

REPORT TO: POLICY AND RESOURCES COMMITTEE – 22 NOVEMBER 2021

REPORT ON: CAPITAL EXPENDITURE MONITORING 2021/22

REPORT BY: EXECUTIVE DIRECTOR OF CORPORATE SERVICES

REPORT NO: 291-2021

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 September 2021. An explanation of the major variances is shown in Section 5 and 6 of the report.

4 BACKGROUND

4.1 The Capital Plan 2021-26 was approved at Policy and Resources Committee on 22 February 2021 (Report 55-2021, Article VIII refers). The Capital Plan reflected the updated position as a result of the COVID pandemic, on capital projects, both financially and in terms of timescales. In addition to monitoring the in year budget (i.e. 2021/22) the total projected cost of each project will be monitored against the cost when the tender acceptance was approved at Committee. Furthermore, the projected completion date for each project will be monitored against the completion date as anticipated when the tender report was approved. The capital programme is being monitored in conjunction with the Council's asset managers.

The Housing HRA Capital Programme 2021/22 was approved as part of the Capital Plan 2021-26 which was approved at Policy and Resources Committee on 22 February 2021 (Report 55-2021, Article VIII refers). In addition, the Housing HRA Capital Budget reflects information contained in Scottish Housing Quality Standard submission.

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

4.2 Local Authorities from 1 April 2004 are required, by Regulation, to comply with the Prudential Code under Part 7 of the Local Government Act 2003. The Capital Budget for 2021/22 is being monitored within the framework of the Prudential Code.

4.3 The Capital Monitoring report provides detailed information on individual projects contained within the Capital Budget and the impact of expenditure movements on future financial years.

5 GENERAL SERVICES CURRENT POSITION

5.1 Appendix 2 details the latest projected outturn for each project, both for 2021/22 and for the whole project life-span. In addition, the Appendix monitors project timescales. In some instances, it is not possible to provide approved or projected total project costs and timescales due to the project being a block programme containing various smaller projects within it.

In these cases, the total cost is assumed to be the budgeted figure plus previous year actuals. The projected completion date is assumed to be the end of the financial year.

Appendix 1 summarises the total gross expenditure for 2021/22 and how this expenditure is funded. The projected budgeted capital expenditure is 100% of the projected capital resources. Project cashflows, for phasing of budgets, are constantly being reviewed. Actual expenditure to 30 September 2021 is 30% of the Revised Budget 2021/22 compared to 13% for the same period last year.

5.2 2021/22 Expenditure Variations

Appendix 1, which details the position to the end of September 2021, shows a revised projected outturn for 2021/22 of £63.932m, a decrease of £7.908m since the last capital monitoring report was submitted to Policy and Resources Committee on 25 October 2021 (Report 271-2021, Article VI refers). The main reasons for the movement are detailed in points 5.2.1 to 5.2.3 below:

- 5.2.1 Social Care (Health, Care & Wellbeing) – Reduction in projected expenditure of £360,000 in 2021/22 on Provision of Accommodation for Adults with Learning Disabilities. The COVID pandemic has delayed on-going developments as well as the initial identification of the scope of the works to properties and subsequent design works. It is anticipated that the works will be carried out and completed during 2022/23. There will be a reduction in borrowing in 2021/22 and a corresponding increase in 2022/23.
- 5.2.2 Social Care (Health, Care & Wellbeing) – Reduction in projected expenditure of £125,000 in 2021/22 on Strategic Funding for Older People and Adults. The COVID pandemic has delayed the initial identification of the scope of the works to properties and subsequent design works. It is anticipated that the works will be carried out and completed during 2022/23. There will be a reduction in borrowing in 2021/22 and a corresponding increase in 2022/23.
- 5.2.3 Low Carbon Transport Initiative – Hydrogen (Health, Care & Wellbeing) – Reduction in projected expenditure of £7.447m in 2021/22. The expenditure is to support the production and delivery of Hydrogen Buses and the construction of a Hydrogen Refuelling Station. The Financial close on the project is now anticipated to be next financial year. The budget will be required in 2022/23. There will be a reduction in borrowing and grants and contributions 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	(8006)	38,528	38,528	-
General Capital Grant	12,963		12,963	12,963	-
Capital Grants & Contributions	12,045	(1,104)	10,941	10,941	-
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>(9,110)</u>	<u>63,932</u>	<u>63,932</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)	63,932

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)

There are no completion date variations to report since the previous capital monitoring report went to committee.

