Funding)	(727)	10	(717)		(717)		(717)	(717)	Tender not yet approved	
Net Expenditure	5,683	(1,523)	4,160	468	4,160	57,967	74,698	75,140		
Netted Off Receipts	(1,068)	10	(1,058)	1,053	(1,058)	(9,849)	(9,930)	(12,238)		
Gross Expenditure	6,751	(1,533)	5,218	(585)	5,218	67,816	84,628	87,378		

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 2022-27

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 2022/23 £000	Total Adjusts £000	Revised Budget 2022/23 £000	Expenditure to 31/07/2022 £'000	Projected Outturn 2022/23 £000	Actual Project Cost to 31/07/2022 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/Actual Completion Date
Harris Academy Refurbishment		40	40		40	32,311	32,351	32,351	N/A Prior to 1.4.15	
(Less External Funding)						(20,363)	(20,363)	(20,363)		
Harris Academy Extension	2,400	(1,300)	1,100	49	1,100	52	4,200	4,200	Tender not yet approved	
(Less External Funding)	(2,400)	1,300	(1,100)	3	(1,100)		(4,200)	(4,200)	Tender not yet approved	
School Estate investment-East End Community Campus	3,489	(1,489)	2,000	673	2,000	1,628	67,000	67,000	Tender not yet approved	
Young Persons House (Fairbairn Street Replacement)	1,677	1,429	3,106	129	3,106	369	3,369	3,369	Mar-23	Mar-23
Young Persons Homes Refurbishments		27	27	8	27	481	500	500	Dec-21	Mar-22
Early Learning and Childcare 1140 Hours Expansion	50	122	172	(41)	172	12,792	13,005	13,005	Mar-22	Aug-22
(Less External Funding)						(8)	(8)	(8)	Mar-22	Mar-22
C02 Monitoring Equipment & Ventilation in Schools		70	70	15	70	131	190	190	Mar-22	Mar-23
(Less External Funding)						(116)	(190)	(190)	Mar-22	Mar-22
Net Expenditure	5,216	199	5,415	836	5,415	27,277	95,854	95,854		
Receipts	(2,400)	1,300	(1,100)	3	(1,100)	(20,487)	(24,761)	(24,761)		
Gross Expenditure	7,616	(1,101)	6,515	833	6,515	47,764	120,615	120,615		

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 2022-27

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

HEALTH, CARE & WELLBEING

Project/Nature of Expenditure	Note 1									
	Approved Budget 2022/23 £000	Total Adjusts £000	Revised Budget 2022/23 £000	Expenditure to 31/07/2022 £'000	Projected Outturn 2022/23 £000	Actual Project Cost to 31/07/2022 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Parks & Open Spaces	2,431	2,397	4,828	381	4,828	2,477	6,924	6,924	Mar-23	Mar-23
(Less External Funding)	(941)	(598)	(1,539)	(187)	(1,539)	(862)	(1,831)	(1,831)	Mar-23	Mar-23
Sports Facilities	609	162	771	127	771	243	887	887	Mar-23	Mar-23
LACD Projects	5,360	(158)	5,202	169	5,202	598	14,938	14,938	Mar-27	Mar-27
Regional Performance Centre for Sport		121	121	(204)	121	31,945	32,125	32,270	Aug-19	Oct-19
(Less External Funding)						(9,428)	(8,000)	(9,427)	Aug-19	Oct-19
Social Care	1,355	(317)	1,038	8	1,038	58	1,088	1,088	Mar-23	Mar-23
(Less External Funding)		(23)	(23)		(23)		(23)	(23)	Aug-22	Aug-22
Sustainable Transport	80	316	396		396	24	420	420	Mar-23	Mar-23
(Less External Funding)		(153)	(153)	11	(153)	11	(60)	(60)	Mar-23	Mar-23
Low Carbon Transport Initiative - Hydrogen	9,547	(9,547)				53	53	53	Tender not yet approved	
(Less External Funding)	(6,547)	6,547							Tender not yet approved	
Net Expenditure	11,894	(1,253)	10,641	305	10,641	25,119	46,521	45,239		
Receipts	(7,488)	5,773	(1,715)	(176)	(1,715)	(10,279)	(9,914)	(11,341)		
Gross Expenditure	19,382	(7,026)	12,356	481	12,356	35,398	56,435	56,580		

