

REPORT TO: POLICY AND RESOURCES COMMITTEE – 24 APRIL 2023
REPORT ON: CAPITAL EXPENDITURE MONITORING 2022/23
REPORT BY: EXECUTIVE DIRECTOR OF CORPORATE SERVICES
REPORT NO: 109–2023

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 28 February 2023.

Appendix 1, which details the General Services position to the end of February 2023, shows a revised projected outturn for 2022/23 of £43.798m, a decrease of £97,000 since the last Capital monitoring report (Report 74-2023, Article II to Policy & Resources Committee 6 March 2023 refers).

Appendix 3, which details the Housing HRA position to the end of February 2023, shows a revised projected outturn for 2022/23 of £10.375m, a decrease of £288,000 since the last Capital monitoring report (Report 74-2023, Article II to Policy & Resources Committee 6 March 2023 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 reflects 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 28 February is 72% of the Revised Budget 2022/23 compared to 76% for the same period last year.

5.2 2022/23 Expenditure Variations

Appendix 1, which details the position to the end of February 2023, shows a revised projected outturn for 2022/23 of £43.798m, a decrease of £97,000 since the last Capital Monitoring report (Report 74-2023, Article II to Policy & Resources Committee 6 March 2023 refers). The main reasons for the movement are detailed in points 5.2.1 to 5.2.5 below:

5.2.1 Social Care (Reduce Child Poverty and Inequalities in Incomes, Education and Health) - Reduction in projected expenditure of £120,000 in 2022/23 on Accommodation for Adults with Specification Requirements. The development at Langlands Street is now not going to be handed over until April. 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 Coastal Protection Works (Tackle Climate Change and Reach Net Zero Carbon Emissions by 2045) - Reduction in projected expenditure of £232,000 in 2022/23. The rephasing of the budgets reflects the timescales for undertaking the remaining parts of the various committed projects. 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.

5.2.3 Asset Management System (Design a Modern Council) – Reduction in projected expenditure of £150,000 in 2022/23. As part of the corporate asset review, the current property asset management system is of an age and technical capability that it is reaching the end of its effective operational life. Procurement of a new property asset management system is required to progress with the effective delivery of property services. The budget will be required going forward with the intention is to progress with this upgrade in 23/24. There will be a reduction in borrowing in 2022/23 and a corresponding increase in 2023/24.

5.2.4 Purchase of Computer Equipment (Design a Modern Council) - Reduction in projected expenditure of £180,000 in 2022/23. The rephasing of the budget reflects the timescales for the delivery of the equipment. 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.

- 5.2.5 Olympia Refurbishment Works (Design a Modern Council) – Increase in projected expenditure of £400,000 in 2022/23. The rephrasing of the budget reflects the latest timescales for undertaking the programme of works by the contractor. The 2023/24 budget will be reduced, and there will be no increase to the overall cost of the project. The £400,000 will be funded by a contribution from the Capital Fund, already agreed when the tender was approved.
- 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	(8,429)	18,997	18,997	-
General Capital Grant	13,000	702	13,702	13,702	-
Capital Grants & Contributions	12,845	(3,570)	9,275	9,275	-
Capital Receipts – Sale of Assets	3,447	(2,858)	589	589	-
Capital Financed from Current Revenue	271	-	271	271	-
Capital Fund	564	400	964	964	-
	<u>57,553</u>	<u>(13,755)</u>	<u>43,798</u>	<u>43,798</u>	<u>-</u>

- 5.4.1 Capital receipts – Sale of Assets – Reduction in projected capital receipts of £175,000 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 future years projections in order to maintain the overall level of funding required to fund any projects that are agreed as carry forwards to 2023/24. 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)	43,798

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 28 February 2023 is 66% of the Revised Budget 2022/23 compared to 64% for the same period last year.

6.2 Appendix 3, which details the position to the end of February 2023, shows a revised projected outturn for 2022/23 of £10.375m a decrease of £288,000 since the last Capital monitoring report (Report 74-2023, Article II to Policy & Resources Committee 6 March 2023 refers). The main reasons for the movement are detailed in points 6.2.1 to 6.2.5 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 £147,000 in 2022/23. Covid-19 meant several programmes were delayed within the original programme. Covid-19 resulted in delays to our EWI programme and start dates. Alongside this, changes in design standard with the introduction of PAS 2035 resulting in a need to redesign projects in partnership with colleagues in Architectural services and carrying out a cost analysis of our EWI projects. Projects are anticipated to go back to Committee due to increases in costs since 2021.

