

REPORT TO: POLICY AND RESOURCES COMMITTEE – 27 SEPTEMBER 2021

REPORT ON: CAPITAL EXPENDITURE MONITORING 2021/22

REPORT BY: EXECUTIVE DIRECTOR OF CORPORATE SERVICES

REPORT NO: 225-2021

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 31 July 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 31 July 2021 is 16% of the Revised Budget 2021/22 compared to 3% for the same period last year.

5.2 2021/22 Expenditure Variations

Appendix 1, which details the position to the end of July 2021, shows a revised projected outturn for 2021/22 of £75.616m, a decrease of £11.568m since the last capital monitoring report was submitted to Policy and Resources Committee on 23 August 2021 (Report 212-2021, Article VIII refers). The main reasons for the movement are detailed in points 5.2.1 to 5.2.10 below:

- 5.2.1 Central Waterfront (Work & Enterprise) – Reduction in projected expenditure of £1.081m in 2021/22 on Site 6 Development. Report 190-2021 to Policy and Resources Committee on 21st June 2021, provided an update on Site 6 projects, and sought approval for new projects for this site. This budget was to be funded from prudential borrowing with rental income paying for the capital financing costs, so the removal of this budget will not result in additional capital resources.
- 5.2.2 School Estate Investment (Children & Families) – Reduction in projected expenditure of £622,000 in 2021/22 on Braeview/Craigie Campus. The initial consultation and design development has been affected by the covid pandemic. The design work is now progressing based on a revised delivery programme with governance from the Project Board. The phasing now reflects the latest updates on timescales targeting the opening of the school in August 2025. 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.
- 5.2.3 Fairbairn Street Young Persons House (Children & Families) – Reduction in projected expenditure of £497,000 in 2021/22. The scoping of the project and technical design has been affected by the covid pandemic, however the project is now progressing and is at design stage. 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.
- 5.2.4 Social Care (Health, Care & Wellbeing) – Reduction in projected expenditure of £620,000 in 2021/22 on Health & Social Care Partnership new build at Whitfield. The whole project is currently being reviewed and as a result this element of the work will now not be undertaken until 2022/23. 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 Parks & Open Spaces (Health, Care & Wellbeing) – Additional projected expenditure of £109,000 in 2021/22 on Nature Restoration. The expenditure is funded by a capital grant from the Scottish Government. This funding is to deliver positive effects for biodiversity and enhance local ecosystems, and promote nature based initiatives to address climate change. There will be no impact on the Council's level of borrowing.
- 5.2.6 Parks & Open Space (Health, Care & Wellbeing) – Additional projected expenditure of £125,000 in 2021/22 on Play Parks. The expenditure is funded by a capital grant from the Scottish Government. The purpose of the funding is to be used to commence the programme of renewal and refurbishment of play areas across the whole council. It is anticipated that further funding will be received in future years. There will be no impact on the Council's level of borrowing.
- 5.2.7 Broughty Ferry to Monifieth Active Travel Improvements (Community Safety & Justice) – Reduction in projected expenditure of £731,000 in 2021/22. Some of the programme of works have been rephased to now be undertaken in 2022/23, therefore the budget requires to be moved in 2022/23. There will be a reduction in grants and contributions in 2021/22 and a corresponding increase in 2022/23.
- 5.2.8 Depot Rationalisation Programme (Service Provision) – Reduction in projected expenditure of £2.175m in 2021/22. The budget has been rephased to reflect the latest timescales for designing and undertaking the work. 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.

- 5.2.9 Sustainable Projects (Service Provision) – Reduction in projected expenditure of £2.999m in 2021/22 on Spend to Save projects and Sustainability and Low Carbon Projects. The properties and works required are currently being identified and it is anticipated that the design work and tendering can be undertaken this financial year with the works starting in 2022/23. 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.
- 5.2.10 Sustainable Projects (Service Provision) – Reduction in projected expenditure of £2.950m in 2021/22 on Non Domestic Energy Efficiency Basket 3. The design, procurement process and committee approval will be undertaken in the current year, the works are not anticipated to start until next year. 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.
- 5.3 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	(707)	45,827	45,827	-
General Capital Grant	12,963		12,963	12,963	-
Capital Grants & Contributions	12,045	3,281	15,326	15,326	-
Capital Receipts – Sale of Assets	<u>1,500</u>	<u>-</u>	<u>1,500</u>	<u>1,500</u>	<u>-</u>
	<u>73,042</u>	<u>2,574</u>	<u>75,616</u>	<u>75,616</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)	75,616

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 Early Learning & Childcare 1140 Hours Expansion (Children & Families) – The projected completion date has been changed from March 2022 to August 2022 to allow additional works at Woodlea Nursery to be carried out during the summer holidays in 2022.

