

REPORT TO: POLICY AND RESOURCES COMMITTEE – 9 JANUARY 2023

REPORT ON: CAPITAL EXPENDITURE MONITORING 2022/23

REPORT BY: EXECUTIVE DIRECTOR OF CORPORATE SERVICES

REPORT NO: 01–2023

1 PURPOSE OF REPORT

1.1 To appraise Elected Members of the latest position regarding the Council's Capital Plan 2023-28.

2 RECOMMENDATION

2.1 It is recommended that the Committee note the latest position regarding the Council's Capital Plan 2023-28.

3 FINANCIAL IMPLICATIONS

3.1 This report shows the latest projections for 2022/23 expenditure and for the projected total cost as at 30 November 2022.

Appendix 1, which details the General Services position to the end of November 2022, shows a revised projected outturn for 2022/23 of £52.179m, a decrease of £4.022m since the last Capital monitoring report was approved at Policy and Resources Committee on 5 December 2022 (Report 316-2022, Article VII refers).

Appendix 3, which details the Housing HRA position to the end of November 2022, shows a revised projected outturn for 2022/23 of £12.974m, a decrease of £4.207m since the last Capital monitoring report was approved at Policy and Resources Committee on 5 December 2022 (Report 316-2022, Article VII refers)

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

4 BACKGROUND

4.1 The Capital Plan 2023-28 was approved at Policy and Resources Committee on 21 November 2022 (Report 309-2022, Article VIII 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. 2022/23) 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 2022/23 was approved as part of the Capital Plan 2023-28 which was approved at Policy and Resources Committee on 21 November 2022 (Report 309-2022, 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 very challenging. The global supply chain for sourcing materials and components has been affected by the Covid pandemic, Brexit and other world events, due to a shortage of raw materials, the cost of living crisis and market demand as economies look to rebuild and this is resulting in inflationary increases upwards of 30% on the predicted cost of capital projects. The Capital Plan 2023-28 has been updated for the impact of these inflationary increases.

Officers within services are constantly reviewing the capital programme of works and prioritising those projects that can realistically be progressed during the current year. There is a risk of further slippage in the capital programme, as the Council reacts to the extreme market conditions currently affecting the construction industry. Updated projections will be incorporated into future capital monitoring reports.

4.2 Local Authorities from 1 April 2004 are required, by Regulation, to comply with the Prudential Code under Part 7 of the Local Government Act 2003. The Capital Budget for 2022/23 is being monitored within the framework of the updated Prudential Code 2021.

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

5 GENERAL SERVICES CURRENT POSITION

5.1 Appendix 2 details the latest projected outturn for each project, both for 2022/23 and for the whole project life-span. In addition, the Appendix monitors project timescales. In some instances, it is not possible to provide approved or projected total project costs and timescales due to the project being a block programme containing various smaller projects within it. In these cases, the total cost is assumed to be the budgeted figure plus previous year actuals. The projected completion date is assumed to be the end of the financial year.

Appendix 1 summarises the total gross expenditure for 2022/23 and how this expenditure is funded. The projected budgeted capital expenditure is 100% of the projected capital resources. Project cashflows, for phasing of budgets, are constantly being reviewed. Actual expenditure to 30 November is 38% of the Revised Budget 2022/23 compared to 46% for the same period last year.

5.2 2022/23 Expenditure Variations

Appendix 1, which details the position to the end of November 2022, shows a revised projected outturn for 2022/23 of £52.179m, a decrease of £4.022m since the last Capital Monitoring report was approved at Policy and Resources Committee on 5 December 2022 (Report 316-2022, Article VII refers). The main reasons for the movement are detailed in points 5.2.1 to 5.2.11 below:

5.2.1 Transport & Infrastructure (Tackle Climate Change and Reach Net Zero Carbon Emissions by 2045) – Reduction in projected expenditure of £200,000 in 2022/23. The projects are in the development stage and this will continue into 2023/24. The budget will be required in 2023/24. There will be a reduction in borrowing in 2022/23 and a corresponding increase in 2023/24.

5.2.2 Active Travel Infrastructure (Tackle Climate Change and Reach Net Zero Carbon Emissions by 2045) - Reduction in projected expenditure of £500,000 in 2022/23. The budget has been reprofiled to balance construction workloads within the overall programme. The budget will be required in 2023/24. There will be a reduction in borrowing in 2022/23 and an increase in 2023/24.

5.2.3 Economic Development Fit Out (Deliver Inclusive Economic Growth) – Reduction in projected expenditure of £376,000 in 2022/23. The budget will be required to fit out the remaining railway station unit, when a suitable tenant has been identified. The budget will be required in future years. There will be a reduction in borrowing in 2022/23 and a corresponding increase in future years.

5.2.4 Street Lighting Renewal (Build Resilient and Empowered Communities) – Reduction in projected expenditure of £167,000 in 2022/23. The budget has been adjusted to reflect the increased lead in times on the procurement of materials. The budget will be required in 2023/24. There will be a reduction in borrowing in 2022/23 and an increase in 2023/24.

