

REPORT TO: POLICY AND RESOURCES COMMITTEE – 25 APRIL 2022

REPORT ON: CAPITAL EXPENDITURE MONITORING 2021/22

REPORT BY: EXECUTIVE DIRECTOR OF CORPORATE SERVICES

REPORT NO: 105-2022

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 28 February 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 28 February 2022 is 77% of the Revised Budget 2021/22 compared to 71% for the same period last year.

5.2 2021/22 Expenditure Variations

Appendix 1, which details the position to the end of February 2022, shows a revised projected outturn for 2021/22 of £46.452m, a decrease of £3.521m since the last capital monitoring report was submitted to Policy and Resources Committee on 7 March 2022 (Report 79-2022, Article V refers). The main reasons for the movement are detailed in points 5.2.1 to 5.2.9 below:

- 5.2.1 Central Waterfront (Work & Enterprise) - Reduction in projected expenditure of £129,000 in 2021/22 on Public Wifi Infrastructure on the Waterfront and surrounding area. The remaining works and commissioning are now anticipated to be complete by April 2022. 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 Central Waterfront (Work & Enterprise) - Reduction in projected expenditure of £180,000 in 2021/22 on Site 6 South Office development. The concept design stage of the project continues to be developed with the planning process commencing in the near future. The budget will be required in 2022/23. There will be a reduction in funding in 2021/22 and a corresponding increase in 2022/23. The timescales for the delivery of the project remain unchanged.
- 5.2.3 Low Emission Zone (Community Safety & Justice) - Reduction in projected expenditure in 2021/22 of £527,000. The Programme of works are on-going and it is anticipated that they will be complete in 2022/23 ready to enforce Low Emission Zones by 2024. The budget will be required in 2022/23. There will be a reduction in grants and contributions in 2021/22 and a corresponding increase in 2022/23.
- 5.2.4 Depot Rationalisation Programme (Service Provision) – Reduction in projected expenditure of £250,000 in 2021/22. A recent revision in operational client requirements has resulted in further development of proposals, altering the final brief. A subsequent impact on concept design development and the timeline for full design, tender and construction. Anticipated site start mid 2022/23. The budget will be required in 2022/23. There will be a reduction in borrowing in 2021/22 and a corresponding increase in 2022/23.
- 5.2.5 Purchase of Vehicles, Plant & Machinery (Service Provision) - Reduction in projected expenditure in 2021/22 of £1.198m. The global shortage of components is impacting on the lead in times for delivery of vehicles, plant and machinery. The budget will be required in 2022/23 when it is anticipated the vehicles etc will be delivered. There will be a reduction in borrowing in 2021/22 and a corresponding increase in 2022/23.
- 5.2.6 Coastal Protection Works (Community Safety & Justice) – Reduction in projected expenditure of £165,000 in 2021/22 for Broughty Ferry Flood Protection Scheme. The budget has been rephased to reflect the latest programme of works from the contractor. The budget will be required in 2022/23. The expenditure is funded from a combination of borrowing and grant from Scottish Government. The timescales for completing the project have not changed.
- 5.2.7 Demolition of Surplus Properties (Service Provision) – Reduction in projected expenditure of £140,000 in 2021/22. The briefing for two demolition projects is not as advanced as had been previously anticipated. The projects are now anticipated to be carried out in 2022/23. There will be a reduction in borrowing in 2021/22 and a corresponding increase in 2022/23.
- 5.2.8 Community Regeneration Fund (Building Strong Communities) – Reduction in projected expenditure of £357,000 in 2021/22. The carry forward relates to recent awards to projects where the works will be procured and delivered by the Council, but won't be undertaken until 2022/23. There will be a reduction in borrowing in 2021/22 and a corresponding increase in 2022/23.