- 5.6.2 Sustainable Projects (Service Provision) – Although the design, procurement and committee approvals will be achieved this year, the works will be carried out and completed during 2022/23.

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 31 July 2021 is 6% of the revised budget 2021/22 compared to 1% 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 £29.970m, a decrease of £2.007m since the last capital monitoring report was submitted to Policy and Resources Committee on 23 August 2021 (Report 212-2021, 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 £1.740m. The reduction in spend for this financial year is a result of delays in progressing the Whitfield new build development. This is because of the challenging topography of the site which has meant a revision of the designs is required and underway. There is a reduction in borrowing and external grant funding in 2021/22 and a corresponding increase in future years.
- 6.1.2 Free from Serious Disrepair – Windows – The projected expenditure has increased by £120,000 in 2021/22. The variation in cost is following a review of the window replacement programme over 3 developments which has resulted in an increase in the projected costs from the original capital estimates.
- 6.1.3 Healthy, Safe & Secure – Smoke Detector Programme – The projected expenditure has increased by £102,000 in 2021/22. The programme has been updated to reflect remeasurement of the detectors required in properties.
- 6.1.4 Multi Storey Development Improvements – There is a projected reduction in expenditure of £108,000 in 2021/22. The reduction is due to the revised dates for the lift replacement programme which will progress after the door replacement programme concludes within developments.
- 6.1.5 Free from Serious Disrepair – Roofs – The projected expenditure has decreased by £238,000 in 2021/22. The projected underspend is due to the challenges across the sector sourcing materials for roofing projects which are delaying the overall programme and some programmes will slip into 22/23.

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.
- 6.2.1 Sale of Assets projected expenditure has decreased by £348,000 in 2021/22 due to a reduction of land sales concluding in 2021/22.
- 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	(5,377)	21,532	21,532	-
Capital Grants & Contributions	4,720	(1,534)	3,186	3,186	-
CFCR	450	-	450	450	-
Capital Receipts – Sale of Assets	4,700	(348)	4,352	4,352	-
Receipts from Owners	450	-	450	450	-
	<u>37,229</u>	<u>(7,259)</u>	<u>29,970</u>	<u>29,970</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)	29,970

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
2021

16 SEPTEMBER

2021/22 DUNDEE CITY COUNCIL CAPITAL EXPENDITURE MONITORING TO 31 JULY 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 31.07.2021 as a % of Revised Budget</u>
GENERAL SERVICES							
<u>Capital Expenditure</u>							
Work and Enterprise	6,055	311	6,366	782	6,366	-	12%
Children & Families	4,200	(664)	3,536	1,343	3,536	-	38%
Health, Care & Wellbeing	16,085	(652)	15,433	70	15,433	-	0%
Community Safety & Justice	19,804	1,939	21,743	4,385	21,743	-	20%
Service Provision	31,414	(7,196)	24,218	4,667	24,218	-	19%
Building Strong Communities - Non Housing HRA Element	2,484	1,836	4,320	941	4,320	-	22%
Capital Expenditure 2021/22	80,042	(4,426)	75,616	12,188	75,616	-	16%
<u>Capital Resources</u>							
Expenditure Funded from Borrowing	46,534	(707)	45,827	8,783	45,827		
General Capital Grant	12,963		12,963	4,617	12,963		
Capital Grants & Contributions - project specific	12,045	3,281	15,326	(1,243)	15,326		
Capital Receipts - Sale of Assets	1,500		1,500	31	1,500		
Capital Resources 2021/22	73,042	2,574	75,616	12,188	75,616		
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 31/07/2021 £'000	Projected Outturn 2021/22 £000	Actual Project Cost to 31/07/2021 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Central Waterfront	3,028	173	3,201	986	3,201	25,273	47,131	47,131	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	46	991	55	1,000	1,000	Tender not yet approved	
Dundee Railway Station		36	36	(425)	36	40,131	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	53	376	83	306	306	Mar-22	Mar-22
Town Centre Fund	244	287	531	122	531	590	999	999	Aug-20	Oct-21
(Less External Funding)	(244)	(287)	(531)	(122)	(531)	(590)	(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	(692)	4,577	1,622	4,577	57,621	84,281	84,167		
Netted Off Receipts	(786)	(1,003)	(1,789)	840	(1,789)	(23,478)	(23,403)	(26,107)		
Gross Expenditure	6,055	311	6,366	782	6,366	81,099	107,684	110,274		