6.2.2 Modern Facilities and Services - Kitchens and Bathrooms (Build Resilient and Empowered Communities) –The projected expenditure has decreased by £200,000 in 2022/23. The projected expenditure has decreased by £200,000 in 2022/23. This contract is a continuation of addresses started during covid, with 500k allocated. Old and new contract spend is coming under Energy Efficiency - Heating Replacement.

6.2.3 MSD Planned Improvements (Build Resilient and Empowered Communities) – the projected expenditure has increased by £372,000 in 2022/23. Increased costs at Whorterbank and Lansdowne MSDs due to additional fire stopping requirement - captured within contingencies.

6.2.4 MSD Communal Wiring (Build Resilient and Empowered Communities) – the projected expenditure has decreased by £210,000 in 2022/23. Works at Kirk Street MSD were delayed for reasons outwith the contractor's control. Work has started back on site March with contingencies put in place.

6.2.5 Increased Supply of Council Housing (Build Resilient and Empowered Communities) – The projected expenditure has decreased by £100,000 in 2022/23. The reduction in expenditure is mainly due to a reduction in projected expenditure associated to Derby Street new build development in this financial year which has been updated to reflect the latest timescales of the project.

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.

6.4 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	(5,308)	7,447	7,447	-
Capital Grants & Contributions	1,350	(1,213)	137	137	-
CFCR	450	-	450	450	-
Capital Receipts – Sale of Assets	4,068	(1,777)	2,291	2,291	-
Receipts from Owners	<u>450</u>	<u>(400)</u>	<u>50</u>	<u>50</u>	<u>-</u>
	<u>19,073</u>	<u>(8,698)</u>	<u>10,375</u>	<u>10,375</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)	10,375

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

13 APRIL 2023

2022/23 DUNDEE CITY COUNCIL CAPITAL EXPENDITURE MONITORING TO 28th FEBRUARY 2023

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 28.2.2023 as a % of Revised Budget</u>
GENERAL SERVICES							
<u>Capital Expenditure</u>							
Reduce Child Poverty & Inequalities in Income, Education & Health	7,353	(222)	7,131	4,898	7,131	0	69%
Deliver Inclusive Economic Growth	2,648	(1,170)	1,478	579	1,478	0	39%
Tackle Climate Change and reach Net Zero carbon emissions by 2045	17,333	(5,872)	11,461	7,730	11,461	0	67%
Build Resilient and Empowered Communities	14,009	(3,647)	10,362	7,570	10,362	0	73%
Design a Modern Council	16,210	(2,844)	13,366	10,765	13,366	0	81%
Capital Expenditure 2022/23	57,553	(13,755)	43,798	31,542	43,798	0	72%
<u>Capital Resources</u>							
Expenditure Funded from Borrowing	27,426	(8,429)	18,997	15,552	18,997		
General Capital Grant	13,000	702	13,702	13,393	13,702		
Capital Grants & Contributions - project specific	12,845	(3,570)	9,275	2,513	9,275		
Capital Receipts - Sale of Assets	3,447	(2,858)	589	84	589		
Capital Financed from Current Revenue	271		271	150	271		
Capital Fund	564	400	964	964	964		
Capital Resources 2022/23	57,553	(13,755)	43,798	31,542	43,798		
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 28/02/2023 £'000	Projected Outturn 2022/23 £000	Actual Project Cost to 28/02/2023 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Harris Academy Refurbishment	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	586	1,410	589	5,174	5,174	Dec-23	Dec-23
(Less External Funding)	(1,100)	(310)	(1,410)	(579)	(1,410)	(582)	(5,174)	(5,174)		
School Estate investment-East End Community Campus	2,000		2,000	1,993	2,000	2,948	100,800	100,800	Jul-25	Jul-25
Young Persons House (Fairbairn Street Replacement)	3,106	(106)	3,000	1813	3,000	2,053	3,369	3,397	Mar-23	Apr-23
Young Persons Homes Refurbishments	27		27	23	27	496	500	500	Dec-21	Mar-22
Early Learning and Childcare 1140 Hours Expansion	172	(85)	87	86	87	12,919	13,005	12,925	Mar-22	Aug-22
(Less External Funding)						(8)	(8)	(8)	Mar-22	Mar-22
C02 Monitoring Equipment & Ventilation in Schools	70	(46)	24	24	24	140	190	190	Mar-22	Mar-23
(Less External Funding)						(116)	(190)	(190)	Mar-22	Mar-22
Free School Meals Expansion - Primary Schools		150	150		150		635	635	Mar-24	Mar-24
<u>Social Care</u>										
Provision of Accommodation for Adults with Learning Disabilities	250	(108)	142	142	142	192	250	250	Mar-23	Apr-23
Learning Disability Accommodation - Whitfield	300	(300)					1,200	1,200	Tender not yet approved	
Community Wellbeing Centre	250	(6)	244	244	244	244	250	250		
(Less External Funding)	(250)	6	(244)	(244)	(244)	(244)	(244)	(244)	Mar-23	Mar-23
MacKinnon Centre – Conversion of Five Rooms for the NHS	38	9	47	47	47	47	38	38	Aug-22	Aug-22
(Less External Funding)	(23)		(23)	(22)	(23)	(22)	(23)	(23)	Mar-23	Mar-23
Net Expenditure	5,980	(526)	5,454	4,113	5,454	30,604	131,760	131,708		
Receipts	(1,373)	(304)	(1,677)	(845)	(1,677)	(21,335)	(26,002)	(26,002)		
Gross Expenditure	7,353	(222)	7,131	4,958	7,131	51,939	157,762	157,710		