5.2.5 Property Rationalisation (Design a Modern Council) – Reduction in projected expenditure of £945,000 in 2022/23. The scoping and design for the various works being proposed from this budget, are progressing. The budget will be required in 2023/24. There will be a reduction in borrowing in 2022/23 and a corresponding increase in 2023/24

- 5.2.6 Depot Rationalisation Programme (Design a Modern Council) – Reduction in projected expenditure of £450,000 in 2022/23. The revision in operational client requirements has resulted in further development of proposals, altering the final brief and subsequent impact on concept design development and the timeline for full design, tender and construction. The budget will be required in 2023/24. There will be a reduction in borrowing in 2022/23 and a corresponding increase in 2023/24.
- 5.2.7 LACD Projects (Build Resilient and Empowered Communities) – Reduction in projected expenditure of £192,000 in 2022/23. The various projects being funded from this budget, are being scoped and initial designs will then progress. The budget will be required in 2023/24. There will be a reduction in borrowing in 2022/23 and a corresponding increase in 2023/24.
- 5.2.8 Dundee Ice Arena Plant & Upgrade (Design a Modern Council) – Reduction in projected expenditure of £375,000 in 2022/23. The scoping and design for the replacement of plant and upgrades are being progressed. The budget will be required in 2023/24. There will be a reduction in borrowing in 2022/23 and a corresponding increase in 2023/24.
- 5.2.9 Vacant & Derelict Land Fund (Deliver Inclusive Economic Growth) – Reduction in projected expenditure of £341,000 in 2022/23. Identified projects have been delayed due to the project viability as a result of increased development costs. The expenditure is funded by a grant from Scottish Government. The budget will be required in 2023/24. There will be a reduction in grants and contributions in 2022/23 and a corresponding increase in 2023/24.
- 5.2.10 Cycling, Walking & Safer Routes (Tackle Climate Change and Reach Net Zero Carbon Emissions by 2045) – Reduction in projected expenditure of £303,000 in 2022/23. The latest projection reflects the construction phase of this programme which is funded by a grant from Scottish Government. The budget will be required in 2023/24. There will be a reduction in grants and contributions in 2022/23 and a corresponding increase in 2023/24.
- 5.2.11 DCA Lifecycle plant replacement programme (Tackle Climate Change and Reach Net Zero Carbon Emissions by 2045) - Reduction in projected expenditure of £175,000 in 2022/23. The programme is in the briefing phase and the budget has been reprofiled to reflect this. The budget will be required in 2023/24. There will be a reduction in borrowing in 2022/23 and an increase in 2023/24.
- 5.3 Projected capital expenditure as a percentage of projected capital resources is currently standing at 100%. Project cashflows, for phasing of budgets, are constantly being reviewed.
- 5.4 The table below shows the latest position regarding the capital resources for funding of the 2022/23 programme: -

	Approved Budget £000	Adjustments £000	Revised Budget £000	Projected Outturn £000	Variance £000
Borrowing	27,426	(2,166)	25,260	25,260	-
General Capital Grant	13,000	-	13,000	13,000	-
Capital Grants & Contributions	12,845	(780)	12,065	12,065	-
Capital Receipts – Sale of Assets	3,447	(2,428)	1,019	1,019	-
Capital Financed from Current Revenue	271	-	271	271	-
Capital Fund	<u>564</u>	<u>-</u>	<u>564</u>	<u>564</u>	<u>-</u>
	<u>57,553</u>	<u>(5,374)</u>	<u>52,179</u>	<u>52,179</u>	<u>-</u>

- 5.4.1 Capital receipts – Sale of Assets – Reduction in projected capital receipts of £2.428m in 2022/23. The figure has been reduced to reflect the volatility in the housing market, due to interest rates and rising costs, and current economic uncertainties. This is being managed in the current year by the slippage being reported this month (in para 5.2 above). The receipts will require to be added to the 2023/24 projection to maintain the overall level of funding. The overall target for capital receipts will continue to be reviewed, in light of the current economic climate, and revisions made where necessary and alternative funding sources identified.

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

	£000
2018/19	94,329
2019/20	50,172
2020/21	39,537
2021/22	45,038
2022/23 (Projected)	52,179

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)

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

6 **HOUSING HRA - CURRENT POSITION**

6.1 2022/23 Expenditure Variations

Appendix 2 details the latest projected outturn for each project, both for 2022/23 and for the whole project life-span. In addition, the Appendix monitors project timescales. In some instances, it is not possible to provide approved or projected total project costs and timescales due to the project being a block programme containing various smaller projects within it. In these cases, the total cost is assumed to be the budgeted figure plus previous year actuals. The projected completion date is assumed to be the end of the financial year.

Appendix 3 summarises the total gross expenditure for 2022/23 and how this expenditure is funded. The projected budgeted capital expenditure is 100% of the projected capital resources. Project cashflows, for phasing of budgets, are constantly being reviewed. Actual expenditure to 30 November 2022 is 35% of the Revised Budget 2022/23 compared to 33% for the same period last year.

