

REPORT TO: POLICY AND RESOURCES COMMITTEE – 7 MARCH 2022
REPORT ON: CAPITAL EXPENDITURE MONITORING 2021/22
REPORT BY: EXECUTIVE DIRECTOR OF CORPORATE SERVICES
REPORT NO: 79-2022

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 2021/22 expenditure and for the projected total cost as at 31 January 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 and Brexit, due to a shortage of raw materials and market demand as economies look to rebuild. 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 2021/22 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 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 January 2022 is 63% of the Revised Budget 2021/22 compared to 51% for the same period last year.

5.2 2021/22 Expenditure Variations

Appendix 1, which details the position to the end of January 2022, shows a revised projected outturn for 2021/22 of £49.973m, a decrease of £3.443m since the last capital monitoring report was submitted to Policy and Resources Committee on 21 February 2022 (Report 42-2022, Article IX refers). The main reasons for the movement are detailed in points 5.2.1 to 5.2.12 below:

- 5.2.1 Social Care (Health, Care & Wellbeing) - Reduction in projected expenditure of £155,000 in 2021/22 on Strategic Funding for Older People and Adults. It is anticipated that the works to MacKinnon Centre will progress and complete during 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.
- 5.2.2 Road Schemes/Minor Schemes (Community Safety & Justice) - Reduction in projected expenditure of £252,000 in 2021/22 on Footpaths and Unadopted Footpaths. Resources are being concentrated on delivering the Scottish Government Cycling, Walking and Safer Streets programme funded by a capital grant which has to be utilised by the end of the financial 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.
- 5.2.3 Council Roads and Footpaths – Other (Community Safety & Justice) - Reduction in projected expenditure in 2021/22 of £117,000. The Programme of works is on-going but is has been impacted by the global supply chain issues and staff shortages. The budget has been rephased to reflect the latest projected programme of works. 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 Contingency/Covid Capital Expenditure (Service Provision) – Reduction in projected expenditure in 2021/22 of £466,000. This budget, in the main, is earmarked for specific projects, which are now not anticipated to progress until 2022/23. There will be a reduction in borrowing in 2021/22 and a corresponding increase in 2022/23.
- 5.2.5 Purchase of Computer Equipment (Service Provision) – Reduction in projected expenditure of £400,000 in 2021/22. Supply chain issues continue to cause delays in the delivery of equipment. A significant amount of equipment ordered in autumn 2021 is not now expected to be delivered until 2022/23. There will be a reduction in borrowing in 2021/22 and a corresponding increase in 2022/23.
- 5.2.6 Smart Cities/ICT Investment (Service Provision) – Reduction in projected expenditure of £130,000 in 2021/22. Agreeing the project plan for the heavily linked CX Housing System is leading to expenditure on Total Mobile moving into 2022/23. There will be a reduction in borrowing in 2021/22 and a corresponding increase in 2022/23.
- 5.2.7 Sustainability & Low Carbon Projects (Service Provision) – Additional expenditure of £200,000 in 2021/22. The progress on-site for phase 3 of the Non Domestic Energy Efficiency programme has been better than originally forecast. There will be an increase in borrowing in 2021/22 and a corresponding decrease in 2022/23. The overall cost of the project remains unchanged.
- 5.2.8 Property Development & Improvement Programme (Service Provision) – Reduction in projected expenditure of £1.170m in 2021/22. The programme of works has been reviewed and the budgets re profiled based on when the works now can take place due to global shortage of raw materials and components. Some of the works have to be undertaken during school holidays and are programmed to be carried out in 2022/23.