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 2022-27
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 2022/23 £000	Total Adjusts £000	Revised Budget 2022/23 £000	Expenditure to 31/07/2022 £'000	Projected Outturn 2021/22 £000	Actual Project Cost to 31/07/2022 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Coastal Protection Works	1,210	306	1,516	184	1,516	16,013	21,613	21,578	Mar-25	Mar-25
(Less External Funding)						(562)	(562)	(562)	Mar-22	Mar-22
Broughty Ferry to Monifieth Active Travel Improvements	4,390	1,523	5,913	965	5,913	2,086	9,067	11,081	Mar-24	Mar-24
(Less External Funding)	(4,390)	(1,273)	(5,663)	46	(5,663)	(1,075)	(9,067)	(10,831)	Mar-24	Mar-24
Flood Risk Management	650	(162)	488		488		488	488	Mar-26	Mar-26
St Marys Drainage	50		50		50		200	200	Tender not yet approved	
Street Lighting Renewal	1,000	467	1,467	175	1,467	175	1,467	1,467	Mar-23	Mar-23
LED Street Lighting Installations		72	72	3	72	3	4,800	3,838	Mar-23	Mar-23
Road Reconstructions/Recycling	2,500	397	2,897	996	2,897	996	2,897	2,897	Mar-23	Mar-23
Bridge Assessment Work Programme	500	133	633	(36)	633	1,714	2,383	2,383	Mar-23	Mar-23
(Less External Funding)		(102)	(102)	18	(102)		(120)	(120)	Mar-23	Mar-23
Active Travel Infrastructure		750	750		750		750	750	Mar-23	Mar-23
Council Roads and Footpaths - Other	550	205	755	45	755	45	755	755	Mar-23	Mar-23
Road Schemes/Minor Schemes	920	1,303	2,223	478	2,223	478	2,223	2,223	Mar-23	Mar-23
(Less External Funding)		(1,031)	(1,031)	(17)	(1,031)	(17)	(1,031)	(1,031)	Mar-23	Mar-23
Low Emission Zone		987	987	235	987	473	1,225	1,225	Mar-23	Mar-23
(Less External Funding)		(987)	(987)	(235)	(987)	(473)	(1,225)	(1,225)	Mar-23	Mar-23
Net Expenditure	7,380	2,588	9,968	2,857	9,968	19,856	35,863	35,116		
Receipts	(4,390)	(3,393)	(7,783)	(188)	(7,783)	(2,127)	(12,005)	(13,769)		
Gross Expenditure	11,770	5,981	17,751	3,045	17,751	21,983	47,868	48,885		

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 2022-27
N/A Prior to 1.4.15 - Approved prior to reports including completion dates

SERVICE PROVISION

Appendix 2

Project/Nature of Expenditure	Note 1									
	Approved Budget 2022/23 £000	Total Adjusts £000	Revised Budget 2022/23 £000	Expenditure to 31/07/2022 £'000	Projected Outturn 2022/23 £000	Actual Project Cost to 31/07/2022 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Demolition of Surplus Properties & Remediation Works	1,750	(1,500)	250	11	250	119	358	358	Mar-23	Mar-23
(Less External Funding)										
Low Carbon Transport	850		850		850		850	850	Mar-23	Mar-23
Cemeteries	100	31	131	26	131	121	226	226	Mar-23	Mar-23
Contaminated Land	70	12	82	6	82	6	82	82	Mar-23	Mar-23
Recycling & Waste Management	191	23	214	38	214	124	300	338	Mar-23	Mar-23
(Less External Funding)		(2)	(2)		(2)	(86)	(88)	(88)	Mar-23	Mar-23
Recycling Initiatives	346	14	360		360	406	766	766	Mar-23	Mar-23
Riverside Recycling Site	250	10	260	10	260	10	823	823	Mar-23	Mar-23
Baldovie Recycling Centre	2,247	(984)	1,263	22	1,263	143	1,406	1,406	Mar-23	Mar-23
Construction Of Salt Barn		31	31	(17)	31	622	653	670	Aug-21	Aug-21
Purchase Computer Equipment	2,158	744	2,902	868	2,902	1,054	3,657	3,657	Mar-23	Mar-23
(Less External Funding)		(1)	(1)		(1)	(648)	(650)	(650)	Mar-23	Mar-23
Replacement of Major Departmental Systems		168	168	2	168	2,515	2,681	2,681	Mar-23	Mar-23
Purchase Desktop Collaboration Platform	700	2	702	632	702	1,944	1,841	1,841	Mar-23	Mar-23
Smart Cities Digital/ICT Investment		180	180	4	180	298	474	474	Mar-23	Mar-23
Data Centre		103	103	26	103	309	386	386	Mar-23	Mar-23
Schools Connectivity	600	(600)					1,200	1,200	Mar-24	Mar-24
Asset Management Replacement System	150		150		150		150	150	Tender not yet Approved	
Property Development & Improvement Programme										
Industrial Estates Improvements	190	24	214	15	214	167	366	366	Mar-23	Mar-23
(Less External Funding)										
Shopping Parade Improvements	365	32	397		397	9	406	406	Mar-23	Mar-23
Structural Improvements & Property Upgrades	1,170	223	1,393	60	1,393	639	1,972	1,972	Mar-23	Mar-23
(Less External Funding)						(2)				
Heating & Ventilation Systems	850	404	1,254	258	1,254	253	1,507	1,507	Mar-23	Mar-23