6.2 Appendix 3, which details the position to the end of November 2022, shows a revised projected outturn for 2022/23 of £12.974 a decrease of £4.207m since the last Capital monitoring report was approved at Policy and Resources Committee on 5 December 2022 (Report 316-2022, Article VII refers). The main reasons for the movement are detailed in points 6.2.1 to 6.2.3 below:

6.2.1 Energy Efficiency - External Insulation and Cavity Fill (Tackle Climate Change and Reach Net Zero Carbon Emissions by 2045) - The projected expenditure has decreased by £3.199m in 2022/23. Covid-19 delays meant several programmes were delayed. In addition, the revised installation standards which changed from 01 July 2021 (PAS 2030:19 PAS 2035) further affected the programme. Affected projects are currently being redesigned and costed before installations can progress and may be subject to further committee approval.

6.2.2 Free from Serious Disrepair, Windows (Build Resilient and Empowered Communities) projected expenditure has decreased by £452,000 in 2022/23. The programme has been updated to reflect the latest estimates for the programme and the programme has been realigned so that the projects are delivered in 2023/24.

6.2.3 Increased Supply of Council Housing (Build Resilient and Empowered Communities) projected expenditure has decreased by £450,000 in 2022/23. The reduction in expenditure is due to a reduction in projected expenditure associated to Open Market Acquisitions which has been updated to reflect the latest timescales of the programme.

- 6.3 Projected capital expenditure as a percentage of projected capital resources is currently standing at 100%. Project cashflows, for phasing of budgets, are constantly being reviewed.
- 6.3.1 Scottish Government Grants projected income has decreased by £174,000 in 2022/23 to reflect the latest projection of external grant funding that will be received in 2022/23. This is due to slippage in the Increased Supply of Council Housing programme. This grant will be claimed in 2023/24.
- 6.3.2 Receipts from owners projected income has decreased by £400,000 to reflect the latest estimates for 2022.23.
- 6.4 The table below shows the latest position regarding the funding of the 2022/23 programme: -

	Approved Budget £000	Adjustments £000	Revised Budget £000	Projected Outturn £000	Variance £000
Borrowing	12,755	(4,525)	8,230	8,230	-
Capital Grants & Contributions	1,350	(1,174)	176	176	-
CFCR	450	-	450	450	-
Capital Receipts – Sale of Assets	4,068	-	4,068	4,068	-
Receipts from Owners	450	(400)	50	50	-
	<u>19,073</u>	<u>(1,892)</u>	<u>12,974</u>	<u>12,974</u>	<u>-</u>

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

	£000
2018/19	20,139
2019/20	23,565
2020/21	8,327
2021/22	14,259
2022/23 (Projected)	12,974

6.5 Projected Total Cost Variations

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

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

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 2022/23 has been confirmed. The officers are of the view that the projected capital grant assumed within the Capital Plan 2023-28 is prudent.

- 7.6 Capital projects must be affordable in terms of their impact on the Council's Revenue Budget. The option appraisal process should ensure that the revenue impact of capital projects has been calculated and reflected in future years' Revenue Budgets.

8 **POLICY IMPLICATIONS**

- 8.1 This report has been subject to the Pre-IIA Screening Tool and does not make any recommendations for change to strategy, policy, procedures, services or funding and so has not been subject to an Integrated Impact Assessment. An appropriate senior manager has reviewed and agreed with this assessment.

9 **CONSULTATION**

- 9.1 The Council Leadership Team have been consulted and are in agreement with the content of this report.

10 **BACKGROUND PAPERS**

- 10.1 None

ROBERT EMMOTT
EXECUTIVE DIRECTOR OF CORPORATE SERVICES

15 DECEMBER 2022

2022/23 DUNDEE CITY COUNCIL CAPITAL EXPENDITURE MONITORING TO 30th NOVEMBER 2022

Appendix 1

	<u>Approved Capital Budget 2022/23 £000</u>	<u>Total Budget Adjustments £000</u>	<u>Revised Capital Budget 2022/23 £000</u>	<u>Actual Spend 2022/23 £000</u>	<u>Projected Outturn 2022/23 £000</u>	<u>Variance £000</u>	<u>Actual Spend to 30.11.2022 as a % of Revised Budget</u>
GENERAL SERVICES							
<u>Capital Expenditure</u>							
Reduce Child Poverty & Inequalities in Income, Education & Health	7,353	310	7,663	2,773	7,663	0	36%
Deliver Inclusive Economic Growth	2,648	(833)	1,815	91	1,815	0	5%
Tackle Climate Change and reach Net Zero carbon emissions by 2045	17,333	(1,187)	16,146	5,320	16,146	0	33%
Build Resilient and Empowered Communities	14,009	(1,960)	12,049	5,339	12,049	0	44%
Design a Modern Council	16,210	(1,704)	14,506	6,169	14,506	0	43%
Capital Expenditure 2022/23	57,553	(5,374)	52,179	19,692	52,179	0	38%
<u>Capital Resources</u>							
Expenditure Funded from Borrowing	27,426	(2,166)	25,260	9,997	25,260		
General Capital Grant	13,000		13,000	9,230	13,000		
Capital Grants & Contributions - project specific	12,845	(780)	12,065	381	12,065		
Capital Receipts - Sale of Assets	3,447	(2,428)	1,019	84	1,019		
Capital Financed from Current Revenue	271		271		271		
Capital Fund	564		564		564		
Capital Resources 2022/23	57,553	(5,374)	52,179	19,692	52,179		
Capital Expenditure as % of Capital Resources	100%		100%		100%		