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 28/02/2023 £'000	Projected Outturn 2022/23 £000	Actual Project Cost to 28/02/2023 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/Actual Completion Date
Central Waterfront	1,579	(356)	1,223	856	1,223	26,942	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	5	37	10	42	42	Mar-23	Mar-23
Lochee Regeneration	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
Acquisition of Land and Buildings		84	84	84	84	84	84	84	Mar-23	Mar-23
Demolition of Properties & Remediation Works	250	(156)	94	57	94	221	297	297	Mar-23	Mar-23
Net Expenditure	2,307	(829)	1,478	1,632	1,478	59,163	77,788	78,295		
Netted Off Receipts	(341)	341		1,053		(8,850)	(7,936)	(10,244)		
Gross Expenditure	2,648	(1,170)	1,478	579	1,478	68,013	85,724	88,539		

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

Appendix 2

Note 1

Project/Nature of Expenditure	Approved Budget 2022/23 £000	Total Adjusts £000	Revised Budget 2022/23 £000	Expenditure to 28/02/2023 £'000	Projected Outturn 2022/23 £000	Actual Project Cost to 28/02/2023 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Coastal Protection Works	1,333	(526)	807	535	807	16,364	17,499	17,429	Mar-25	Mar-25
(Less External Funding)						(562)	(562)	(562)	Mar-22	Mar-22
Broughty Ferry to Monifieth Active Travel Improvements	5,913	(1,845)	4,068	2,964	4,068	4,085	9,067	18,031	Mar-24	Mar-24
(Less External Funding)	(5,663)	1,845	(3,818)	(1,087)	(3,818)	(2,208)	(9,067)	(17,281)	Mar-24	Mar-24
Flood Risk Management	488	(488)							Mar-24	Mar-24
St Marys Drainage	50		50	1	50	1	200	200	Tender not yet approved	
Active Travel Infrastructure	750	(550)	200	26	200	26	750	750	Mar-24	Mar-24
(Less External Funding)		(50)	(50)		(50)				Mar-23	Mar-23
Low Emission Zone	987	(549)	438	273	438	511	676	676	Mar-24	Mar-24
(Less External Funding)	(987)	549	(438)	(280)	(438)	(518)	(676)	(676)	Mar-24	Mar-24
Cycling, Walking & Safer Routes	1,031	(535)	496	343	496	343	496	496	Jul-23	Jul-23
(Less External Funding)	(1,031)	535	(496)	(146)	(496)	(146)	(496)	(496)	Jul-23	Jul-23
Parks & Open Space	369	(6)	363	121	363	231	473	473	Mar-23	Mar-23
(Less External Funding - Scot Gov Nature Restoration Fund)	(269)	(82)	(351)	(109)	(351)	(218)	(460)	(460)		
DCA Lifecycle plant replacement programme	195	(175)	20		20		4,550	4,550	Tender not yet approved	
Low Carbon Transport (Green Transport Hub & Spokes - Bell Street)							850	850	Mar-23	Mar-23
Recycling Initiatives				(4)		70	74	74	Mar-23	Mar-23
Riverside Recycling Site	108	(98)	10	10	10	10	628	628	Mar-23	Mar-23
Low Carbon Projects	2,108	(250)	1858	1,013	1,858	2,755	3,600	3,600	Dec-22	Dec-22
Transport & Infrastructure	385	(206)	179	17	179	41	203	203	Mar-23	Mar-23
(Less External Funding)	(153)	93	(60)	(17)	(60)	(17)	(60)	(60)	Mar-23	Mar-23
Vehicle Fleet & Infrastructure	1,592	(543)	1,049	862	1,049	1,396	1,583	1,583	Mar-23	Mar-23
(Less Sale of Vehicles & Equipment)	(59)	(89)	(148)	(135)	(148)	(135)	(148)	(148)	Mar-22	Mar-23
Low Carbon Travel & Transport Challenge Fund for Multi Storey EV Charging Hubs		12	12	14	12	1,819	1,618	1,817	Mar-22	Mar-22
Less External Funding		20	20	19	20	(1,358)	(1,357)	(1,357)	Mar-22	Mar-22
Local Authority Installation Programme	73		73	73	73	75	75	76	Mar-22	Mar-23
(Less External Funding)	(73)		(73)	(73)	(73)	(75)	(75)	(75)	Mar-22	Mar-23