- 5.2.9 Street Lighting Renewal (Community Safety & Justice) – Reduction in projected expenditure of £536,000 in 2021/22. Staff involvement in several major Capital Projects and covid 19 has impacted on staff resources availability to deliver the street lighting renewal programme. In addition, the global supply chain issues have affected progress. 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 School Estate Investment – East End Community Campus (Children & Families) – Additional expenditure of £430,000 in 2021/22. The earlier than anticipated completion of the feasibility stage, means the project has moved on to the pre-construction stage of the design, with stage payments in accordance with the Procurement Hub framework for design etc. There will be an increase in borrowing in 2021/22 and a corresponding decrease in 2022/23. The overall cost of the project remains unchanged.
- 5.2.11 Harris Academy Extension (Children & Families) – Reduction in projected expenditure of £195,000 in 2021/22. The feasibility stage of the project continues to be developed with the pre-construction stage commencing in the near future. The budget will be required in 2022/23. There will be a reduction in external funding in 2021/22 and a corresponding increase in 2022/23. The timescales for the delivery of the project remain unchanged.
- 5.2.12 Sustainable Transport (Health, Care & Wellbeing) – Reduction in projected expenditure of £162,000 in 2021/22. Following finalisation of projects completed and accounting for residual contingency provisions, the balance has been carried forward to fund future years sustainable transport and infrastructure projects. There will be a reduction in borrowing in 2021/22 and a corresponding increase in future years.
- 5.3 Projected capital expenditure as a percentage of projected capital resources is currently standing at 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	30,373	(2,762)	27,611	27,611	-
General Capital Grant	12,963		12,963	12,963	-
Capital Grants & Contributions	8,816	(177)	8,639	8,639	-
Capital Receipts – Sale of Assets	<u>1,500</u>	<u>(740)</u>	<u>760</u>	<u>760</u>	-
	<u>53,652</u>	<u>(3,679)</u>	<u>49,973</u>	<u>49,973</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)	49,973

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)

Town Centre Fund (Work & Enterprise) – The 2019/20 programme was due to complete November 2021. Due to longer delivery timescales of raw materials, components and shortages in skilled labour the completion date now agreed with the Scottish Government is March 2022.

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

6 **HOUSING HRA - CURRENT POSITION**

6.1 2021/22 Expenditure Variations

Appendix 3 details the total projected gross expenditure for 2021/22 and how this projected expenditure is funded. Actual expenditure to 31 January 2022 is 54% of the revised budget 2021/22 compared to 59% for the same period last year.

Officers are constantly reviewing the capital programme to ascertain the impact of Covid 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 £14.072m, an increase of £23,000 since the last capital monitoring report was submitted to Policy and Resources Committee on 21 February 2022 (Report 42-2022, Article IX refers). The main reasons for this movement are detailed in points 6.1.1 to 6.1.2 below.

6.1.1 Free from Serious Disrepair – Windows – The projected expenditure has decreased within the last month by £109,000 in 2021/22. The projected decrease is mainly due to slippage within the programme meaning projects will now complete in 2022/23.

6.1.2 Multi Storey Development Improvements – The projected expenditure in 2021/22 has increased within the last month by £233,000. The increase in projected expenditure is mainly due to the Dallfield Communal Lighting Upgrade programme which has now been updated to reflect the latest estimates provided by the contractor taking into account additional works and increased material costs.

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

6.2 Projected capital expenditure as a percentage of projected capital resources is currently standing at 100%. Project cashflows, for phasing of budgets, are constantly being reviewed.

6.3 The table below shows the latest position regarding the funding of the 2021/22 programme: -

	Approved Budget £000	Adjustments £000	Revised Budget £000	Projected Outturn £000	Variance £000
Borrowing	12,657	348	13,005	13,005	-
Capital Grants & Contributions	-	-	-	-	-
CFCR	450	-	450	450	-
Capital Receipts – Sale of Assets	1,590	(1,423)	167	167	-
Receipts from Owners	<u>450</u>	<u>-</u>	<u>450</u>	<u>450</u>	<u>-</u>
	<u>15,147</u>	<u>(1,075)</u>	<u>14,072</u>	<u>14,072</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)	14,072

6.4 Projected Total Cost Variations

Multi Storey Development Improvements – Dallfield Communal Lighting Upgrade programme projected total cost is estimated at £1.223m, an increase of £249,000 compared with the approved tender report. Covid protection levels resulted in delays in the programme which has now been updated to reflect the latest estimates provided by the contractor taking into account additional works and increased material costs. The programme is estimated to complete by 31 March 2022.