REDUCE CHILD POVERTY AND INEQUALITIES IN INCOMES, EDUCATION AND HEALTH

Note 1

Project/Nature of Expenditure	Approved Budget 2022/23 £000	Total Adjusts £000	Revised Budget 2022/23 £000	Expenditure to 30/11/2022 £'000	Projected Outturn 2022/23 £000	Actual Project Cost to 30/11/2022 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Harris Academy Refurbishment	40		40		40	32,311	32,351	32,351	N/A Prior to 1.4.15	
(Less External Funding)						(20,363)	(20,363)	(20,363)		
Harris Academy Extension	1,100	310	1,410	310	1,410	313	5,174	5,174	Dec-23	Dec-23
(Less External Funding)	(1,100)	(310)	(1,410)	3	(1,410)		(5,174)	(5,174)		
School Estate investment-East End Community Campus	2,000		2,000	1,449	2,000	2,404	86,814	86,814	Tender not yet approved	
Young Persons House (Fairbairn Street Replacement)	3,106		3,106	871	3,106	1,111	3,369	3,397	Mar-23	Mar-23
Young Persons Homes Refurbishments	27		27	20	27	493	500	500	Dec-21	Mar-22
Early Learning and Childcare 1140 Hours Expansion	172		172	81	172	12,914	13,005	13,005	Mar-22	Aug-22
(Less External Funding)						(8)	(8)	(8)	Mar-22	Mar-22
C02 Monitoring Equipment & Ventilation in Schools	70		70	32	70	148	190	190	Mar-22	Mar-23
(Less External Funding)						(116)	(190)	(190)	Mar-22	Mar-22
<u>Social Care</u>										
Provision of Accommodation for Adults with Learning Disabilities	250		250		250	50	250	250	Mar-23	Mar-23
Learning Disability Accommodation - Whitfield	300		300		300		1,200	1,200	Tender not yet approved	
Community Wellbeing Centre	250		250		250		250	250		
(Less External Funding)	(250)		(250)		(250)		(250)	(250)	Mar-23	Mar-23
MacKinnon Centre – Conversion of Five Rooms for the NHS	38		38	10	38	10	38	38	Aug-22	Aug-22
(Less External Funding)	(23)		(23)		(23)		(23)	(23)	Mar-23	Mar-23
Net Expenditure	5,980		5,980	2,776	5,980	29,267	117,133	117,161		
Receipts	(1,373)	(310)	(1,683)	3	(1,683)	(20,487)	(26,008)	(26,008)		
Gross Expenditure	7,353	310	7,663	2,773	7,663	49,754	143,141	143,169		

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 2023-28
N/A Prior to 1.4.15 - Approved prior to reports including completion dates

DELIVER INCLUSIVE ECONOMIC GROWTH

Note 1

Project/Nature of Expenditure	Approved Budget 2022/23 £000	Total Adjusts £000	Revised Budget 2022/23 £000	Expenditure to 30/11/2022 £'000	Projected Outturn 2022/23 £000	Actual Project Cost to 30/11/2022 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/Actual Completion Date
Central Waterfront	1,579	(116)	1,463	491	1,463	26,577	45,935	46,155	Mar-24	Mar-24
(Less External Funding)				1,053		(222)	(1,275)	(1,275)	Mar-22	Mar-22
Economic Development Fit Out	416	(376)	40	25	40	609	1,000	1,000	Mar-23	Mar-23
(Less External Funding)						(312)	(312)	(312)	Mar-22	Mar-22
Dundee Railway Station				(448)		40,147	38,000	40,595	Dec-17	Jul-18
(Less External Funding)						(8,316)	(6,008)	(8,316)	Dec-17	Jul-18
City Quay	37		37	1	37	6	42	42	Mar-23	Mar-23
Lochee Regeneration	25		25		25		25	25	Mar-23	Mar-23
Vacant & Derelict Land Fund Programme	341	(341)					341	341	Mar-24	Mar-24
(Less External Funding)	(341)	341					(341)	(341)	Mar-24	Mar-24
Demolition of Properties & Remediation Works	250		250	22	250	173	397	397	Mar-23	Mar-23
Net Expenditure	2,307	(492)	1,815	1,144	1,815	58,662	77,804	78,311		
Netted Off Receipts	(341)	341		1,053		(8,850)	(7,936)	(10,244)		
Gross Expenditure	2,648	(833)	1,815	91	1,815	67,512	85,740	88,555		

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 2023-28
N/A Prior to 1.4.15 - Approved prior to reports including completion dates

