

**REPORT TO: POLICY AND RESOURCES COMMITTEE – 31 OCTOBER 2022**

**REPORT ON: CAPITAL EXPENDITURE MONITORING 2022/23**

**REPORT BY: EXECUTIVE DIRECTOR OF CORPORATE SERVICES**

**REPORT NO: 262-2022**

**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 2022/23 expenditure and for the projected total cost as at 31 August 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. 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 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, 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 2022-27 is currently being updated for the impact of these inflationary increases, and the subsequent reductions to budgets to bring down the level of borrowing to within affordable levels. The Capital Plan 2023-28 will be presented to the Policy and Resources Committee as soon as complete.

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 31 August 2022 is 14% of the Revised Budget 2022/23 compared to 22% for the same period last year.

### 5.2 2022/23 Expenditure Variations

Appendix 1, which details the position to the end of August 2022, shows a revised projected outturn for 2022/23 of £67.779m, a decrease of £1.819m since the last capital monitoring report was approved at Policy and Resources Committee on 26<sup>th</sup> September 2022 (Report 221-2022, Article VII refers). The main reasons for the movement are detailed in points 5.2.1 to 5.2.2 below:

5.2.1 Social Care (Health, Care & Wellbeing) – Reduction in Projected expenditure of £420,000 in 2022/23 on Accommodation for Adults with Learning Disabilities in Whitfield. The budget has been rephased to reflect the latest timescales for undertaking the works. 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 Parks & Open Spaces (Health, Care & Wellbeing) – Reduction in Projected expenditure of £1.435m in 2022/23 on enhancements of parks and open spaces, environmental initiatives and additional improvements to playparks and the play equipment. The programme of works has been phased on the availability of resources to progress the works and the timescales for delivery of materials and equipment. The budget will be required in 2023/24. There will be a reduction in borrowing in 2022/23 and an increase in 2023/34.

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: -

	<b>Approved Budget £000</b>	<b>Adjustments £000</b>	<b>Revised Budget £000</b>	<b>Projected Outturn £000</b>	<b>Variance £000</b>
Borrowing	33,469	1,997	35,466	35,466	-
General Capital Grant	13,000	-	13,000	13,000	-
Capital Grants & Contributions	15,346	(2,751)	12,595	12,595	-
Capital Receipts – Sale of Assets	3,000	447	3,447	3,447	-
Capital Financed from Current Revenue		271	271	271	-
Capital Fund	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>3,000</u>	<u>-</u>
	<u>67,815</u>	<u>(36)</u>	<u>67,779</u>	<u>67,779</u>	<u>-</u>

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

	<b>£000</b>
2018/19	94,329
2019/20	50,172
2020/21	39,537
2021/22	45,038
2022/23 (Projected)	67,779

## 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 31 August 2022 is 12% of the Revised Budget 2022/23 compared to 9% for the same period last year.

6.2 Appendix 3, which details the position to the end of August 2022, shows a revised projected outturn for 2022/23 of £22.199m, a decrease of £678,000 since the last capital monitoring report was approved at Policy and Resources Committee on 26<sup>th</sup> September 2022 (Report 221-2022, Article VII refers). The main reasons for the movement are detailed in points 6.2.1 to 6.2.4 below:

6.2.1 Healthy, Safe and Secure, Electrical Upgrading has a reduction in projected expenditure of £450,000 in 2022/23 due to the rephasing of the rewire programme across the Housing stock. This programme will continue to be delivered in 2023/24.

6.2.2 Free from Serious disrepair – Roofs programme projected expenditure has decreased by £131,000 in 2022/23 due to final accounts for completed projects being less than the original projections.

6.2.3 Free from Serious disrepair – Windows replacement programme projected expenditure has decreased by £261,000 in 2022/23 due to final accounts for completed projects being less than the original projections.

6.2.4 The Integrated Management System projected expenditure in 2022/23 has increased by £173,000. The Civica Cx Housing System implementation is highly complex and relies on a number of third party providers as we move towards a fully integrated housing management system. As a result, a decision was made previously to split the implementation into smaller phases to make it more manageable for all parties concerned. The first phase of the implementation project went live in February 2021, and we are now planning Phase 2 implementation which will see the majority of the remaining modules incrementally built throughout financial year 2022/2023 - 2023/2024. Implementation is projected early 2023/24 and this expenditure has been included within 2023/24 expenditure.