TACKLE CLIMATE CHANGE AND REACH NET ZERO CARBON EMISSIONS BY 2045

Appendix 2

Note 1

Project/Nature of Expenditure	Approved Budget 2022/23 £000	Total Adjusts £000	Revised Budget 2022/23 £000	Expenditure to 28/02/2023 £'000	Projected Outturn 2022/23 £000	Actual Project Cost to 28/02/2023 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Switched on Fleets	32	34	66	12	66	12	66	66	Mar-23	Mar-23
(Less External Funding)	(32)	(34)	(66)		(66)		(32)	(32)	Mar-22	Sep-22
Dundee on Street Residential Charging points Scheme (ORCS) 2022-2023	241	(211)	30	9	30	9	312	312	Mar-23	Mar-23
(Less External Funding)	(241)	211	(30)		(30)		(241)	(241)	Mar-23	Mar-23
Switched on Fleets 2022/23	49	(19)	30	6	30	6	98	98	Mar-23	Mar-23
(Less External Funding)	(49)	19	(30)		(30)		(49)	(49)	Mar-23	Mar-23
Smart Cities - Mobility Innovation Living Laboratory - 2	1,629	83	1,712	1,455	1,712	2,697	2,872	2,954	Mar-22	Mar-23
(Less External Funding)	(475)	(5)	(480)	304	(480)	(579)	(1,395)	(1,362)	Mar-22	Sep-22
Net Expenditure	8,301	(2,860)	5,441	6,206	5,441	24,635	31,072	32,067		
Receipts	(9,032)	3,012	(6,020)	(1,524)	(6,020)	(5,816)	(14,618)	(22,799)		
Gross Expenditure	17,333	(5,872)	11,461	7,730	11,461	30,451	45,690	54,866		