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 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 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

24 FEBRUARY 2022

2021/22 DUNDEE CITY COUNCIL CAPITAL EXPENDITURE MONITORING TO 31 JANUARY 2022

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 31.01.2022 as a % of Revised Budget</u>
GENERAL SERVICES							
<u>Capital Expenditure</u>							
Work and Enterprise	4,465	(125)	4,340	3,200	4,340	-	74%
Children & Families	3,615	235	3,850	2,791	3,850	-	72%
Health, Care & Wellbeing	3,550	(298)	3,252	955	3,252	-	29%
Community Safety & Justice	17,979	(979)	17,000	11,101	17,000	-	65%
Service Provision	20,315	(2,421)	17,894	10,262	17,894	-	57%
Building Strong Communities - Non Housing HRA Element	3,728	(91)	3,637	3,122	3,637	-	86%
Capital Expenditure 2021/22	53,652	(3,679)	49,973	31,431	49,973	-	63%
<u>Capital Resources</u>							
Expenditure Funded from Borrowing	30,373	(2,762)	27,611	18,423	27,611		
General Capital Grant	12,963		12,963	11,542	12,963		
Capital Grants & Contributions - project specific	8,816	(177)	8,639	787	8,639		
Capital Receipts - Sale of Assets	1,500	(740)	760	679	760		
Capital Resources 2021/22	53,652	(3,679)	49,973	31,431	49,973		
Capital Expenditure as % of Capital Resources	100%		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 31/01/2022 £'000	Projected Outturn 2021/22 £000	Actual Project Cost to 31/01/2022 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/Actual Completion Date
Central Waterfront	3,011		3,011	2,464	3,011	26,749	42,488	42,488	Mar-24	Mar-24
(Less External Funding)	(90)		(90)	962	(90)		(1,052)	(1,052)	Mar-22	Mar-22
Economic Development Fit Out	600		600	574	600	583	1,000	1,000	Mar-22	Mar-22
Dundee Railway Station	36		36	(417)	36	40,137	38,000	40,590	Dec-17	Jul-18
(Less External Funding)						(8,316)	(6,008)	(8,316)	Dec-17	Jul-18
City Quay	38		38	1	38	5	42	42	Mar-23	Mar-23
Lochee Community Regeneration	25	(25)					25	25	Mar-22	Mar-22
Vacant & Derelict Land Fund Programme							341	341	Tender not yet approved	
(Less External Funding)							(341)	(341)	Tender not yet approved	
Tay Cities							4,050	4,050	Tender not yet approved	
District Shopping	124		124	100	124	130	306	306	Mar-22	Mar-22
Town Centre Fund	531		531	478	531	946	999	999	Aug-20	Mar-22
(Less External Funding)	(531)		(531)	(478)	(531)	(946)	(999)	(999)	Aug-20	Mar-22
Place Based Investment	100	(100)					827	827	Tender not yet approved	
(Less External Funding)	(100)	100					(827)	(827)	Tender not yet approved	
Net Expenditure	3,744	(25)	3,719	3,684	3,719	59,288	78,851	79,133		
Netted Off Receipts	(721)	100	(621)	484	(621)	(9,262)	(9,227)	(11,535)		
Gross Expenditure	4,465	(125)	4,340	3,200	4,340	68,550	88,078	90,668		

Note 1: The Current approved project cost is either the approved cost as per the tender price, or the revised budgeted figure as per the Capital Plan 2022-27