TACKLE CLIMATE CHANGE AND REACH NET ZERO CARBON EMISSIONS BY 2045

Note 1

Project/Nature of Expenditure	Approved Budget 2022/23 £000	Total Adjusts £000	Revised Budget 2022/23 £000	Expenditure to 30/11/2022 £'000	Projected Outturn 2022/23 £000	Actual Project Cost to 30/11/2022 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Coastal Protection Works	1,333		1,333	480	1,333	16,309	17,544	17,474	Mar-25	Mar-25
(Less External Funding)						(562)	(562)	(562)	Mar-22	Mar-22
Broughty Ferry to Monifieth Active Travel Improvements	5,913		5,913	1,788	5,913	2,909	9,067	11,081	Mar-24	Mar-24
(Less External Funding)	(5,663)		(5,663)	46	(5,663)	(1,075)	(9,067)	(10,831)	Mar-24	Mar-24
Flood Risk Management	488		488		488		488	488	Mar-23	Mar-23
St Marys Drainage	50		50		50		200	200	Tender not yet approved	
Active Travel Infrastructure	750	(357)	393	25	393	25	750	750	Mar-23	Mar-23
(Less External Funding)		(143)	(143)		(143)				Mar-23	Mar-23
Low Emission Zone	987		987	245	987	483	1,225	1,225	Mar-23	Mar-23
(Less External Funding)	(987)		(987)	(245)	(987)	(483)	(1,225)	(1,225)	Mar-23	Mar-23
Cycling, Walking & Safer Routes	1,031	(303)	728	195	728	195	728	728	Mar-23	Mar-23
(Less External Funding)	(1,031)	303	(728)	(99)	(728)	(99)	(728)	(728)	Mar-23	Mar-23
Parks & Open Space	369	12	381	16	381	126	491	491	Mar-23	Mar-23
(Less External Funding - Scot Gov Nature Restoration Fund)	(269)		(269)		(269)	(109)	(378)	(378)		
DCA Lifecycle plant replacement programme	195	(175)	20		20		4,550	4,550	Tender not yet approved	
Low Carbon Transport							850	850	Mar-23	Mar-23
Recycling Initiatives				(4)		70	74	74	Mar-23	Mar-23
Riverside Recycling Site	108	(78)	30	10	30	10	628	628	Mar-23	Mar-23
Low Carbon Projects	2,108		2,108	888	2,108	2,630	3,850	3,850	Dec-22	Dec-22
Transport & Infrastructure	385	(293)	92	15	92	39	116	116	Mar-23	Mar-23
(Less External Funding)	(153)	93	(60)		(60)		(60)	(60)	Mar-23	Mar-23
Vehicle Fleet & Infrastructure	1,592	(113)	1,479	390	1,479	924	2,013	2,013	Mar-23	Mar-23
(Less Sale of Vehicles & Equipment)	(59)	(7)	(66)	(62)	(66)	(62)	(66)	(66)	Mar-22	Mar-23
Low Carbon Travel & Transport Challenge Fund for Multi Storey EV Charging Hubs				12		1,817	1,618	1,805	Mar-22	Mar-22
Less External Funding				19		(1,358)	(1,377)	(1,377)	Mar-22	Mar-22
Local Authority Installation Programme	73		73	79	73	81	75	76	Mar-22	Mar-23
(Less External Funding)	(73)		(73)	(72)	(73)	(74)	(75)	(75)	Mar-22	Mar-23

TACKLE CLIMATE CHANGE AND REACH NET ZERO CARBON EMISSIONS BY 2045

Note 1

Project/Nature of Expenditure	Approved Budget 2022/23 £000	Total Adjusts £000	Revised Budget 2022/23 £000	Expenditure to 30/11/2022 £'000	Projected Outturn 2022/23 £000	Actual Project Cost to 30/11/2022 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Switched on Fleets	32		32	6	32	6	32	32	Mar-22	Sep-22
(Less External Funding)	(32)		(32)		(32)		(32)	(32)	Mar-22	Sep-22
Dundee on Street Residential Charging points Scheme (ORCS) 2022-2023	241	71	312	2	312	2	312	312	Mar-23	Mar-23
(Less External Funding)	(241)		(241)		(241)		(241)	(241)	Mar-23	Mar-23
Switched on Fleets 2022/23	49	49	98	2	98	2	98	98	Mar-23	Mar-23
(Less External Funding)	(49)		(49)		(49)		(49)	(49)	Mar-23	Mar-23
Smart Cities - Mobility Innovation Living Laboratory - 2	1,629		1,629	1,171	1,629	2,413	2,872	2,543	Mar-22	Dec-22
(Less External Funding)	(475)		(475)		(475)	(2,452)	(3,268)	(3,268)	Mar-22	Sep-22
Net Expenditure	8,301	(941)	7,360	4,907	7,360	21,767	30,453	30,492		
Receipts	(9,032)	246	(8,786)	(413)	(8,786)	(6,274)	(17,128)	(18,892)		
Gross Expenditure	17,333	(1,187)	16,146	5,320	16,146	28,041	47,581	49,384		