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

BUILD RESILIENT AND EMPOWERED COMMUNITIES

Appendix 2

Project/Nature of Expenditure	Note 1									
	Approved Budget 2022/23 £000	Total Adjusts £000	Revised Budget 2022/23 £000	Expenditure to 28/02/2023 £'000	Projected Outturn 2022/23 £000	Actual Project Cost to 28/02/2023 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Community Regeneration Fund	876	(484)	392	85	392	129	436	436	Mar-23	Mar-23
Community Choices (Participatory Budgeting)	300	(300)						300	Mar-23	Mar-23
Menzieshill - Community Provision	31	(31)				12,881	13,250	12,881	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	9	86	87	86	3,450	3,265	3,449	Feb-22	Feb-22
(Less External Funding)		(1)	(1)		(1)		(1)	(1)	Feb-22	Feb-22
Bridge Assessment Work Programme	633		633	119	633	1,235	1,749	1,749	Mar-23	Mar-23
(Less External Funding)	(102)		(102)	(87)	(102)	(105)	(120)	(120)	Mar-23	Mar-23
Council Roads and Footpaths - Other	755	(390)	365	234	365	234	365	365	Mar-23	Mar-23
Road Reconstructions/Recycling	2,897	531	3,428	2,985	3,428	2,985	3,428	3,428	Mar-23	Mar-23
Road Safety	98		98	48	98	48	98	98	Mar-24	Mar-24
Traffic signal upgrades	73		73	62	73	62	73	73	Mar-23	Mar-23
Footway Upgrades	921	(141)	780	652	780	652	921	780	Mar-23	Mar-23
LED Street Lighting Installations	72	(69)	3	3	3	3,769	4,800	3,838	Mar-23	Mar-23
Street Lighting Renewal	1,467	(217)	1,250	928	1,250	928	1,250	1,250	Mar-23	Mar-23
District Shopping	358	(135)	223	59	223	191	355	355	Mar-23	Mar-23
(Less External Funding)		(135)	(135)		(135)					
City Improvement Fund	500	(380)	120	19	120	19	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	(498)	2,526	2,014	2,526	4,013	4,539	4,539	Mar-23	Mar-23
(Less External Funding)	(1,270)	(10)	(1,280)	(1,110)	(1,280)	(1,569)	(1,750)	(1,729)	Mar-23	Mar-23
Sports Facilities	771	(579)	192	180	192	201	213	213	Mar-23	Mar-23
LACD Projects	252	(212)	40	40	40	138	14,938	14,938	Mar-27	Mar-27
Net Expenditure	11,913	(3,126)	8,787	6,373	8,787	28,048	47,139	46,170		
Receipts	(2,096)	521	(1,575)	(1,197)	(1,575)	(3,078)	(3,999)	(3,978)		
Gross Expenditure	14,009	(3,647)	10,362	7,570	10,362	31,126	51,138	50,148		

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

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 28/02/2023 £'000	Projected Outturn 2022/23 £000	Actual Project Cost to 28/02/2023 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Cemeteries	131		131	59	131	154	226	226	Mar-23	Mar-23
Contaminated Land	82	(38)	44	18	44	18	44	44	Mar-23	Mar-23
Recycling & Waste Management	193		193	180	193	266	279	279	Mar-23	Mar-23
(Less External Funding)	(2)		(2)		(2)	(86)	(88)	(88)	Mar-23	Mar-23
Baldovie Depot Redevelopment	148	22	170	159	170	184	316	338	Mar-23	Mar-23
Construction of Salt Barn	31	(17)	14	10	14	649	653	653	Aug-21	Aug-21
Purchase Computer Equipment	2,902	(270)	2,632	2,234	2,632	2,970	3,379	3,379	Mar-23	Mar-23
(Less External Funding)	(1)		(1)		(1)	(648)	(650)	(649)	Mar-23	Mar-23
Replacement of Major Departmental Systems	168	(143)	25	9	25	2,522	2,538	2,538	Mar-23	Mar-23
Purchase Desktop Collaboration Platform	702	(29)	673	661	673	1,973	1,841	1,985	Mar-23	Mar-23
Smart Cities Digital/ICT Investment	180	(155)	25	12	25	266	319	319	Mar-23	Mar-23
Data Centre	103		103	103	103	386	386	386	Mar-23	Mar-23
Schools Connectivity							1,200	1,200		
Asset Management System Replacement	150	(150)					150	150	Tender not yet Approved	
<u>Property Lifecycle Development Programme</u>										
Industrial Estates Improvements	114		114	39	114	196	271	271	Mar-23	Mar-23
(Less External Funding)										
Shopping Parade Improvements	145		145	89	145	90	146	146	Mar-23	Mar-23
Structural Improvements & Property Upgrades	648		648	475	648	1,166	1,339	1,339	Mar-23	Mar-23
Heating & Ventilation Systems	1,039		1,039	865	1,039	963	1,154	1,154	Mar-23	Mar-23
Roof Replacement/Improvement Programme	612	(8)	604	520	604	1,245	1,331	1,331	Mar-23	Mar-23
Window Replacement	614		614	547	614	1,314	1,383	1,383	Mar-23	Mar-23
Electrical Upgrades	180		180	124	180	241	300	300	Mar-23	Mar-23
Toilet Upgrades	645		645	637	645	896	904	904	Mar-23	Mar-23
Disabled Access	5	(5)							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 28/02/2023 £'000	Projected Outturn 2022/23 £000	Actual Project Cost to 28/02/2023 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Health & Safety Works	225	(93)	132	65	132	293	360	360	Mar-23	Mar-23
Procurement Costs	135	(13)	122	122	122	122	122	122	Mar-23	Mar-23
Lifecycle Improvements	1,685	(9)	1,676	1,315	1,676	2,448	2,956	2,956	Mar-23	Mar-23
Community Centres	130	(120)	10		10		1,165	1,165	Tender not yet approved	
Upgrade of City Square East & West Wing	222	(42)	180	23	180	2,984	5,000	5,000	Aug-20	Aug-21
Property Rationalisation	1,056	(945)	111	31	111	39	1,168	1,168	Mar-23	Mar-23
Depot Rationalisation Programme	500	(435)	65	63	65	88	3,063	3,063	Tender not yet approved	
Capitalisation of Borrowing Costs	280	(280)							Mar-24	Mar-24
Contingency/COVID Capital Expenditure	164	(164)							Mar-23	Mar-23
Dundee Ice Arena Plant & Upgrade	400	(250)	150		150		9,100	9,100	Feb-24	Feb-24
Olympia Refurbishment Works	2,500	400	2,900	2,392	2,900	2,723	6,163	6,163	Oct-23	Oct-23
Regional Performance Centre for Sport	121	(100)	21	13	21	32,162	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	(2,844)	13,363	10,765	13,363	46,196	70,643	69,528		
Netted Off Receipts	(3)		(3)		(3)	(10,162)	(8,738)	(10,164)		
Gross Expenditure	16,210	(2,844)	13,366	10,765	13,366	56,358	79,381	79,692		