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 September 2021 is 15% of the revised budget 2021/22 compared to 5% 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 £21.187m, a decrease of £7.092m since the last capital monitoring report was submitted to Policy and Resources Committee on 25 October 2021 (Report 271-2021, Article VI refers). The main reasons for this movement are detailed in points 6.1.1 to 6.1.3 below.

6.1.1 Free from Serious Disrepair – Windows – The projected expenditure has increased by £155,000 in 2021/22. The projected increase is mainly attributable to the increase in approved tender costs versus Capital Plan projections for the Linlathen Window programme.

6.1.2 Energy Efficiency – External Insulation and Cavity Fill - The projected expenditure has decreased by £1.052m in 2021/22. This is due to the delay in starting onsite in Linlathen. Covid-19 delays meant several programmes have been delayed. In addition, the revised installation standards which changed from 01 July 2021 (PAS 2030:19 PAS 2035) are affecting programmes which slipped into 2021/22. Affected projects will require the designs and costs to be reviewed to reflect the change in standard before installations can progress and may be subject to further committee approval.

6.1.3 Increase Supply of Council Housing – The projected expenditure has decreased by £6.155m in 2021/22. The reduction in expenditure is mainly due to the slippage, associated to the additional gross investment of £9.108m to increase the supply and delivery of additional units of affordable housing, as agreed at Neighbourhood Services Committee on 26 October 2020 (Report 256-2020, Article II refers). The Service is currently devising an Open Market Acquisition Strategy that will allow the service to strategically consider open market purchases in addition to new build developments, collectively allowing for the increase supply of affordable housing within the city from 22/23. This slippage will be reflected in the next iteration of the Capital Plan which will be reported to Committee in due course.

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 Scottish Government Grants projected income has decreased by £2.214m in 2021/22. This is due to the slippage of capital investment to increase the supply of affordable housing and the grant funding which similarly will move into 22/23.
- 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	(10,655)	16,254	16,254	-
Capital Grants & Contributions	4,720	(3,658)	1,062	1,062	-
CFCR	450	-	450	450	-
Capital Receipts – Sale of Assets	4,700	(1,729)	2,971	2,971	-
Receipts from Owners	<u>450</u>	<u>-</u>	<u>450</u>	<u>450</u>	<u>-</u>
	<u>37,229</u>	<u>(16,042)</u>	<u>21,187</u>	<u>21,187</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)	21,187

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

11 NOVEMBER 2021

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2021/22 DUNDEE CITY COUNCIL CAPITAL EXPENDITURE MONITORING TO 30 SEPTEMBER 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 30.09.2021 as a % of Revised Budget</u>
GENERAL SERVICES							
<u>Capital Expenditure</u>							
Work and Enterprise	6,055	(80)	5,975	1,554	5,975	-	26%
Children & Families	4,200	(664)	3,536	1,798	3,536	-	51%
Health, Care & Wellbeing	16,085	(9,045)	7,040	256	7,040	-	4%
Community Safety & Justice	19,804	374	20,178	6,762	20,178	-	34%
Service Provision	31,414	(8,231)	23,183	7,018	23,183	-	30%
Building Strong Communities - Non Housing HRA Element	2,484	1,536	4,020	1,472	4,020	-	37%
Capital Expenditure 2021/22	80,042	(16,110)	63,932	18,860	63,932	-	30%
<u>Capital Resources</u>							
Expenditure Funded from Borrowing	46,534	(8,006)	38,528	13,003	38,528		
General Capital Grant	12,963		12,963	6,925	12,963		
Capital Grants & Contributions - project specific	12,045	(1,104)	10,941	(1,099)	10,941		
Capital Receipts - Sale of Assets	1,500		1,500	31	1,500		
Capital Resources 2021/22	73,042	(9,110)	63,932	18,860	63,932		
Capital Expenditure as % of Capital Resources	110%		100%		100%		