SERVICE PROVISION

Appendix 2

Project/Nature of Expenditure	Note 1									
	Approved Budget 2022/23 £000	Total Adjusts £000	Revised Budget 2022/23 £000	Expenditure to 31/07/2022 £'000	Projected Outturn 2022/23 £000	Actual Project Cost to 31/07/2022 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Roof Replacement/Improvement Programme	700	289	989	23	989	849	1,815	1,815	Mar-23	Mar-23
Window Replacement	360	135	495	6	495	775	1,264	1,264	Mar-23	Mar-23
Electrical Upgrades	640	87	727	11	727	131	847	847	Mar-23	Mar-23
Toilet Upgrades		310	310	107	310	364	569	569	Mar-23	Mar-23
Disabled Access		35	35		35	67	102	102	Mar-23	Mar-23
Health & Safety Works	320	55	375	1	375	380	755	755	Mar-23	Mar-23
Procurement Costs	135		135		135	132	267	267	Mar-23	Mar-23
Initial design & investigation Lochee Comm Prov & Shore Terr	80		80		80	132	212	212	Mar-23	Mar-23
DCA Refurbishment	150		150		150					
Lifecycle Improvements	1,900	266	2,166	73	2,166	1,530	3,623	3,623	Mar-23	Mar-23
Upgrade of City Square East & West Wing		222	222	7	222	4,733	5,000	5,000	Aug-20	Aug-21
Property Rationalisation	984	72	1,056	3	1,056	9	1,168	1,168	Mar-23	Mar-23
Depot Rationalisation Programme	3,775	(2,364)	1,411	14	1,411	39	4,400	4,400	Tender not yet approved	
Sustainable Projects	4,585	(2,477)	2,108	87	2,108	1,829	3,850	3,850	Dec-22	Dec-22
Capitalisation of Borrowing Costs	280		280		280		280	280	Mar-23	Mar-23
Contingency/COVID Capital Expenditure	600	(400)	200		200		1,078	1,078	Mar-23	Mar-23
Purchase of Vehicles, Plant & Machinery	1,300	1,353	2,653	334	2,653	868	3,187	3,187	Mar-23	Mar-23
(Less Sale of Vehicles & Equipment)		(22)	(22)	(22)	(22)	(76)	(76)	(76)	Mar-23	Mar-23
Local Authority Installation Programme		73	73	72	73	74	147	75	Mar-22	Mar-22
(Less External Funding)		(73)	(73)	2	(73)		(75)	(75)	Mar-22	Mar-22
Smart Cities - Mobility Innovation Living Laboratory - 2	540	1,121	1,661	681	1,661	1,923	2,904	2,904	Mar-22	Dec-22
(Less External Funding)		(507)	(507)	247	(507)	(2,509)	(3,358)	(3,358)	Mar-22	Mar-22
Dundee on Street Residential Charging points Scheme (ORCS) 2022-2023		241	241		241		241	241		
(Less External Funding)		(241)	(241)		(241)		(241)	(241)		
Net Expenditure	28,336	(2,911)	25,425	3,607	25,425	19,253	47,325	47,308		
Netted Off Receipts		(846)	(846)	227	(846)	(3,321)	(4,488)	(4,488)		
Gross Expenditure	28,336	(2,065)	26,271	3,380	26,271	22,574	51,813	51,796		