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

CHILDREN & FAMILIES

Note 1

Project/Nature of Expenditure	Approved Budget 2021/22 £000	Total Adjusts £000	Revised Budget 2021/22 £000	Expenditure to 31/01/2022 £'000	Projected Outturn 2021/22 £000	Actual Project Cost to 31/01/2022 £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)		
Harris Academy Extension	200	(195)	5	1	5		4,200	4,200	Tender not yet approved	
(Less External Funding)	(200)	195	(5)		(5)		(4,200)	(4,200)	Tender not yet approved	
School Estate investment-East End Community Campus	350	430	780	529	780	557	67,000	67,000	Tender not yet approved	
Young Persons House (Fairbairn Street Replacement)	300		300	181	300	184	2,580	2,580	Tender not yet approved	
Young Persons Homes Refurbishments	494		494	237	494	243	500	500	Dec-21	Mar-22
Early Learning and Childcare 1140 Hours Expansion	2,048		2,048	1,773	2,048	12,672	12,997	12,997	Mar-22	Aug-22
C02 Monitoring Equipment in Schools	179		179	66	179		179	179	Tender not yet approved	
(Less External Funding)	(179)		(179)	(66)	(179)		(179)	(179)	Tender not yet approved	
Net Expenditure	3,236	430	3,666	2,725	3,666	25,604	95,065	95,065		
Receipts	(379)	195	(184)	(66)	(184)	(20,363)	(24,742)	(24,742)		
Gross Expenditure	3,615	235	3,850	2,791	3,850	45,967	119,807	119,807		

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

Note 1

Project/Nature of Expenditure	Approved Budget 2021/22 £000	Total Adjusts £000	Revised Budget 2021/22 £000	Expenditure to 31/01/2022 £'000	Projected Outturn 2021/22 £000	Actual Project Cost to 31/01/2022 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Parks & Open Spaces	2,265	23	2,288	698	2,288	1,529	3,284	3,284	Mar-22	Mar-22
(Less External Funding)	(730)		(730)	(15)	(730)	(25)	(1,671)	(1,671)	Mar-22	Mar-22
Sports Facilities	205	(104)	101	95	101	106	207	207	Mar-22	Mar-22
LACD Projects	385	100	485	311	485	416	14,938	14,938	Mar-27	Mar-27
Regional Performance Centre for Sport	225		225	(173)	225	31,942	32,125	32,340	Aug-19	Oct-19
(Less External Funding)	(120)		(120)	(33)	(120)	(9,307)	(8,000)	(9,427)	Aug-19	Oct-19
Social Care	225	(155)	70		70	252	452	452	Mar-22	Mar-22
Sustainable Transport	245	(162)	83	24	83	24	83	83	Mar-22	Mar-22
Less External Funding	(58)		(58)		(58)		(58)	(58)	Mar-22	Mar-22
Low Carbon Transport Initiative - Hydrogen						53	53	53	Tender not yet approved	
(Less External Funding)	(53)		(53)		(53)		(53)	(53)	Tender not yet approved	
Net Expenditure	2,589	(298)	2,291	907	2,291	24,990	41,360	40,148		
Receipts	(961)		(961)	(48)	(961)	(9,332)	(9,782)	(11,209)		
Gross Expenditure	3,550	(298)	3,252	955	3,252	34,322	51,142	51,357		