- 5.2.9 Broughty Ferry to Monifieth Active Travel Improvements (Community Safety & Justice) – Additional projected expenditure in 2021/22 of £170,000. The revision to the budget reflects the latest programme of works from the contractor. The expenditure is funded from a capital grant from Sustrans. There will be an increase in grants & contributions in 2021/22 and a corresponding decrease 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	30,373	(6,555)	23,818	23,818	-
General Capital Grant	12,963	36	12,999	12,999	-
Capital Grants & Contributions	8,816	59	8,875	8,875	-
Capital Receipts – Sale of Assets	<u>1,500</u>	<u>(740)</u>	<u>760</u>	<u>760</u>	-
	<u>53,652</u>	<u>(7,200)</u>	<u>46,452</u>	<u>46,452</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)	46,452

5.5 Projected Total Cost Variations

- 5.5.1 Central Waterfront (Work & Enterprise) – Additional projected expenditure of £197,000 on Waterfront Place. The final estimated cost is £6.296m against the committee approval of £6.099m. The additional expenditure relates to additional measures and resources put in place on site to ensure the workplace complied with Scottish Government guidelines and staff costs as a result of the delay to the completion of the project due to the lockdown on site in spring 2020. These additional costs are being funded from the COVID capital budget, set up when the Updated Capital Plan 2020-25 was approved. (Report 223-2020 to Policy and Resources Committee 28th September 2020, Article XI refers)
- 5.5.2 Central Waterfront (Work & Enterprise) – Additional projected expenditure of £271,000 on Digital Interactive Playpark on the Waterfront. The estimated final cost is £2.010m against the committee approval of £1.739m. The additional costs relate to the increase in costs for materials, directly related to Covid, along with contract prelim costs due to the extension to the works. The additional expenditure is being funded from underspends identified in 2021/22 capital programme which have now been transferred to the project.
- 5.5.3 Early Learning and Childcare 1140 Hours Expansion (Children & Families – Additional projected expenditure of £236,000 on Balmerino Road new Nursery. The final estimated cost is £3.426m against the committee approval of £3.190m. The expenditure, related primarily due to additional costs for implementing measures to make the workplace compliant with Scottish Government guidelines, and due to the delay in completing the project due to the lockdown on site in spring 2020. In addition, further works were undertaken at the nursery. The additional cost will be contained within the overall budget for Early Learning and Childcare 1140 Hours Expansion.

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 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 28 February 2022 is 64% of the revised budget 2021/22 compared to 74% 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 will be reported in future capital monitoring reports.

The latest capital monitoring statement shows a Projected Outturn of £14.259m, an increase of £187,000 since the last capital monitoring report was submitted to Policy and Resources Committee on 7 March 2022 (Report 79-2022, Article V refers). The main reason for this movement is detailed in point 6.1.1 below.

6.1.1 Increased Supply of Council Housing– Murrayfield Terrace, Whitfield – The projected expenditure has increased within the last month by £125,000 in 2021/22. The projected increase is due to the project design being further developed in 2021/22 to enable the planning application process and tender packages to be prepared.

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	535	13,192	13,192	-
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>(888)</u>	<u>14,259</u>	<u>14,259</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)	14,259

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 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