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 2022-27
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 2022/23 £000	Total Adjusts £000	Revised Budget 2022/23 £000	Expenditure to 31/07/2022 £'000	Projected Outturn 2022/23 £000	Actual Project Cost to 31/07/2022 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
NON HOUSING HRA ELEMENT										
Community Regeneration Fund	435	441	876		876	51	927	927	Mar-23	Mar-23
Community Choices (Participatory Budgeting)	300		300		300		300	300	Mar-23	Mar-23
Menzieshill - Community Provision		31	31		31	12,881	13,250	12,912	Apr-19	Aug-19
(Less Regeneration Funding)						(1,320)	(1,320)	(1,320)	Mar-18	Mar-18
Gypsy Traveller Site, Balmuir Wood	75	28	103	2	103	138	243	241	Aug-22	Aug-22
(Less External Funding)		(7)	(7)		(7)	(84)	(91)	(91)	Jun-21	Aug-22
Mill O Mains	50	27	77	65	77	3,428	3,265	3,440	Feb-22	Feb-22
Net Expenditure	960	520	1,480	67	1,480	15,094	17,470	17,305		
Receipts		(7)	(7)		(7)	(1,404)	(1,411)	(1,411)		
Gross Expenditure	960	527	1,487	67	1,487	16,498	18,881	18,716		

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 2022-27
N/A Prior to 1.4.15 - Approved prior to reports including completion dates

BUILDING STRONG COMMUNITIES - HOUSING REVENUE ACCOUNT ELEMENT

Project/Nature of Expenditure	Note 1									
	Approved Budget 2022/23 £000	Total Adjusts £000	Revised Budget 2022/23 £000	Expenditure to 31/07/2022	Projected Outturn 2022/23 £000	Actual Project Cost to 31/07/2022 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Free from Serious Disrepair - Roofs	1,163	(95)	1,068	310	1,068	1,342	2,100	2,100	Mar-23	Mar-23
Roughcast/Walls	500		500	9	500	297	500	500	Mar-23	Mar-23
Windows	2,198	313	2,511	162	2,511	534	2,883	2,883	Mar-23	Mar-23
Energy Efficient										
External Insulation and Cavity Fill	6,285	(23)	6,262	22	6,262	2,425	6,285	6,262	Mar-23	Mar-23
Heating Replacement	500		500	131	500	131	500	500	Mar-23	Mar-23
Boiler Replacement	50		50	1	50	1	50	50	Mar-23	Mar-23
Renewable Initiatives/Gas Services	100		100		100				Tender not yet Approved	
Healthy, Safe and Secure										
Door Entry System/Secure Doors	150		150		150		150	150	Tender not yet Approved	
Door Entry Replacement	100		100		100		100	100	Tender not yet Approved	
Fire - Detection - Sprinklers		25	25	25	25	25	25	25	Tender not yet Approved	
Fire - Detection - Smoke Detector Programme		15	15		15	7,477	8,357	7,492	Jan-21	Mar-22
MSD Planned Improvements	1,928		1,928	737	1,928	2,211	4,241	4,027	Dec-22	Dec-22
Multi Storey Development Improvements	2,224	(363)	1,861	211	1,861	295	1,945	1,945	Jan-24	Jan-24
Electrical Upgrading	1,000	(500)	500	1	500	1	500	500	Mar-23	Mar-23