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 31/07/2021 £'000	Projected Outturn 2021/22 £000	Actual Project Cost to 31/07/2021 £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		350	35	60,325	60,325	Tender not yet approved	
Young Persons House (Fairbairn Street Replacement)	1,050	(450)	600	3	600	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	217	2,048	1,336	2,048	12,235	12,997	12,997	Mar-22	Aug-22
Net Expenditure	4,200	(664)	3,536	1,343	3,536	24,230	87,390	87,390		
Receipts						(20,363)	(20,363)	(20,363)		
Gross Expenditure	4,200	(664)	3,536	1,343	3,536	44,593	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 31/07/2021 £'000	Projected Outturn 2021/22 £000	Actual Project Cost to 31/07/2021 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Parks & Open Spaces	2,615	1,343	3,958	194	3,958	1,578	5,342	5,342	Mar-22	Mar-22
(Less External Funding)	(487)	(1,134)	(1,621)	10	(1,621)		(1,671)	(1,671)	Mar-22	Mar-22
Sports Facilities	806		806		806	106	912	912	Mar-22	Mar-22
LACD Projects	1,350	57	1,557	63	1,557	256	7,174	7,174	Mar-25	Mar-25
Regional Performance Centre for Sport		225	225	(200)	225	31,915	32,125	32,340	Aug-19	Oct-19
(Less External Funding)		(120)	(120)		(120)	(9,307)	(8,000)	(9,428)	Aug-19	Aug-19
Social Care	1,180	(470)	710		710	400	2,700	2,700	Mar-22	Mar-22
Sustainable Transport	2,687	(1,957)	730	13	730	13	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	(2,056)	9,134	80	9,134	25,014	44,711	43,498		
Receipts	(5,045)	(1,254)	(6,299)	10	(6,299)	(9,307)	(14,229)	(15,657)		
Gross Expenditure	16,085	(802)	15,433	70	15,433	34,321	58,940	59,155		

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 31/07/2021 £'000	Projected Outturn 2021/22 £000	Actual Project Cost to 31/07/2021 £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	2,504	7,983	12,914	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	(854)	2,746	123	2,746	313	9,367	9,367	Mar-23	Mar-23
(Less External Funding)	(3,600)	854	(2,746)	(111)	(2,746)	(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	374	1,676	374	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	602	3,250	602	3,250	3,250	Mar-22	Mar-22
Bridge Assessment Work Programme	1,092	25	1,117	137	1,117	806	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	28	650	28	650	650	Mar-22	Mar-22
Smart Cities - Mobility Innovation Living Laboratory 1	329	390	719	277	719	766	1,407	1,407	Mar-21	Dec-21
(Less External Funding)	(128)	(240)	(368)	188	(368)	(283)	(839)	(839)	Mar-21	Dec-21
Road Schemes/Minor Schemes	2,029	459	2,488	316	2,488	316	2,488	2,488	Mar-22	Mar-22
(Less External Funding)	(654)	(66)	(720)		(720)		(720)	(720)	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	4,642	17,426	20,081	37,989	37,027		
Receipts	(4,382)	65	(4,317)	257	(4,317)	(1,591)	(12,596)	(12,596)		
Gross Expenditure	19,804	1,939	21,743	4,385	21,743	21,672	50,585	49,623		