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

BUILD RESILIENT AND EMPOWERED COMMUNITIES

Appendix 2

Note 1

Project/Nature of Expenditure	Approved Budget 2022/23 £000	Total Adjusts £000	Revised Budget 2022/23 £000	Expenditure to 30/11/2022 £'000	Projected Outturn 2022/23 £000	Actual Project Cost to 30/11/2022 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Community Regeneration Fund	876	(84)	792	41	792	49	836	836	Mar-23	Mar-23
Community Choices (Participatory Budgeting)	300		300		300		300	300	Mar-23	Mar-23
Menzieshill - Community Provision	31		31		31	12,881	13,250	12,912	Apr-19	Aug-19
(Less Regeneration Funding)						(1,320)	(1,320)	(1,320)	Mar-18	Mar-18
Gypsy Traveller Site, Balmuir Wood	103		103	55	103	191	241	239	Aug-22	Aug-22
(Less External Funding)	(7)		(7)		(7)	(84)	(91)	(91)	Jun-21	Aug-21
Mill O Mains	77		77	83	77	3,446	3,265	3,440	Feb-22	Feb-22
Bridge Assessment Work Programme	633		633	71	633	1,187	1,749	1,749	Mar-23	Mar-23
(Less External Funding)	(102)		(102)	18	(102)		(120)	(120)	Mar-23	Mar-23
Council Roads and Footpaths - Other	755		755	119	755	119	755	755	Mar-23	Mar-23
Road Reconstructions/Recycling	2,897		2,897	2,154	2,897	2,154	2,897	2,897	Mar-23	Mar-23
Road Safety	98		98	29	98	29	130	130	Mar-24	Mar-24
Traffic signal upgrades	73		73	27	73	27	73	73	Mar-23	Mar-23
Footway Upgrades	921		921	501	921	501	921	921	Mar-23	Mar-23
LED Street Lighting Installations	72		72	3	72	3,769	4,800	3,838	Mar-23	Mar-23
Street Lighting Renewal	1,467	(167)	1,300	501	1,300	501	1,300	1,300	Mar-23	Mar-23
District Shopping	358	(106)	252	54	252	186	384	384	Mar-23	Mar-23
(Less External Funding)		(164)	(164)		(164)					
Acquisition of Land and Buildings	84		84	84	84	84	84	84	Mar-23	Mar-23
City Improvement Fund	500	(380)	120	2	120	2	500	500	Mar-24	Mar-24
City Investment Fund	717	(667)	50		50		717	717	Mar-24	Mar-24
(Less External Funding)	(717)	667	(50)		(50)		(717)	(717)	Mar-24	Mar-24
Parks & Open Spaces	3,024	(14)	3,010	1,411	3,010	3,382	4,996	4,996	Mar-23	Mar-23
(Less External Funding)	(1,270)		(1,270)	(1,042)	(1,270)	(1,501)	(1,719)	(1,719)	Mar-23	Mar-23
Sports Facilities	771	(350)	421	170	421	191	442	442	Mar-23	Mar-23
LACD Projects	252	(192)	60	34	60	132	14,938	14,938	Mar-27	Mar-27
Net Expenditure	11,913	(1,457)	10,456	4,315	10,456	25,926	48,611	47,484		
Receipts	(2,096)	503	(1,593)	(1,024)	(1,593)	(2,905)	(3,967)	(3,967)		
Gross Expenditure	14,009	(1,960)	12,049	5,339	12,049	28,831	52,578	51,451		

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DESIGN A MODERN COUNCIL

Appendix 2

Note 1

Project/Nature of Expenditure	Approved Budget 2022/23 £000	Total Adjusts £000	Revised Budget 2022/23 £000	Expenditure to 30/11/2022 £'000	Projected Outturn 2022/23 £000	Actual Project Cost to 30/11/2022 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Cemeteries	131		131	26	131	121	226	226	Mar-23	Mar-23
Contaminated Land	82		82	11	82	11	82	82	Mar-23	Mar-23
Recycling & Waste Management	193		193	70	193	156	279	279	Mar-23	Mar-23
(Less External Funding)	(2)		(2)		(2)	(86)	(88)	(88)	Mar-23	Mar-23
Baldovie Depot Redevelopment	148		148	72	148	240	316	316	Mar-23	Mar-23
Construction of Salt Barn	31		31	(10)	31	629	653	670	Aug-21	Aug-21
Purchase Computer Equipment	2,902		2,902	1,128	2,902	1,875	3,649	3,649	Mar-23	Mar-23
(Less External Funding)	(1)		(1)		(1)	(648)	(650)	(649)	Mar-23	Mar-23
Replacement of Major Departmental Systems	168		168	9	168	2,522	2,681	2,681	Mar-23	Mar-23
Purchase Desktop Collaboration Platform	702		702	645	702	1,957	1,841	2,014	Mar-23	Mar-23
Smart Cities Digital/ICT Investment	180		180	6	180	260	474	474	Mar-23	Mar-23
Data Centre	103		103	58	103	341	386	386	Mar-23	Mar-23
Schools Connectivity							1,200	1,200		
Asset Management System Replacement	150		150		150		150	150	Tender not yet Approved	
<u>Property Lifecycle Development Programme</u>										
Industrial Estates Improvements	114		114	21	114	178	271	271	Mar-23	Mar-23
(Less External Funding)										
Shopping Parade Improvements	145		145	3	145	4	146	146	Mar-23	Mar-23
Structural Improvements & Property Upgrades	648		648	259	648	950	1,339	1,339	Mar-23	Mar-23
Heating & Ventilation Systems	1,039		1,039	552	1,039	662	1,154	1,154	Mar-23	Mar-23
Roof Replacement/Improvement Programme	612		612	443	612	1,169	1,339	1,339	Mar-23	Mar-23
Window Replacement	614		614	512	614	1,281	1,383	1,383	Mar-23	Mar-23
Electrical Upgrades	180		180	22	180	142	300	300	Mar-23	Mar-23
Toilet Upgrades	645		645	573	645	832	904	904	Mar-23	Mar-23
Disabled Access	5		5		5	67	72	72	Mar-23	Mar-23