BUILDING STRONG COMMUNITIES - HOUSING REVENUE ACCOUNT ELEMENT

Project/Nature of Expenditure	Note 1									
	Approved Budget 2022/23 £000	Total Adjusts £000	Revised Budget 2022/23 £000	Expenditure to 31/07/2022	Projected Outturn 2022/23 £000	Actual Project Cost to 31/07/2022 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Miscellaneous										
Fees	87		87	3	87	3	87	87	Mar-23	Mar-23
Disabled Adaptations	850		850	281	850	281	850	850	Mar-23	Mar-23
Integrated Management System	316	(316)				366	753	819	Mar-21	Mar-24
Water Pumps & Tanks	75	11	86	12	86	201	218	218	Mar-23	Mar-23
Modern Facilities & Services										
Kitchen replacement/Bathroom upgrades	500		500		500		500	500	Mar-23	Mar-23
Increased Supply of Council Housing	5,486	(56)	5,430	291	5,430	20,954	18,367	19,472	Mar-21	TBC
(Less External Funding)	(2,716)	641	(2,075)		(2,075)	(9,810)	(12,107)	(12,876)		
Demolitions	39		39	3	39	294	383	330	Mar-23	Mar-23
Community Care										
Sheltered Lounge/Warden Call System Upgrades	315		315	6	315	238	547	547	Mar-23	Mar-23
Net Expenditure	21,150	(348)	20,802	2,205	20,802	27,266	37,234	36,481		
Receipts	(2,716)	641	(2,075)		(2,075)	(9,810)	(12,107)	(12,876)		
Gross Expenditure	23,866	(989)	22,877	2,205	22,877	37,076	49,341	49,357		

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 2022-27

	<u>Approved</u> <u>Capital</u> <u>Budget</u> <u>2022/23</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>2022/23</u> <u>£000</u>	<u>Actual</u> <u>Spend to</u> <u>31 Jul 2022</u> <u>£000</u>	<u>Projected</u> <u>Outturn</u> <u>2022/23</u> <u>£000</u>	<u>Variance</u> <u>£000</u>	<u>Actual Spend</u> <u>to 31.7.2022</u> <u>as a % of</u> <u>Revised</u> <u>Budget</u>
BUILDING STRONG COMMUNITIES - HOUSING HRA ELEMENT							
Capital Expenditure 2022/23							
Free from Serious Disrepair - Roofs	1,163	(95)	1,068	310	1,068	-	29%
Roughcast/Walls	500		500	9	500	-	2%
Free from Serious Disrepair - Windows	2,198	313	2,511	162	2,511	-	6%
Energy Efficiency - External Insulation and Cavity Fill	6,285	(23)	6,262	22	6,262	-	
Energy Efficiency - Heating Replacement	500		500	131	500	-	26%
Energy Efficiency - Boiler replacement	50		50	1	50	-	2%
Renewable Initiatives/Gas Services	100		100		100	-	
Modern Facilities and Services - Kitchens and Bathrooms	500		500		500	-	
Healthy, Safe & Secure - Door Entry System & Secure Doors	150		150		150	-	
Healthy, Safe & Secure - Door Entry Replacement	100		100		100	-	
Healthy, Safe & Secure - Fire Detection - Smoke Detection Programme		15	15		15	-	
Healthy, Safe & Secure - Fire Detection - Sprinklers		25	25	25	25	-	100%
Healthy, Safe & Secure - MSD Planned Improvements	1,928		1,928	737	1,928	-	38%
Multi Storey Development Improvements	100		100		100	-	
Multi Storey Development Lifts	1,610	(735)	875	5	875	-	1%
Multi Storey Development CCTV	20		20		20	-	
Electrical - Communal Wiring	494	372	866	206	866	-	24%
Electrical Upgrading	1,000	(500)	500	1	500	-	
Miscellaneous - Fees	87		87	3	87	-	3%
Miscellaneous - Disabled Adaptations	850		850	281	850	-	33%
Integrated Management System	316	(316)				-	
Water Pumps and Tanks	75	11	86	12	86	-	14%
Increase Supply of Council Housing	5,486	(56)	5,430	291	5,430	-	5%
Demolitions	39		39	3	39	-	8%
Community Care - Sheltered Lounge/Warden Call System Upgrades	315		315	6	315	-	2%
Capital Expenditure 2022/23	23,866	(989)	22,877	2,205	22,877		10%
Capital Resources 2022/23							
Expenditure Funded from Borrowing	16,275	(348)	15,927	2,197	15,927		
Capital Receipts, Grants & Contributions - project specific							
Scottish Government Grants	2,716	(641)	2,075		2,075		
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	1	450		
Capital Receipts:-							
Sale of Assets - Land	2,010		2,010	7	2,010		
Sale of Assets to Fleming Trust	1,965		1,965		1,965		
	23,866	(989)	22,877	2,205	22,877		
Capital Expenditure as % of Capital Resources	100%		100%		100%		

This page is intentionally left blank