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 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 28/02/2023	Projected Outturn 2022/23 £000	Actual Project Cost to 28/02/2023 £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	(4,009)	312	98	312	2,501	4,321	312	Mar-23	Mar-23
Heating Replacement	500	(75)	425	396	425	396	500	425	Mar-23	Mar-23
Boiler Replacement	5	17	22	22	22	22	5	22	Mar-23	Mar-23
Renewable Initiatives/Gas Services	100	(75)	25	5	25	5	100	25	Tender not yet Approved	
Net Expenditure	4,926	(4,142)	784	521	784	2,924	4,926	784		
Receipts										
Gross Expenditure	4,926	(4,142)	784	521	784	2,924	4,926	784		

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 28/02/2023	Projected Outturn 2022/23 £000	Actual Project Cost to 28/02/2023 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Free from Serious Disrepair - Roofs	938	(375)	563	429	563	1,461	1,595	1,595	Mar-23	Mar-23
Roughcast/Walls	500	(47)	453	132	453	387	500	453	May-23	May-23
Windows	2,274	(966)	1,308	770	1,308	1,142	1,680	1,680	Mar-23	Mar-23
Healthy, Safe and Secure										
Door Entry System/Secure Doors	150	(127)	23	23	23	23	150	23	Tender not yet Approved	
Door Entry Replacement	100	(100)					100		Tender not yet Approved	
Fire - Detection - Smoke Detector Programme	15	(10)	5	4	5	7,481	8,357	7,492	Jan-21	Mar-22
Fire - Detection - Sprinklers	3	(3)							Tender not yet Approved	
MSD Planned Improvements	1,928	372	2,300	2,076	2,300	3,550	4,241	4,241	Dec-22	Dec-22
Multi Storey Development Improvements	1,771	(378)	1,393	987	1,393	988	1,393	1,393	Jan-24	Jan-24
Electrical Upgrading	50	(20)	30	11	30	11	50	30	Mar-23	Mar-23