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 31/07/2021 £'000	Projected Outturn 2021/22 £000	Actual Project Cost to 31/07/2021 £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	66	1,516	342	1,792	1,792	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-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	480	480	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	463	610	523	653	653	Aug-21	Aug-21
Purchase Computer Equipment	1,868	(8)	1,860	287	1,860	934	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	45	206	225	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	(354)	1,096	81	1,096	845	1,860	1,860	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 31/07/2021 £'000	Projected Outturn 2021/22 £000	Actual Project Cost to 31/07/2021 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/Actual Completion Date
Roof Replacement/Improvement Programme	835	(80)	755	110	755	670	1,315	1,315	Mar-22	Mar-22
Window Replacement	500	87	587		587	233	820	820	Mar-22	Mar-22
Electrical Upgrades	1,290	(780)	510	(1)	510	110	621	621	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	63	533	389	859	859	Mar-22	Mar-22
Procurement Costs	132		132		132		132	132	Mar-22	Mar-22
DCA General Upgrades		1	1		1	60	60	60	Mar-22	Mar-22
Lifecycle Improvements	1,715	166	1,881	300	1,881	860	2,441	2,441	Mar-22	Mar-22
Upgrade of City Square East & West Wing	547	311	858	424	858	4,514	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	(2,080)	300	14	300	39	4,400	4,400	Tender not yet approved	
Sustainable Projects	6,421	(5,746)	675	23	675	125	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	268	1,328		1,328		1,328	1,328	Mar-22	Mar-22
Vehicle Fleet Purchases	3,159	127	3,286	1,265	3,286	1,317	3,338	3,338	Mar-22	Mar-22
(Less Sale of Vehicles & Equipment)		(19)	(19)	(19)	(19)	(19)	(19)	(19)	Mar-22	Mar-22
Go Ultra Low City Scheme	96		96		96	1,550	1,646	1,646	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	479	479	Mar-22	Mar-22
(Less External Funding)	(100)		(100)		(100)	(379)	(479)	(479)	Mar-22	Mar-22
Low Carbon Travel & Transport Challenge Fund for Multi Storey EV Charging Hubs	274	270	544	293	544	1,498	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 31/07/2021 £'000	Projected Outturn 2021/22 £000	Actual Project Cost to 31/07/2021 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Local Authority Installation Programme		34	34		34	1	35	35	Mar-21	Mar-21
(Less External Funding)		(34)	(34)	1	(34)		(35)	(35)	Mar-21	Mar-21
Switched on Towns and Cities	331	240	571	25	571	877	1,423	1,423	Mar-22	Mar-22
(Less External Funding)	(331)	(240)	(571)		(571)	(852)	(1,423)	(1,423)	Mar-22	Mar-22
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	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	127	922	541	922	554	935	935	Mar-22	Mar-22
(Less External Funding)	(795)	(127)	(922)	13	(922)		(935)	(1,032)	Mar-22	Mar-22
Smart Cities - Mobility Innovation Living Laboratory - 2		172	172	2	172	2	172	172	Aug-21	Aug-21
(Less External Funding)		(162)	(162)		(162)		(162)	(162)	Aug-21	Aug-21
Net Expenditure	29,582	(8,196)	21,386	4,804	21,386	16,933	40,167	40,070		
Netted Off Receipts	(1,832)	(1,000)	(2,832)	137	(2,832)	(4,352)	(7,321)	(7,418)		
Gross Expenditure	31,414	(7,196)	24,218	4,667	24,218	21,285	47,488	47,488		

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 31/07/2021 £'000	Projected Outturn 2021/22 £000	Actual Project Cost to 31/07/2021 £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	52	791	68	807	807	Mar-22	Mar-22
Community Choices (Participatory Budgeting)	200	(100)	100		100		100	100	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	50	141	141	Jun-21	Aug-21
(Less External Funding)		(89)	(89)	(1)	(89)	(1)	(91)	(91)	Jun-21	Aug-21
Community Centres	400	7	407		407		1,003	1,003	Tender not yet approved	
Mill O Mains	1,392	1,448	2,840	888	2,840	1,263	3,265	3,265	Feb-22	Feb-22
Net Expenditure	2,484	1,747	4,231	940	4,231	12,940	17,155	16,875		
Receipts		(89)	(89)	(1)	(89)	(1,321)	(1,411)	(1,411)		
Gross Expenditure	2,484	1,836	4,320	941	4,320	14,261	18,566	18,286		