DESIGN A MODERN COUNCIL

Appendix 2

Note 1

Project/Nature of Expenditure	Approved Budget 2022/23 £000	Total Adjusts £000	Revised Budget 2022/23 £000	Expenditure to 30/11/2022 £'000	Projected Outturn 2022/23 £000	Actual Project Cost to 30/11/2022 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Health & Safety Works	225		225	4	225	232	453	453	Mar-23	Mar-23
Procurement Costs	135		135		135		135	135	Mar-23	Mar-23
Lifecycle Improvements	1,685		1,685	926	1,685	2,192	2,965	2,965	Mar-23	Mar-23
Community Centres	130	(50)	80		80		1,165	1,165	Tender not yet approved	
Upgrade of City Square East & West Wing	222		222	16	222	2,977	5,000	5,000	Aug-20	Aug-21
Property Rationalisation	1,056	(945)	111	6	111	14	1,168	1,168	Mar-23	Mar-23
Depot Rationalisation Programme	500	(450)	50	27	50	52	3,063	3,063	Tender not yet approved	
Capitalisation of Borrowing Costs	280		280		280		280	280	Mar-23	Mar-23
Contingency/COVID Capital Expenditure	164	116	280		280		280	280	Mar-23	Mar-23
Dundee Ice Arena Plant & Upgrade	400	(375)	25		25		9,100	9,100	Tender not yet approved	
Olympia Refurbishment Works	2,500		2,500	781	2,500	1,112	6,163	6,163	Oct-23	Oct-23
Regional Performance Centre for Sport	121		121	9	121	32,158	32,125	32,270	Aug-19	Oct-19
(Less External Funding)						(9,428)	(8,000)	(9,427)	Aug-19	Oct-19
Net Expenditure	16,207	(1,704)	14,503	6,169	14,503	41,972	72,004	70,913		
Netted Off Receipts	(3)		(3)		(3)	(10,162)	(8,738)	(10,164)		
Gross Expenditure	16,210	(1,704)	14,506	6,169	14,506	52,134	80,742	81,077		

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

TACKLE CLIMATE CHANGE AND REACH NET ZERO EMISSIONS BY 2045 - HOUSING REVENUE ACCOUNT ELEMENT

Project/Nature of Expenditure	Approved Budget 2022/23 £000	Total Adjusts £000	Revised Budget 2022/23 £000	Expenditure to 30/11/2022	Projected Outturn 2022/23 £000	Actual Project Cost to 30/11/2022 £000	Note 1		Approved Completion Date	Projected/ Actual Completion Date
							Current Approved Project Cost £000	Projected Total Cost £000		
Energy Efficient										
External Insulation and Cavity Fill	4,321	(3,199)	1,122	83	1,122	2,486	4,321	1,122	Mar-23	Mar-23
Heating Replacement	500		500	249	500	249	500	500	Mar-23	Mar-23
Boiler Replacement	5	6	11	11	11	11	5	11	Mar-23	Mar-23
Renewable Initiatives/Gas Services	100		100	4	100	4	100	100	Tender not yet Approved	
Net Expenditure	4,926	(3,193)	1,733	347	1,733	2,750	4,926	1,733		
Receipts										
Gross Expenditure	4,926	(3,193)	1,733	347	1,733	2,750	4,926	1,733		