Appendix 2

WORK & ENTERPRISE

Note 1

Project/Nature of Expenditure	Approved Budget 2021/22 £000	Total Adjusts £000	Revised Budget 2021/22 £000	Expenditure to 30/09/2021 £'000	Projected Outturn 2021/22 £000	Actual Project Cost to 30/09/2021 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Central Waterfront	3,028	173	3,201	1,528	3,201	25,815	46,051	46,051	Mar-24	Mar-24
(Less External Funding)	(201)	111	(90)	962	(90)		(656)	(1,052)	Mar-22	Mar-22
Economic Development Fit Out	990	(390)	600	193	600	202	1,000	1,000	Tender not yet approved	
Dundee Railway Station		36	36	(423)	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	1	38	5	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	58	376	88	306	306	Mar-22	Mar-22
Town Centre Fund	244	287	531	197	531	665	999	999	Aug-20	Oct-21
(Less External Funding)	(244)	(287)	(531)	(197)	(531)	(665)	(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	(1,083)	4,186	2,319	4,186	58,316	83,201	83,087		
Netted Off Receipts	(786)	(1,003)	(1,789)	765	(1,789)	(23,553)	(23,403)	(26,107)		
Gross Expenditure	6,055	(80)	5,975	1,554	5,975	81,869	106,604	109,194		

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 30/09/2021 £'000	Projected Outturn 2021/22 £000	Actual Project Cost to 30/09/2021 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Harris Academy Refurbishment		44	44	4	44	32,311	32,351	32,351	N/A Prior to 1.4.15	
(Less External Funding)						(20,363)	(20,363)	(20,363)		
School Estate Investment	844	(494)	350	2	350	37	60,007	60,007	Tender not yet approved	
Young Persons House (Fairbairn Street Replacement)	1,050	(450)	600	24	600	27	1,580	1,580	Tender not yet approved	
Young Persons Homes Refurbishments	475	19	494	46	494	52	500	500	Dec-21	Dec-21
Early Learning and Childcare 1140 Hours Expansion	1,831	217	2,048	1,722	2,048	13,629	12,997	12,997	Mar-22	Aug-22
Net Expenditure	4,200	(664)	3,536	1,798	3,536	25,693	87,072	87,072		
Receipts						(20,363)	(20,363)	(20,363)		
Gross Expenditure	4,200	(664)	3,536	1,798	3,536	46,056	107,435	107,435		

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 30/09/2021 £'000	Projected Outturn 2021/22 £000	Actual Project Cost to 30/09/2021 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Parks & Open Spaces	2,615	979	3,594	243	3,594	1,215	4,591	4,591	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	95	806	106	912	912	Mar-22	Mar-22
LACD Projects	1,350	207	1,557	90	1,557	283	6,750	6,750	Mar-25	Mar-25
Regional Performance Centre for Sport		225	225	(194)	225	31,921	32,125	32,340	Aug-19	Oct-19
(Less External Funding)		(120)	(120)		(120)	(9,307)	(8,000)	(9,427)	Aug-19	Aug-19
Social Care	1,180	(955)	225		225	252	1,097	1,097	Mar-22	Mar-22
Sustainable Transport	2,687	(2,054)	633	22	633	22	633	633	Mar-24	Mar-24
Less External Funding	(58)		(58)		(58)		(58)	(58)	Mar-22	Mar-22
Low Carbon Transport Initiative - Hydrogen	7,447	(7,447)				53	7,500	7,500	Tender not yet approved	
(Less External Funding)	(4,500)	4,500					(4,500)	(4,500)	Tender not yet approved	
Net Expenditure	11,040	(5,799)	5,241	266	5,241	24,545	39,379	38,167		
Receipts	(5,045)	3,246	(1,799)	10	(1,799)	(9,307)	(14,229)	(15,656)		
Gross Expenditure	16,085	(9,045)	7,040	256	7,040	33,852	53,608	53,823		