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
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 31/01/2022 £'000	Projected Outturn 2021/22 £000	Actual Project Cost to 31/01/2022 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
CCTV Project	151		151	51	151	1,415	1,515	1,515	Dec-19	Jan-21
(Less External Funding)	(59)		(59)	180	(59)	(231)	(470)	(470)	Dec-19	Dec-21
Coastal Protection Works	6,220		6,220	4,553	6,220	14,546	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	910	(12)	898	475	898	665	9,067	10,819	Mar-24	Mar-24
(Less External Funding)	(910)	12	(898)	(117)	(898)	(307)	(9,067)	(10,819)	Mar-24	Mar-24
Flood Risk Management	67		67		67		67	67	Mar-26	Mar-26
Street Lighting Renewal	1,676	(536)	1,140	924	1,140	924	1,676	1,140	Mar-22	Mar-22
LED Street Lighting Installations	72	(62)	10		10	3,766	4,800	3,838	Mar-22	Mar-22
Road Reconstructions/Recycling	3,250	50	3,300	2,385	3,300	2,385	3,250	3,250	Mar-22	Mar-22
Bridge Assessment Work Programme	1,117		1,117	750	1,117	1,392	1,759	1,759	Mar-22	Mar-22
(Less External Funding)						(115)	(115)	(115)	Mar-22	Mar-22
Council Roads and Footpaths - Other	650	(117)	533	311	533	311	650	650	Mar-22	Mar-22
Smart Cities - Mobility Innovation Living Laboratory 1	719		719	450	719	939	1,208	1,208	Mar-21	Jan-22
(Less External Funding)	(368)		(368)	113	(368)	(358)	(839)	(839)	Mar-21	Dec-21
Road Schemes/Minor Schemes	2,301	(302)	1,999	1,168	1,999	1,168	1,999	1,999	Mar-22	Mar-22
(Less External Funding)	(733)		(733)		(733)		(733)	(733)	Mar-22	Mar-22
Low Emission Zone	846		846	34	846	433	1,245	1,245	Mar-22	Mar-22
(Less External Funding)	(846)		(846)		(846)	(399)	(1,245)	(1,245)	Mar-22	Mar-22
Net Expenditure	14,763	(967)	13,796	11,277	13,796	26,272	35,896	34,398		
Receipts	(3,216)	12	(3,204)	176	(3,204)	(1,672)	(13,031)	(14,783)		
Gross Expenditure	17,979	(979)	17,000	11,101	17,000	27,944	48,927	49,181		