12 APRIL 2022

2021/22 DUNDEE CITY COUNCIL CAPITAL EXPENDITURE MONITORING TO 28 FEBRUARY 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 28.02.2022 as a % of Revised Budget</u>
GENERAL SERVICES							
<u>Capital Expenditure</u>							
Work and Enterprise	4,465	(100)	4,365	3,249	4,365	-	74%
Children & Families	3,615	204	3,819	3,153	3,819	-	83%
Health, Care & Wellbeing	3,550	(838)	2,712	1,118	2,712	-	41%
Community Safety & Justice	17,979	(1,639)	16,340	13,156	16,340	-	81%
Service Provision	20,315	(4,414)	15,901	11,762	15,901	-	74%
Building Strong Communities - Non Housing HRA Element	3,728	(413)	3,315	3,182	3,315	-	96%
Capital Expenditure 2021/22	53,652	(7,200)	46,452	35,620	46,452	-	77%
<u>Capital Resources</u>							
Expenditure Funded from Borrowing	30,373	(6,555)	23,818	20,401	23,818		
General Capital Grant	12,963	36	12,999	12,697	12,999		
Capital Grants & Contributions - project specific	8,816	59	8,875	1,843	8,875		
Capital Receipts - Sale of Assets	1,500	(740)	760	679	760		
Capital Resources 2021/22	53,652	(7,200)	46,452	35,620	46,452		
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 28/02/2022 £'000	Projected Outturn 2021/22 £000	Actual Project Cost to 28/02/2022 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Central Waterfront	3,011	25	3,036	2,492	3,036	26,771	42,434	42,902	Mar-24	Mar-24
(Less External Funding)	(90)	(237)	(327)	725	(327)	(237)	(1,289)	(1,289)	Mar-22	Mar-22
Economic Development Fit Out	600		600	574	600	583	1,000	1,000	Mar-22	Mar-22
(Less External Funding)		(590)	(590)	(574)	(590)	(574)	(590)	(590)		
Dundee Railway Station	36		36	(413)	36	40,141	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	106	124	136	306	306	Mar-22	Mar-22
Town Centre Fund	531		531	489	531	957	999	999	Aug-20	Mar-22
(Less External Funding)	(531)		(531)	(489)	(531)	(957)	(999)	(999)	Aug-20	Nov-21
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	(827)	2,917	2,911	2,917	58,509	77,779	78,529		
Netted Off Receipts	(721)	(727)	(1,448)	(338)	(1,448)	(9,510)	(9,464)	(11,772)		
Gross Expenditure	4,465	(100)	4,365	3,249	4,365	68,019	87,243	90,301		

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

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

Appendix 2

CHILDREN & FAMILIES

Note 1

Project/Nature of Expenditure	Approved Budget 2021/22 £000	Total Adjusts £000	Revised Budget 2021/22 £000	Expenditure to 28/02/2022 £'000	Projected Outturn 2021/22 £000	Actual Project Cost to 28/02/2022 £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	678	780	706	67,000	67,000	Tender not yet approved	
Young Persons House (Fairbairn Street Replacement)	300	(50)	250	197	250	200	2,580	2,580	Tender not yet approved	
Young Persons Homes Refurbishments	494		494	387	494	393	500	500	Dec-21	Mar-22
Early Learning and Childcare 1140 Hours Expansion	2,048	8	2,056	1,820	2,056	12,719	13,005	13,005	Mar-22	Aug-22
(Less External Funding)		(8)	(8)	(8)	(8)		(8)	(8)	Mar-22	Mar-22
C02 Monitoring Equipment in Schools	179	11	190	66	190		190	190	Mar-22	Mar-22
(Less External Funding)	(179)	(11)	(190)	(66)	(190)		(190)	(190)	Mar-22	Mar-22
Net Expenditure	3,236	380	3,616	3,079	3,616	25,966	95,065	95,065		
Receipts	(379)	176	(203)	(74)	(203)	(20,363)	(24,753)	(24,753)		
Gross Expenditure	3,615	204	3,819	3,153	3,819	46,329	119,818	119,818		

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 28/02/2022 £'000	Projected Outturn 2021/22 £000	Actual Project Cost to 28/02/2022 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Parks & Open Spaces	2,265	(207)	2,058	851	2,058	1,618	3,054	3,054	Mar-22	Mar-22
(Less External Funding)	(730)	94	(636)	(98)	(636)	(25)	(1,671)	(1,671)	Mar-22	Mar-22
Sports Facilities	205	(104)	101	103	101	114	207	207	Mar-22	Mar-22
LACD Projects	385	(45)	340	313	340	418	14,938	14,938	Mar-27	Mar-27
Regional Performance Centre for Sport	225	(165)	60	(173)	60	31,942	32,125	32,270	Aug-19	Oct-19
(Less External Funding)	(120)		(120)		(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	(744)	1,845	1,020	1,845	25,089	41,130	39,848		
Receipts	(961)	94	(867)	(98)	(867)	(9,332)	(9,782)	(11,209)		
Gross Expenditure	3,550	(838)	2,712	1,118	2,712	34,421	50,912	51,057		