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 30/09/2021 £'000	Projected Outturn 2021/22 £000	Actual Project Cost to 30/09/2021 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
CCTV Project		151	151	28	151	1,392	1,515	1,515	Dec-19	Dec-21
(Less External Funding)		(59)	(59)	180	(59)	(231)	(470)	(470)	Dec-19	Sep-21
Coastal Protection Works	7,024	(119)	6,905	3,085	6,905	13,078	21,691	21,691	Mar-24	Mar-24
(Less External Funding)		(300)	(300)		(300)	(262)	(562)	(562)	Mar-22	Mar-22
Broughty Ferry to Monifieth Active Travel Improvements	3,600	(854)	2,746	432	2,746	622	9,067	9,067	Mar-23	Mar-23
(Less External Funding)	(3,600)	854	(2,746)	(117)	(2,746)	(307)	(9,067)	(9,067)	Mar-23	Mar-23
Flood Risk Management	567	(500)	67		67		1,297	1,297	Mar-25	Mar-25
Street Lighting Renewal	1,701	(25)	1,676	533	1,676	533	1,676	1,676	Mar-22	Mar-22
LED Street Lighting Installations	112	(40)	72		72	3,766	4,800	3,838	Mar-22	Mar-22
Road Reconstructions/Recycling	2,500	750	3,250	1,347	3,250	1,347	3,250	3,250	Mar-22	Mar-22
Bridge Assessment Work Programme	1,092	25	1,117	352	1,117	1,021	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	61	650	61	650	650	Mar-22	Mar-22
Smart Cities - Mobility Innovation Living Laboratory 1	329	390	719	284	719	773	1,407	1,407	Mar-21	Dec-21
(Less External Funding)	(128)	(240)	(368)	167	(368)	(304)	(839)	(839)	Mar-21	Dec-21
Road Schemes/Minor Schemes	2,029	472	2,501	640	2,501	640	2,501	2,501	Mar-22	Mar-22
(Less External Funding)	(654)	(79)	(733)		(733)		(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	426	15,848	6,992	15,848	22,014	38,067	37,105		
Receipts	(4,382)	52	(4,330)	230	(4,330)	(1,618)	(12,296)	(12,296)		
Gross Expenditure	19,804	374	20,178	6,762	20,178	23,632	50,363	49,401		

Note 1: The Current approved project cost is either the approved cost as per the tender price, or the revised budgeted figure as per the Capital Plan 2021-26
N/A Prior to 1.4.15 - Approved prior to reports including completion dates

SERVICE PROVISION

Appendix 2

Note 1

Project/Nature of Expenditure	Approved Budget 2021/22 £000	Total Adjusts £000	Revised Budget 2021/22 £000	Expenditure to 30/09/2021 £'000	Projected Outturn 2021/22 £000	Actual Project Cost to 30/09/2021 £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	69	1,516	344	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-23	Mar-23
Contaminated Land	70	8	78		78		78	78	Mar-22	Mar-22
Recycling & Waste Management	258	11	269	104	269	104	269	269	Mar-22	Mar-22
Recycling Initiatives	477	(21)	456	9	456	33	480	480	Mar-22	Mar-22
Riverside Recycling Site	23		23		23		823	823	Mar-22	Mar-22
Baldovie Recycling Centre	224	43	267	4	267	147	410	410	Mar-22	Mar-22
Construction Of Salt Barn	570	40	610	609	610	669	653	670	Aug-21	Aug-21
Purchase Computer Equipment	1,868	(8)	1,860	384	1,860	1,031	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	43	523	294	774	774	Mar-22	Mar-22
Data Centre	206		206	52	206	232	386	386	Mar-22	Mar-22
Asset Management Replacement System	150	(150)					150	150	Tender not yet Approved	
Property Development & Improvement Programme										
Industrial Estates Improvements	253	(23)	230	2	230	47	275	275	Mar-22	Mar-22
Shopping Parade Improvements	280	28	308	8	308	9	309	309	Mar-22	Mar-22
Structural Improvements & Property Upgrades	1,450	(354)	1,096	388	1,096	1,209	1,917	1,917	Mar-22	Mar-22
(Less External Funding)				(2)		(2)			Mar-22	Mar-22
Heating & Ventilation Systems	740	6	746	108	746	253	912	912	Mar-22	Mar-22

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 30/09/2021 £'000	Projected Outturn 2021/22 £000	Actual Project Cost to 30/09/2021 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Roof Replacement/Improvement Programme	835	(80)	755	218	755	778	1,315	1,315	Mar-22	Mar-22
Window Replacement	500	87	587	343	587	576	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	86	191	134	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	116	533	442	859	859	Mar-22	Mar-22
Procurement Costs	132		132		132		132	132	Mar-22	Mar-22
DCA General Upgrades		1	1	1	1	61	61	61	Mar-22	Mar-22
Lifecycle Improvements	1,715	166	1,881	488	1,881	1,046	2,441	2,441	Mar-22	Mar-22
Upgrade of City Square East & West Wing	547	311	858	531	858	4,621	5,000	5,000	Aug-20	Aug-21
Property Rationalisation	568	(488)	80	3	80	3	1,168	1,168	Mar-23	Mar-23
Depot Rationalisation Programme	2,380	(2,080)	300	32	300	57	4,400	4,400	Tender not yet approved	
Sustainable Projects	6,421	(5,746)	675	49	675	151	777	777	Tender not yet approved	
Capitalisation of Borrowing Costs	280		280		280		280	280	Mar-22	Mar-22
Contingency/COVID Capital Expenditure	1,060	(332)	728		728		1,328	1,328	Mar-22	Mar-22
Purchase of Vehicles, Plant & Machinery	3,159	142	3,301	1,369	3,301	1,421	3,353	3,353	Mar-22	Mar-22
(Less Sale of Vehicles & Equipment)		(34)	(34)	(34)	(24)	(34)	(34)	(34)	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	479	544	1,685	1,750	1,750	Mar-22	Mar-22
Less External Funding	(274)	(244)	(518)	60	(518)	(847)	(1,425)	(1,425)	Mar-22	Mar-22