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 2023-28

BUILD RESILIENT AND EMPOWERED COMMUNITIES - HOUSING REVENUE ACCOUNT ELEMENT

Note 1

Project/Nature of Expenditure	Approved Budget 2022/23 £000	Total Adjusts £000	Revised Budget 2022/23 £000	Expenditure to 30/11/2022	Projected Outturn 2022/23 £000	Actual Project Cost to 30/11/2022 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Free from Serious Disrepair - Roofs	938	6	944	407	944	1,439	1,976	1,976	Mar-23	Mar-23
Roughcast/Walls	500	14	514	32	514	295	500	514	Mar-23	Mar-23
Windows	2,274	(962)	1,312	221	1,312	593	1,684	1,684	Mar-23	Mar-23
Healthy, Safe and Secure										
Door Entry System/Secure Doors	150		150	20	150	20	150	150	Tender not yet Approved	
Door Entry Replacement	100		100		100		100	100	Tender not yet Approved	
Fire - Detection - Smoke Detector Programme	15		15	4	15	7,481	8,357	7,492	Jan-21	Mar-22
Fire - Detection - Sprinklers	3	(3)							Tender not yet Approved	
MSD Planned Improvements	1,928		1,928	1,662	1,928	3,136	4,241	4,027	Dec-22	Dec-22
Multi Storey Development Improvements	1,771	(112)	1,659	496	1,659	496	1,659	1,659	Jan-24	Jan-24
Electrical Upgrading	50		50		50		50	50	Mar-23	Mar-23
Miscellaneous										
Fees	87		87	5	87	5	87	87	Mar-23	Mar-23
Disabled Adaptations	850		850	624	850	624	850	850	Mar-23	Mar-23
St Columba Gardens - Fire Damage	160		160		160		160	160	Mar-23	Mar-23
Integrated Management System	174		174		174	366	753	880	Mar-21	Mar-24
Water Pumps & Tanks	18	1	19	19	19	302	363	302	Mar-23	Mar-23
Modern Facilities & Services										
Kitchen replacement/Bathroom upgrades	500		500		500		500	500	Mar-23	Mar-23
Increased Supply of Council Housing	4,250	(1,850)	2,400	644	2,400	21,307	18,367	19,072	Mar-21	TBC
(Less External Funding)	(2,075)	1,000	(1,075)		(1,075)	(9,810)	(9,041)	(9,810)		
Demolitions	39		39	8	39	299	383	330	Mar-23	Mar-23
Community Care										
Sheltered Lounge/Warden Call System Upgrades	340		340	20	340	252	340	340	Mar-23	Mar-23
Net Expenditure	12,072	(1,906)	10,166	4,162	10,166	26,805	31,479	30,363		
Receipts	(2,075)	1,000	(1,075)		(1,075)	(9,810)	(9,041)	(9,810)		
Gross Expenditure	14,147	(2,906)	11,241	4,162	11,241	36,615	40,520	40,173		

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	<u>Approved Capital Budget 2022/23 £000</u>	<u>Total Budget Adjustments £000</u>	<u>Revised Capital Budget 2022/23 £000</u>	<u>Actual Spend to 30 Nov 2022 £000</u>	<u>Projected Outturn 2022/23 £000</u>	<u>Variance £000</u>	<u>Actual Spend to 30.11.2022 as a % of Revised Budget</u>
Capital Expenditure 2022/23							
Tackle Climate Change and reach Net Zero carbon emissions by 2045							
Energy Efficiency - External Insulation and Cavity Fill	4,321	(3,199)	1,122	83	1,122	-	7%
Energy Efficiency - Heating Replacement	500		500	249	500	-	50%
Energy Efficiency - Boiler replacement	5	6	11	11	11	-	100%
Renewable Initiatives/Gas Services	100		100	4	100	-	4%
Build Resilient and Empowered Communities							
Free from Serious Disrepair - Roofs	938	6	944	407	944	-	43%
Roughcast/Walls	500	14	514	32	514	-	6%
Free from Serious Disrepair - Windows	2,274	(962)	1,312	221	1,312	-	17%
Modern Facilities and Services - Kitchens and Bathrooms	500		500		500	-	
Healthy, Safe & Secure - Door Entry System & Secure Doors	150		150	20	150	-	13%
Healthy, Safe & Secure - Door Entry Replacement	100		100		100	-	
Healthy, Safe & Secure - Fire Detection - Smoke Detection Programme	15		15	4	15	-	27%
Healthy, Safe & Secure - Fire Detection - Sprinklers	3	(3)				-	
Healthy, Safe & Secure - MSD Planned Improvements	1,928		1,928	1,662	1,928	-	86%
Multi Storey Development Improvements	60	(50)	10	1	10	-	10%
Multi Storey Development Lifts	825	(43)	782	43	782	-	5%
Multi Storey Development CCTV	20	(20)				-	
Electrical - Communal Wiring	866	1	867	452	867	-	52%
Electrical Upgrading	50		50		50	-	
Miscellaneous - Fees	87		87	5	87	-	6%
Miscellaneous - Disabled Adaptations	850		850	624	850	-	73%
Miscellaneous - Fire Damage	160		160		160	-	
Integrated Management System	174		174		174	-	
Water Pumps and Tanks	18	1	19	19	19	-	100%
Increase Supply of Council Housing	4,250	(1,850)	2,400	644	2,400	-	27%
Demolitions	39		39	8	39	-	21%
Community Care - Sheltered Lounge/Warden Call System Upgrades	340		340	20	340	-	6%
Capital Expenditure 2022/23	19,073	(6,099)	12,974	4,509	12,974		35%
Capital Resources 2022/23							
Expenditure Funded from Borrowing	12,755	(4,525)	8,230	4,487	8,230		
Capital Receipts, Grants & Contributions - project specific							
Scottish Government Grants	1,350	(1,174)	176		176		
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	(400)	50	1	50		
Capital Receipts:-							
Sale of Assets - Land	2,103		2,103	21	2,103		
Sale of Assets to Fleming Trust	1,965		1,965		1,965		
	19,073	(6,099)	12,974	4,509	12,974		
Capital Expenditure as % of Capital Resources	100%		100%		100%		

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