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 31/07/2021	Projected Outturn 2021/22 £000	Actual Project Cost to 31/07/2021 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Free from Serious Disrepair - Roofs	3,556	(230)	3,326	484	3,326	2,092	4,934	4,934	Mar-22	Mar-22
Roughcast/Walls	500		500	42	500	432	924	924	Mar-22	Mar-22
Windows	3,208	(1,429)	1,779	141	1,779	1,531	3,169	3,169	Mar-22	Mar-22
Energy Efficient										
External Insulation and Cavity Fill	8,537	(2,867)	5,670	109	5,670	3,813	9,374	9,374	Mar-22	Mar-22
Heating Replacement	1,663	46	1,709	221	1,709	997	2,485	2,485	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	283	1,217	248	1,217	6,707	8,357	8,357	Jan-21	Oct-21
MSD Fire Safety Measures	1,880		1,880	5	1,880	82	4,241	4,241	Dec-22	Dec-22
MSD Lifts	90		90		90					
Multi Storey Development Improvements	1,162	(312)	850	101	850	1,153	1,903	1,903	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 31/07/2021	Projected Outturn 2021/22 £000	Actual Project Cost to 31/07/2021 £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	170	850	170	850	850	Mar-22	Mar-22
Integrated Management System	137		137		137	366	753	819	Mar-21	Mar-23
Water Pumps & Tanks	447	4	451		451		350	350	Mar-22	Mar-22
Modern Facilities & Services										
Increased Supply of Council Housing	13,120	(2,676)	10,444	135	10,444	19,757	18,367	19,256	Mar-21	TBC
(Less External Funding)	(4,720)	1,534	(3,186)		(3,186)	(9,810)	(12,587)	(13,356)	Mar-22	Mar-22
Demolitions	202		202	100	202	287	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	(5,725)	26,784	1,800	26,784	27,653	44,268	44,460		
Receipts	(4,720)	1,534	(3,186)		(3,186)	(9,810)	(12,587)	(13,356)		
Gross Expenditure	37,229	(7,259)	29,970	1,800	29,970	37,463	56,855	57,816		

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 31 Jul 2021 £000</u>	<u>Projected Outturn 2021/22 £000</u>	<u>Variance £000</u>	<u>Actual Spend to 31.7.2021 as a % of Revised Budget</u>
BUILDING STRONG COMMUNITIES - HOUSING HRA ELEMENT							
Capital Expenditure 2021/22							
Free from Serious Disrepair - Roofs	3,556	(230)	3,326	484	3,326	-	15%
Roughcast/Walls	500		500	42	500	-	8%
Free from Serious Disrepair - Windows	3,208	(1,429)	1,779	140	1,779	-	8%
Energy Efficiency - External Insulation and Cavity Fill	8,537	(2,867)	5,670	109	5,670	-	2%
Energy Efficiency - Heating Replacement	1,663	46	1,709	221	1,709	-	13%
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	36	150	-	24%
Healthy, Safe & Secure - Door Entry Replacement	100		100		100	-	0%
Healthy, Safe & Secure - Fire Detection - Smoke Detection Programme	934	283	1,217	248	1,217	-	20%
Healthy, Safe & Secure - MSD Fire Safety Improvements	1,880		1,880	5	1,880	-	0%
Multi Storey Development Improvements	1,252	(312)	940	101	940	-	11%
Electrical Upgrading	20		20		20	-	0%
Miscellaneous - Fees	83		83		83	-	0%
Miscellaneous - Disabled Adaptations	850		850	170	850	-	20%
Integrated Management System	137		137		137	-	0%
Water Pumps and Tanks	447	4	451		451	-	0%
Increase Supply of Council Housing	13,120	(2,676)	10,444	135	10,444	-	1%
Demolitions	202		202	100	202	-	50%
Community Care - Sheltered Lounge/Warden Call System Upgrades	530	(78)	452		452	-	0%
Capital Expenditure 2021/22	37,229	(7,259)	29,970	1,800	29,970		6%
Capital Resources 2021/22							
Expenditure Funded from Borrowing	26,909	(5,377)	21,532	1,838	21,532	-	
Capital Receipts, Grants & Contributions - project specific							
Scottish Government Grants	4,720	(1,534)	3,186		3,186	-	
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	(40)	450	-	
Capital Receipts:-							
Sale of Assets - Land	2,700	(348)	2,352	2	2,352	-	
Sale of Assets to Fleming Trust	2,000		2,000		2,000	-	
	37,229	(7,259)	29,970	1,800	29,970		
Capital Expenditure as % of Capital Resources	100%		100%		100%		