SERVICE PROVISION

Appendix 2

Project/Nature of Expenditure	Note 1									
	Approved Budget 2021/22 £000	Total Adjusts £000	Revised Budget 2021/22 £000	Expenditure to 30/09/2021 £'000	Projected Outturn 2021/22 £000	Actual Project Cost to 30/09/2021 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Local Authority Installation Programme		78	78		78	1	79	79	Mar-21	Mar-21
(Less External Funding)		(78)	(78)	1	(78)		(79)	(79)	Mar-21	Mar-21
Switched on Towns and Cities	331	240	571	238	571	1,090	1,423	1,423	Mar-22	Mar-22
(Less External Funding)	(331)	(240)	(571)	(23)	(571)	(875)	(1,423)	(1,423)	Mar-22	Mar-22
Clean Streets Electric Vehicle Infrastructure - Pop up Chargers	236	105	341	22	341	177	543	496	Mar-21	Dec-21
(Less External Funding)	(236)	(105)	(341)	41	(341)	(114)	(543)	(496)	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	224	1,019	624	1,019	637	1,032	1,032	Mar-22	Mar-22
(Less External Funding)	(795)	(224)	(1,019)	13	(1,019)		(1,032)	(1,032)	Mar-22	Mar-22
Smart Cities - Mobility Innovation Living Laboratory - 2		262	262	3	262	3	172	172	Aug-21	Dec-21
(Less External Funding)		(155)	(155)		(155)		(65)	(65)	Aug-21	Dec-21
Net Expenditure	29,582	(9,333)	20,249	7,115	20,259	18,750	40,033	40,050		
Netted Off Receipts	(1,832)	(1,102)	(2,934)	97	(2,924)	(4,390)	(7,380)	(7,333)		
Gross Expenditure	31,414	(8,231)	23,183	7,018	23,183	23,140	47,413	47,383		

Note 1: The Current approved project cost is either the approved cost as per the tender price, or the revised budgeted figure as per the Capital Plan 2021-26
 N/A Prior to 1.4.15 - Approved prior to reports including completion dates

BUILDING STRONG COMMUNITIES - NON HOUSING HRA ELEMENT

Project/Nature of Expenditure	Note 1									
	Approved Budget 2021/22 £000	Total Adjusts £000	Revised Budget 2021/22 £000	Expenditure to 30/09/2021 £'000	Projected Outturn 2021/22 £000	Actual Project Cost to 30/09/2021 £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	77	791	93	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	3	92	52	141	141	Jun-21	Aug-21
(Less External Funding)		(89)	(89)	(3)	(89)	(5)	(91)	(91)	Jun-21	Aug-21
Community Centres	400	(293)	107		107		1,003	1,003	Tender not yet approved	
Mill O Mains	1,392	1,448	2,840	1,392	2,840	1,767	3,265	3,265	Feb-22	Feb-22
Net Expenditure	2,484	1,447	3,931	1,469	3,931	13,467	17,155	16,875		
Receipts		(89)	(89)	(3)	(89)	(1,325)	(1,411)	(1,411)		
Gross Expenditure	2,484	1,536	4,020	1,472	4,020	14,792	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 30/09/2021	Projected Outturn 2021/22 £000	Actual Project Cost to 30/09/2021 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Free from Serious Disrepair - Roofs	3,556	(789)	2,767	580	2,767	2,188	4,375	4,375	Mar-22	Mar-22
Roughcast/Walls	500		500	118	500	506	924	924	Mar-22	Mar-22
Windows	3,208	(1,585)	1,623	387	1,623	1,777	3,013	3,013	Mar-22	Mar-22
Energy Efficient										
External Insulation and Cavity Fill	8,537	(4,548)	3,989	126	3,989	3,830	7,693	7,693	Mar-22	Mar-22
Heating Replacement	1,663	12	1,675	405	1,675	1,181	2,451	2,451	Mar-22	Mar-22
Boiler Replacement	50		50	14	50	42	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	36	150	40	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	506	1,217	6,965	8,357	8,357	Jan-21	Dec-21
MSD Fire Safety Measures	1,880		1,880	39	1,880	116	4,241	4,241	Dec-22	Dec-22
MSD Lifts	90		90		90					
Multi Storey Development Improvements	1,162	(510)	652	235	652	1,284	1,705	1,705	Mar-22	Mar-22
Electrical Upgrading	20		20	1	20	1	20	20	Tender not yet Approved	