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 2021/22 £000	Total Adjusts £000	Revised Budget 2021/22 £000	Expenditure to 31/01/2022 £'000	Projected Outturn 2021/22 £000	Actual Project Cost to 31/01/2022 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Demolition of Surplus Properties & Remediation Works	316		316	76	316	350	592	592	Mar-22	Mar-22
Bell Street MSCP							850	850	Mar-23	Mar-23
Cemeteries	119		119	10	119	17	126	126	Mar-23	Mar-23
Contaminated Land	78		78		78		78	78	Mar-22	Mar-22
Recycling & Waste Management	228	88	316	171	316	171	316	316	Mar-22	Mar-22
(Less External Funding)		(88)	(88)		(88)					
Recycling Initiatives	110		110	78	110	102	134	134	Mar-22	Mar-22
Riverside Recycling Site	10		10		10		823	823	Mar-22	Mar-22
Baldovie Recycling Centre	20		20	4	20	147	163	163	Mar-22	Mar-22
Construction Of Salt Barn	610		610	610	610	670	670	670	Aug-21	Aug-21
Purchase Computer Equipment	1,859	(300)	1,559	1,218	1,559	1,865	2,206	2,206	Mar-22	Mar-22
(Less External Funding)	(2)		(2)	(1)	(2)	(648)	(650)	(650)	Mar-22	Mar-22
Replacement of Major Departmental Systems	257	(242)	15	(12)	15	2,512	2,539	2,539	Mar-22	Mar-22
Purchase Desktop Collaboration Platform	700	(30)	670	605	670	1,219	1,841	1,841	Mar-23	Mar-23
Smart Cities Digital/ICT Investment	223	(130)	93	43	93	294	344	344	Mar-22	Mar-22
Data Centre	206	(103)	103	103	103	283	283	283	Mar-22	Mar-22
Asset Management Replacement System							150	150	Tender not yet Approved	
Property Development & Improvement Programme										
Industrial Estates Improvements	130		130	9	130	55	176	176	Mar-22	Mar-22
Shopping Parade Improvements	33		33	12	33	20	41	41	Mar-22	Mar-22
Structural Improvements & Property Upgrades	1,096	(350)	746	510	746	1,331	1,567	1,567	Mar-22	Mar-22
(Less External Funding)				(2)		(2)				
Heating & Ventilation Systems	346	(100)	246	196	246	253	412	412	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 31/01/2022 £'000	Projected Outturn 2021/22 £000	Actual Project Cost to 31/01/2022 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Roof Replacement/Improvement Programme	555	(250)	305	229	305	789	865	865	Mar-22	Mar-22
Window Replacement	671		671	438	671	670	904	904	Mar-22	Mar-22
Electrical Upgrades	96	(50)	46	1	46	112	157	157	Mar-22	Mar-22
Toilet Upgrades	521	(270)	251	180	251	228	299	299	Mar-22	Mar-22
Disabled Access	77		77	29	77	54	102	102	Mar-22	Mar-22
Health & Safety Works	363	(60)	303	216	303	536	629	629	Mar-22	Mar-22
Procurement Costs	132		132	132	132	132	132	132	Mar-22	Mar-22
DCA General Upgrades	1		1	2	1	62	61	61	Mar-22	Mar-22
Lifecycle Improvements	981	(150)	831	631	831	1,106	1,391	1,391	Mar-22	Mar-22
Upgrade of City Square East & West Wing	858		858	559	858	4,649	5,000	5,000	Aug-20	Aug-21
Property Rationalisation	80		80	3	80	3	1,168	1,168	Mar-23	Mar-23
Depot Rationalisation Programme	300		300	34	300	59	4,400	4,400	Tender not yet approved	
Sustainable Projects	675	200	875	800	875	902	977	977	Tender not yet approved	
Capitalisation of Borrowing Costs	280	(280)							Mar-22	Mar-22
Contingency/COVID Capital Expenditure	728	(436)	292		292		1,078	1,078	Mar-22	Mar-22
Purchase of Vehicles, Plant & Machinery	3,127	16	3,143	1,560	3,143	1,535	3,195	3,195	Mar-22	Mar-22
(Less Sale of Vehicles & Equipment)	(34)	(16)	(50)	(49)	(50)	(49)	(50)	(50)	Mar-22	Mar-22
Go Ultra Low City Scheme						1,550	1,550	1,550	Mar-22	Mar-22
(Less External Funding)						(1,494)	(1,494)	(1,494)	Mar-22	Mar-22
ULEV Taxi Infrastructure						379	379	379	Mar-22	Mar-22
(Less External Funding)						(379)	(379)	(379)	Mar-22	Mar-22
Low Carbon Travel & Transport Challenge Fund for Multi Storey EV Charging Hubs	697		697	586	697	1,790	1,750	1,750	Mar-22	Mar-22
Less External Funding	(518)		(518)	(258)	(518)	(1,165)	(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 31/01/2022 £'000	Projected Outturn 2021/22 £000	Actual Project Cost to 31/01/2022 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Local Authority Installation Programme	58	17	75		75	1	76	76	Mar-22	Mar-22
(Less External Funding)	(58)	(17)	(75)	1	(75)		(76)	(76)	Mar-22	Mar-22
Switched on Towns and Cities	477	46	523	523	523	1,375	1,375	1,375	Mar-22	Mar-22
(Less External Funding)	(477)	(46)	(523)	(349)	(523)	(1,201)	(1,375)	(1,375)	Mar-22	Mar-22
Clean Streets Electric Vehicle Infrastructure - Pop up Chargers	132		132	31	132	186	543	287	Mar-21	Mar-22
(Less External Funding)	(132)		(132)	(22)	(132)	(177)	(543)	(287)	Mar-21	Mar-22
Switched on Fleets - Part 1 2020/21 - Infrastructure	19		19	10	19	51	60	60	Jan-21	Dec-21
(Less External Funding)	(19)		(19)	41	(19)		(60)	(60)	Jan-21	Jan-21
Switched on Fleets - Part 2 - Zero Emission Vehicle and Charge Point Infrastructure Procurement	783		783	648	783	661	1,032	1,032	Mar-22	Mar-22
(Less External Funding)	(783)		(783)	(614)	(783)	(627)	(1,032)	(1,032)	Mar-22	Mar-22
Smart Cities - Mobility Innovation Living Laboratory - 2	2,363	(37)	2,326	17	2,326	17	2,904	2,904	Dec-22	Dec-22
(Less External Funding)	(1,427)	37	(1,390)		(1,390)		(3,358)	(3,358)	Mar-22	Mar-22
Net Expenditure	16,865	(2,551)	14,314	9,009	14,314	20,394	32,896	32,896		
Netted Off Receipts	(3,450)	(130)	(3,580)	(1,253)	(3,580)	(5,742)	(10,442)	(10,186)		
Gross Expenditure	20,315	(2,421)	17,894	10,262	17,894	26,136	43,338	43,082		