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 28/02/2022 £'000	Projected Outturn 2021/22 £000	Actual Project Cost to 28/02/2022 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
CCTV Project	151		151	72	151	1,436	1,515	1,515	Dec-19	Jan-22
(Less External Funding)	(59)		(59)	180	(59)	(231)	(470)	(470)	Dec-19	Jan-22
Coastal Protection Works	6,220	(247)	5,973	5,153	5,973	15,146	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	158	1,068	873	1,068	1,063	9,067	10,831	Mar-24	Mar-24
(Less External Funding)	(910)	(158)	(1,068)	(117)	(1,068)	(307)	(9,067)	(10,831)	Mar-24	Mar-24
Flood Risk Management	67		67		67		67	67	Mar-26	Mar-26
Street Lighting Renewal	1,676	(536)	1,140	993	1,140	993	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	2,816	3,300	2,816	3,250	3,250	Mar-22	Mar-22
Bridge Assessment Work Programme	1,117	15	1,132	849	1,132	1,491	1,774	1,774	Mar-22	Mar-22
(Less External Funding)		(15)	(15)		(15)	(115)	(115)	(115)	Mar-22	Mar-22
Council Roads and Footpaths - Other	650	(117)	533	396	533	396	650	650	Mar-22	Mar-22
Smart Cities - Mobility Innovation Living Laboratory 1	719	(12)	707	559	707	1,048	1,196	1,196	Mar-21	Feb-22
(Less External Funding)	(368)	12	(356)	113	(356)	(358)	(827)	(681)	Mar-21	Feb-22
Road Schemes/Minor Schemes	2,301	(361)	1,940	1,366	1,940	1,366	1,940	1,940	Mar-22	Mar-22
(Less External Funding)	(733)	59	(674)		(674)		(674)	(674)	Mar-22	Mar-22
Low Emission Zone	846	(527)	319	79	319	478	718	718	Mar-22	Mar-22
(Less External Funding)	(846)	527	(319)		(319)	(399)	(718)	(718)	Mar-22	Mar-22
Net Expenditure	14,763	(1,214)	13,549	13,332	13,549	28,327	35,911	34,559		
Receipts	(3,216)	425	(2,791)	176	(2,791)	(1,672)	(12,433)	(14,051)		
Gross Expenditure	17,979	(1,639)	16,340	13,156	16,340	29,999	48,344	48,610		