BUILDING STRONG COMMUNITIES - HOUSING REVENUE ACCOUNT ELEMENT

Project/Nature of Expenditure	Note 1									
	Approved Budget 2021/22 £000	Total Adjusts £000	Revised Budget 2021/22 £000	Expenditure to 30/09/2021	Projected Outturn 2021/22 £000	Actual Project Cost to 30/09/2021 £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	404	850	404	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	60	451		451	451	Mar-22	Mar-22
Modern Facilities & Services										
Increased Supply of Council Housing	13,120	(8,831)	4,289	242	4,289	19,864	18,367	19,256	Mar-21	TBC
(Less External Funding)	(4,720)	3,658	(1,062)		(1,062)	(9,810)	(10,463)	(11,232)	Mar-22	Mar-22
Demolitions	202		202	100	202	287	383	389	Mar-22	Mar-22
Community Care										
Sheltered Lounge/Warden Call System Upgrades	530	(78)	452	3	452	3	452	452	May-22	May-22
Net Expenditure	32,509	(12,384)	20,125	3,256	20,125	29,044	43,865	44,057		
Receipts	(4,720)	3,658	(1,062)		(1,062)	(9,810)	(10,463)	(11,232)		
Gross Expenditure	37,229	(16,042)	21,187	3,256	21,187	38,854	54,328	55,289		

Note 1: The Current approved project cost is either the approved cost as per the tender price, or the revised budgeted figure as per the Capital Plan 2021-26

	<u>Approved Capital Budget 2021/22 £000</u>	<u>Total Budget Adjustments £000</u>	<u>Revised Capital Budget 2021/22 £000</u>	<u>Actual Spend to 30 Sep 2021 £000</u>	<u>Projected Outturn 2021/22 £000</u>	<u>Variance £000</u>	<u>Actual Spend to 30.9.2021 as a % of Revised Budget</u>
BUILDING STRONG COMMUNITIES - HOUSING HRA ELEMENT							
Capital Expenditure 2021/22							
Free from Serious Disrepair - Roofs	3,556	(789)	2,767	580	2,767	-	21%
Roughcast/Walls	500		500	118	500	-	24%
Free from Serious Disrepair - Windows	3,208	(1,585)	1,623	387	1,623	-	24%
Energy Efficiency - External Insulation and Cavity Fill	8,537	(4,548)	3,989	126	3,989	-	3%
Energy Efficiency - Heating Replacement	1,663	12	1,675	405	1,675	-	24%
Energy Efficiency - Boiler replacement	50		50	14	50	-	28%
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	506	1,217	-	42%
Healthy, Safe & Secure - MSD Fire Safety Improvements	1,880		1,880	39	1,880	-	2%
Multi Storey Development Improvements	1,252	(510)	742	235	742	-	32%
Electrical Upgrading	20		20	1	20	-	5%
Miscellaneous - Fees	83		83		83	-	0%
Miscellaneous - Disabled Adaptations	850		850	404	850	-	48%
Integrated Management System	137		137		137	-	0%
Water Pumps and Tanks	447	4	451	60	451	-	13%
Increase Supply of Council Housing	13,120	(8,831)	4,289	242	4,289	-	6%
Demolitions	202		202	100	202	-	50%
Community Care - Sheltered Lounge/Warden Call System Upgrades	530	(78)	452	3	452	-	1%
Capital Expenditure 2021/22	37,229	(16,042)	21,187	3,256	21,187		15%
Capital Resources 2021/22							
Expenditure Funded from Borrowing	26,909	(10,655)	16,254	3,254	16,254	-	
Capital Receipts, Grants & Contributions - project specific							
Scottish Government Grants	4,720	(3,658)	1,062		1,062	-	
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	42	2,352	-	
Sale of Assets to Fleming Trust	2,000	(1,381)	619		619	-	
	37,229	(16,042)	21,187	3,256	21,187		
Capital Expenditure as % of Capital Resources	100%		100%		100%		