BUILD RESILIENT AND EMPOWERED COMMUNITIES - HOUSING REVENUE ACCOUNT ELEMENT

Project/Nature of Expenditure	Note 1									
	Approved Budget 2022/23 £000	Total Adjusts £000	Revised Budget 2022/23 £000	Expenditure to 28/02/2023	Projected Outturn 2022/23 £000	Actual Project Cost to 28/02/2023 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Miscellaneous										
Fees	87	5	92	92	92	92	87	92	Mar-23	Mar-23
Disabled Adaptations	850		850	800	850	800	850	850	Mar-23	Mar-23
St Columba Gardens - Fire Damage	160		160	3	160	3	160	160	Mar-23	Mar-23
Integrated Management System	174	(1)	173	23	173	389	753	880	Mar-21	Mar-24
MSD Fire Safety works		20	20	18	20	18	20	20	Mar-23	Mar-23
Water Pumps & Tanks	18	1	19	19	19	302	363	302	Mar-23	Mar-23
Modern Facilities & Services										
Kitchen replacement/Bathroom upgrades	500	(500)							Mar-23	Mar-23
Increased Supply of Council Housing	4,250	(2,460)	1,790	847	1,790	21,510	18,367	18,922	Mar-21	TBC
(Less External Funding)	(1,350)	1,213	(137)		(137)	(9,810)	(9,041)	(9,810)		
Demolitions	39	40	79	29	79	320	383	370	Mar-23	Mar-23
Community Care										
Sheltered Lounge/Warden Call System Upgrades	340	(7)	333	38	333	270	340	333	Mar-23	Mar-23
Net Expenditure	12,797	(3,343)	9,454	6,301	9,454	28,937	30,348	29,026		
Receipts	(1,350)	1,213	(137)		(137)	(9,810)	(9,041)	(9,810)		
Gross Expenditure	14,147	(4,556)	9,591	6,301	9,591	38,747	39,389	38,836		

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

	<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 28 Feb 2023 £000</u>	<u>Projected Outturn 2022/23 £000</u>	<u>Variance £000</u>	<u>Actual Spend to 28.2.2023 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	(4,009)	312	98	312	-	31%
Energy Efficiency - Heating Replacement	500	(75)	425	396	425	-	93%
Energy Efficiency - Boiler replacement	5	17	22	22	22	-	100%
Renewable Initiatives/Gas Services	100	(75)	25	5	25	-	20%
Build Resilient and Empowered Communities							
Free from Serious Disrepair - Roofs	938	(375)	563	429	563	-	76%
Roughcast/Walls	500	(47)	453	132	453	-	29%
Free from Serious Disrepair - Windows	2,274	(966)	1,308	770	1,308	-	59%
Modern Facilities and Services - Kitchens and Bathrooms	500	(500)				-	
Healthy, Safe & Secure - Door Entry System & Secure Doors	150	(127)	23	23	23	-	100%
Healthy, Safe & Secure - Door Entry Replacement	100	(100)				-	
Healthy, Safe & Secure - Fire Detection - Smoke Detection Programme	15	(10)	5	4	5	-	80%
Healthy, Safe & Secure - Fire Detection - Sprinklers	3	(3)				-	
Healthy, Safe & Secure - MSD Planned Improvements	1,928	372	2,300	2,076	2,300	-	90%
Multi Storey Development Improvements	60	(59)	1	1	1	-	100%
Multi Storey Development Lifts	825	(90)	735	333	735	-	45%
Multi Storey Development CCTV	20	(20)				-	
Electrical - Communal Wiring	866	(209)	657	653	657	-	99%
Electrical Upgrading	50	(20)	30	11	30	-	37%
Miscellaneous - Fees	87	5	92	92	92	-	100%
Miscellaneous - Disabled Adaptations	850		850	800	850	-	94%
Miscellaneous - Fire Damage	160		160	3	160	-	2%
Miscellaneous - MSD Fire Safety works		20	20	18	20	-	90%
Integrated Management System	174	(1)	173	23	173	-	13%
Water Pumps and Tanks	18	1	19	19	19	-	100%
Increase Supply of Council Housing	4,250	(2,460)	1,790	847	1,790	-	47%
Demolitions	39	40	79	29	79	-	37%
Community Care - Sheltered Lounge/Warden Call System Upgrades	340	(7)	333	38	333	-	11%
Capital Expenditure 2022/23	19,073	(8,698)	10,375	6,822	10,375	-	66%
Capital Resources 2022/23							
Expenditure Funded from Borrowing	12,755	(5,308)	7,447	6,800	7,447	-	
Capital Receipts, Grants & Contributions - project specific							
Scottish Government Grants	1,350	(1,213)	137		137	-	
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	(1,777)	326	21	326	-	
Sale of Assets to Fleming Trust	1,965		1,965		1,965	-	
	19,073	(8,698)	10,375	6,822	10,375		
Capital Expenditure as % of Capital Resources	100%		100%		100%		