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 28/02/2022 £'000	Projected Outturn 2021/22 £000	Actual Project Cost to 28/02/2022 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Demolition of Surplus Properties & Remediation Works	316	(140)	176	85	176	355	452	452	Mar-22	Mar-22
Bell Street MSCP							850	850	Mar-23	Mar-23
Cemeteries	119	(10)	109	10	109	17	116	116	Mar-23	Mar-23
Contaminated Land	78		78	5	78	5	78	78	Mar-22	Mar-22
Recycling & Waste Management	228	88	316	231	316	231	316	316	Mar-22	Mar-22
(Less External Funding)		(88)	(88)		(88)					
Recycling Initiatives	110		110	80	110	104	134	134	Mar-22	Mar-22
Riverside Recycling Site	10		10		10		823	823	Mar-22	Mar-22
Baldovie Recycling Centre	20		20	7	20	150	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	1,232	1,559	1,879	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	(11)	15	2,513	2,539	2,539	Mar-22	Mar-22
Purchase Desktop Collaboration Platform	700	(30)	670	651	670	1,265	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	(385)	711	564	711	1,385	1,532	1,532	Mar-22	Mar-22
(Less External Funding)				(2)		(2)				
Heating & Ventilation Systems	346	(100)	246	200	246	253	412	412	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 28/02/2022 £'000	Projected Outturn 2021/22 £000	Actual Project Cost to 28/02/2022 £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	439	671	671	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	181	251	229	299	299	Mar-22	Mar-22
Disabled Access	77		77	42	77	67	102	102	Mar-22	Mar-22
Health & Safety Works	363	(60)	303	233	303	547	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	674	831	1,233	1,391	1,391	Mar-22	Mar-22
Upgrade of City Square East & West Wing	858		858	612	858	4,702	5,000	5,000	Aug-20	Aug-21
Property Rationalisation	80		80	4	80	4	1,168	1,168	Mar-23	Mar-23
Depot Rationalisation Programme	300	(250)	50	34	50	59	4,400	4,400	Tender not yet approved	
Sustainable Projects	675	200	875	801	875	903	977	977	Tender not yet approved	
Capitalisation of Borrowing Costs	280	(280)							Mar-22	Mar-22
Contingency/COVID Capital Expenditure	728	(693)	35		35		1,078	1,078	Mar-22	Mar-22
Purchase of Vehicles, Plant & Machinery	3,127	(1,225)	1,902	1,663	1,902	1,607	1,954	1,954	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	(87)	610	600	610	1,804	1,750	1,750	Mar-22	Mar-22
Less External Funding	(518)	87	(431)	(258)	(431)	(1,165)	(1,338)	(1,338)	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 28/02/2022 £'000	Projected Outturn 2021/22 £000	Actual Project Cost to 28/02/2022 £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	45	522	523	522	1,375	1,374	1,374	Mar-22	Mar-22
(Less External Funding)	(477)	(45)	(522)	(523)	(522)	(1,375)	(1,374)	(1,374)	Mar-22	Mar-22
Clean Streets Electric Vehicle Infrastructure - Pop up Chargers	132		132	30	132	185	543	287	Mar-21	Mar-22
(Less External Funding)	(132)		(132)	(24)	(132)	(179)	(543)	(287)	Mar-21	Mar-22
Switched on Fleets - Part 1 2020/21 - Infrastructure	19	(9)	10	10	10	51	51	51	Jan-21	Dec-21
(Less External Funding)	(19)	15	(4)	41	(4)		(60)	(60)	Jan-21	Jan-21
Switched on Fleets - Part 2 - Zero Emission Vehicle and Charge Point Infrastructure Procurement	783		783	663	783	676	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		2,363	1,058	2,363	1,058	2,904	2,904	Mar-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	(4,441)	12,424	10,333	12,424	21,764	31,555	31,555		
Netted Off Receipts	(3,450)	(27)	(3,477)	(1,429)	(3,477)	(5,918)	(10,354)	(10,098)		
Gross Expenditure	20,315	(4,414)	15,901	11,762	15,901	27,682	41,909	41,653		

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 28/02/2022 £'000	Projected Outturn 2021/22 £000	Actual Project Cost to 28/02/2022 £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	(498)	266	175	265	142	282	282	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	85	2,925	2,925	2,925	3,300	3,265	3,265	Feb-22	Feb-22
Net Expenditure	3,639	(413)	3,226	3,102	3,225	15,051	15,527	15,189		
Receipts	(89)		(89)	(80)	(89)	(82)	(91)	(91)		
Gross Expenditure	3,728	(413)	3,315	3,182	3,314	15,133	15,618	15,280		