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 2021/22 £000	Total Adjusts £000	Revised Budget 2021/22 £000	Expenditure to 31/01/2022 £'000	Projected Outturn 2021/22 £000	Actual Project Cost to 31/01/2022 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
NON HOUSING HRA ELEMENT										
Community Regeneration Fund	764	(141)	623	156	623	141	639	639	Mar-22	Mar-22
Menzieshill - Community Provision	32		32	1	32	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	92		92	81	92	130	141	141	Jun-21	Aug-21
(Less External Funding)	(89)		(89)	(80)	(89)	(82)	(91)	(91)	Jun-21	Aug-21
Mill O Mains	2,840	50	2,890	2,884	2,890	3,259	3,265	3,265	Feb-22	Feb-22
Net Expenditure	3,639	(91)	3,548	3,042	3,548	15,009	15,884	15,546		
Receipts	(89)		(89)	(80)	(89)	(82)	(91)	(91)		
Gross Expenditure	3,728	(91)	3,637	3,122	3,637	15,091	15,975	15,637		

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 2021/22 £000	Total Adjusts £000	Revised Budget 2021/22 £000	Expenditure to 31/01/2022	Projected Outturn 2021/22 £000	Actual Project Cost to 31/01/2022 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Free from Serious Disrepair - Roofs	2,262	(89)	2,173	1,154	2,173	2,762	3,781	3,781	Mar-22	Mar-22
Roughcast/Walls	500	46	546	246	546	540	970	970	Mar-22	Mar-22
Windows	1,378	(80)	1,298	757	1,298	2,147	2,688	2,688	Mar-22	Mar-22
Energy Efficient										
External Insulation and Cavity Fill	2,520	(202)	2,318	1,292	2,318	1,467	2,493	2,493	Mar-22	Mar-22
Heating Replacement	1,676	(1)	1,675	1,035	1,675	1,811	2,451	2,451	Mar-22	Mar-22
Boiler Replacement	50		50	19	50	19	50	50	Tender not yet Approved	
Renewable Initiatives/Gas Services	10	(10)								
Healthy, Safe and Secure										
Door Entry System/Secure Doors	60		60	52	60	56	60	60	Mar-22	Mar-22
Door Entry Replacement	50	(50)							Tender not yet Approved	
Fire - Detection - Smoke Detector Programme	1,017	(17)	1,000	794	1,000	7,253	8,357	8,357	Jan-21	Feb-22
MSD Fire Safety Measures	1,880	(530)	1,350	372	1,350	449	4,241	3,885	Dec-22	Dec-22
MSD Lifts	90		90	(1)	90		90	90	Tender not yet Approved	
Multi Storey Development Improvements	477	236	713	391	713	1,425	1,752	1,752	Mar-22	Mar-22
Electrical Upgrading	1		1	1	1	1			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 31/01/2022	Projected Outturn 2021/22 £000	Actual Project Cost to 31/01/2022 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Miscellaneous										
Fees	83		83	6	83	6	83	83	Mar-22	Mar-22
Disabled Adaptations	850		850	670	850	670	850	850	Mar-22	Mar-22
Integrated Management System	137	(137)				366	753	819	Mar-21	Mar-23
Water Pumps & Tanks	463		463	183	463	183	463	463	Mar-22	Mar-22
Modern Facilities & Services										
Increased Supply of Council Housing	1,069	(149)	920	468	920	20,090	18,367	19,176	Mar-21	TBC
(Less External Funding)						(9,810)	(9,401)	(10,170)	Mar-22	Mar-22
Demolitions	202	(12)	190	103	190	290	383	377	Mar-22	Mar-22
Community Care										
Sheltered Lounge/Warden Call System Upgrades	372	(80)	292	7	292	7	292	292	May-22	May-22
Net Expenditure	15,147	(1,075)	14,072	7,549	14,072	29,732	38,723	38,467		
Receipts						(9,810)	(9,401)	(10,170)		
Gross Expenditure	15,147	(1,075)	14,072	7,549	14,072	39,542	48,124	48,637		