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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 28/02/2022	Projected Outturn 2021/22 £000	Actual Project Cost to 28/02/2022 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Free from Serious Disrepair - Roofs	2,262	(50)	2,212	1,333	2,212	2,941	3,820	3,820	Mar-22	Mar-22
Roughcast/Walls	500	51	551	252	551	540	975	975	Mar-22	Mar-22
Windows	1,378	(131)	1,247	797	1,247	2,187	2,637	2,637	Mar-22	Mar-22
Energy Efficient										
External Insulation and Cavity Fill	2,520	(116)	2,404	1,363	2,404	1,538	2,579	2,579	Mar-22	Mar-22
Heating Replacement	1,676	(1)	1,675	1,099	1,675	1,874	2,451	2,451	Mar-22	Mar-22
Boiler Replacement	50		50	20	50	20	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)								
Fire - Detection - Smoke Detector Programme	1,017	25	1,042	893	1,042	7,352	8,357	8,357	Jan-21	Mar-22
MSD Fire Safety Measures	1,880	(530)	1,350	840	1,350	917	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	231	708	391	708	1,425	1,747	1,747	Mar-22	Mar-22
Electrical Upgrading	1	1	2	2	2	2			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 28/02/2022	Projected Outturn 2021/22 £000	Actual Project Cost to 28/02/2022 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Miscellaneous										
Fees	83		83	47	83	47	83	83	Mar-22	Mar-22
Disabled Adaptations	850		850	761	850	761	850	850	Mar-22	Mar-22
Integrated Management System	137	(137)				366	753	819	Mar-21	Mar-23
Water Pumps & Tanks	463		463	225	463	225	463	463	Mar-22	Mar-22
Modern Facilities & Services										
Increased Supply of Council Housing	1,069	(79)	990	936	990	20,558	18,367	19,126	Mar-21	TBC
(Less External Funding)						(9,810)	(9,401)	(10,170)	Mar-22	Mar-22
Demolitions	202	(12)	190	106	190	293	383	377	Mar-22	Mar-22
Community Care										
Sheltered Lounge/Warden Call System Upgrades	372	(80)	292	8	292	8	292	292	May-22	May-22
Net Expenditure	15,147	(888)	14,259	9,124	14,259	31,300	38,797	38,491		
Receipts						(9,810)	(9,401)	(10,170)		
Gross Expenditure	15,147	(888)	14,259	9,124	14,259	41,110	48,198	48,661		

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 28 Feb 2022 £000</u>	<u>Projected Outturn 2021/22 £000</u>	<u>Variance £000</u>	<u>Actual Spend to 28.02.2022 as a % of Revised Budget</u>
BUILDING STRONG COMMUNITIES - HOUSING HRA ELEMENT							
Capital Expenditure 2021/22							
Free from Serious Disrepair - Roofs	2,262	(50)	2,212	1,333	2,212	-	60%
Roughcast/Walls	500	51	551	252	551	-	46%
Free from Serious Disrepair - Windows	1,378	(131)	1,247	797	1,247	-	64%
Energy Efficiency - External Insulation and Cavity Fill	2,520	(116)	2,404	1,363	2,404	-	57%
Energy Efficiency - Heating Replacement	1,676	(1)	1,675	1,099	1,675	-	66%
Energy Efficiency - Boiler replacement	50		50	20	50	-	40%
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	25	1,042	893	1,042	-	86%
Healthy, Safe & Secure - MSD Fire Safety Improvements	1,880	(530)	1,350	839	1,350	-	62%
Multi Storey Development Improvements	567	231	798	391	798	-	49%
Electrical Upgrading	1	1	2	2	2	-	100%
Miscellaneous - Fees	83		83	47	83	-	57%
Miscellaneous - Disabled Adaptations	850		850	761	850	-	90%
Integrated Management System	137	(137)					
Water Pumps and Tanks	463		463	225	463	-	49%
Increase Supply of Council Housing	1,069	(79)	990	936	990	-	95%
Demolitions	202	(12)	190	106	190	-	56%
Community Care - Sheltered Lounge/Warden Call System Upgrades	372	(80)	292	8	292	-	3%
Capital Expenditure 2021/22	15,147	(888)	14,259	9,124	14,259		64%
Capital Resources 2021/22							
Expenditure Funded from Borrowing	12,657	535	13,192	8,901	13,192		
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	56	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	-	
	15,147	(888)	14,259	9,124	14,259		
Capital Expenditure as % of Capital Resources	100%		100%		100%		