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 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 Jan 2022 £000</u>	<u>Projected Outturn 2021/22 £000</u>	<u>Variance £000</u>	<u>Actual Spend to 31.1.2022 as a % of Revised Budget</u>
BUILDING STRONG COMMUNITIES - HOUSING HRA ELEMENT							
Capital Expenditure 2021/22							
Free from Serious Disrepair - Roofs	2,262	(89)	2,173	1,154	2,173	-	53%
Roughcast/Walls	500	46	546	246	546	-	45%
Free from Serious Disrepair - Windows	1,378	(80)	1,298	757	1,298	-	58%
Energy Efficiency - External Insulation and Cavity Fill	2,520	(202)	2,318	1,292	2,318	-	56%
Energy Efficiency - Heating Replacement	1,676	(1)	1,675	1,035	1,675	-	62%
Energy Efficiency - Boiler replacement	50		50	19	50	-	38%
Renewable Initiatives/Gas Services	10	(10)					
Healthy, Safe & Secure - Door Entry System & Secure Doors	60		60	52	60	-	87%
Healthy, Safe & Secure - Door Entry Replacement	50	(50)					
Healthy, Safe & Secure - Fire Detection - Smoke Detection Programme	1,017	(17)	1,000	794	1,000	-	79%
Healthy, Safe & Secure - MSD Fire Safety Improvements	1,880	(530)	1,350	372	1,350	-	28%
Multi Storey Development Improvements	567	236	803	390	803	-	49%
Electrical Upgrading	1		1	1	1	-	100%
Miscellaneous - Fees	83		83	6	83	-	7%
Miscellaneous - Disabled Adaptations	850		850	670	850	-	79%
Integrated Management System	137	(137)					
Water Pumps and Tanks	463		463	183	463	-	40%
Increase Supply of Council Housing	1,069	(149)	920	468	920	-	51%
Demolitions	202	(12)	190	103	190	-	54%
Community Care - Sheltered Lounge/Warden Call System Upgrades	372	(80)	292	7	292	-	2%
Capital Expenditure 2021/22	15,147	(1,075)	14,072	7,549	14,072		54%
Capital Resources 2021/22							
Expenditure Funded from Borrowing	12,657	348	13,005	7,393	13,005		
Capital Receipts, Grants & Contributions - project specific							
Scottish Government Grants						-	
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	(11)	450	-	
Capital Receipts:-							
Sale of Assets - Land	1,555	(1,423)	132	132	132	-	
Sale of Assets to Fleming Trust						-	
Sale of Council House	35		35	35	35	-	
Capital Expenditure as % of Capital Resources	100%		100%		100%		