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: -

	<b>Approved Budget £000</b>	<b>Adjustments £000</b>	<b>Revised Budget £000</b>	<b>Projected Outturn £000</b>	<b>Variance £000</b>
Borrowing	16,275	(1,026)	15,249	15,249	-
Capital Grants & Contributions	2,716	(641)	2,075	2,075	-
CFCR	450	-	450	450	-
Capital Receipts – Sale of Assets	3,975	-	3,975	3,975	-
Receipts from Owners	<u>450</u>	<u>-</u>	<u>450</u>	<u>450</u>	<u>-</u>
	<u>23,866</u>	<u>(1,667)</u>	<u>22,199</u>	<u>22,199</u>	<u>-</u>

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

	<b>£000</b>
2018/19	20,139
2019/20	23,565
2020/21	8,327
2021/22	14,259
2022/23 (Projected)	22,199

#### 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 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 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**

**19 OCTOBER 2022**

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**2022/23 DUNDEE CITY COUNCIL CAPITAL EXPENDITURE MONITORING TO 31st AUGUST 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 31.8.2022 as a % of Revised Budget</u>
<b>GENERAL SERVICES</b>							
<b><u>Capital Expenditure</u></b>							
Work and Enterprise	6,751	(1,617)	5,134	(454)	5,134	-	-9%
Children & Families	7,616	(1,101)	6,515	1,247	6,515	-	19%
Health, Care & Wellbeing	19,382	(8,781)	10,601	714	10,601	-	7%
Community Safety & Justice	11,770	5,981	17,751	3,757	17,751	-	21%
Service Provision	28,336	(2,045)	26,291	4,422	26,291	-	17%
Building Strong Communities - Non Housing HRA Element	960	527	1,487	90	1,487	-	6%
<b>Capital Expenditure 2022/23</b>	<b>74,815</b>	<b>(7,036)</b>	<b>67,779</b>	<b>9,776</b>	<b>67,779</b>	-	14%
<b><u>Capital Resources</u></b>							
Expenditure Funded from Borrowing	33,469	1,997	35,466	4,610	35,466		
General Capital Grant	13,000		13,000	5,769	13,000		
Capital Grants & Contributions - project specific	15,346	(2,751)	12,595	(687)	12,595		
Capital Receipts - Sale of Assets	3,000	447	3,447	84	3,447		
Capital Financed from Current Revenue		271	271		271		
Capital Fund	3,000		3,000		3,000		
<b>Capital Resources 2022/23</b>	<b>67,815</b>	<b>(36)</b>	<b>67,779</b>	<b>9,776</b>	<b>67,779</b>		
<b>Capital Expenditure as % of Capital Resources</b>	<b>110%</b>		<b>100%</b>		<b>100%</b>		

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## WORK &amp; ENTERPRISE

Note 1

Project/Nature of Expenditure	Approved Budget 2022/23 £000	Total Adjusts £000	Revised Budget 2022/23 £000	Expenditure to 31/08/2022 £'000	Projected Outturn 2022/23 £000	Actual Project Cost to 31/08/2022 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Central Waterfront	4,690	(3,111)	1,579	(110)	1,579	25,976	41,437	41,657	Mar-24	Mar-24
(Less External Funding)				1,053		(222)	(1,275)	(1,275)	Mar-22	Mar-22
Economic Development Fit Out	391	25	416	25	416	609	1,000	1,000	Mar-23	Mar-23
(Less External Funding)						(312)	(590)	(590)		
Dundee Railway Station				(448)		40,147	38,000	40,590	Dec-17	Jul-18
(Less External Funding)						(8,316)	(6,008)	(8,316)	Dec-17	Jul-18
City Quay		37	37		37	5	42	42	Mar-23	Mar-23
Lochee Community Regeneration		25	25		25		25	25	Mar-23	Mar-23
Vacant & Derelict Land Fund Programme	341		341		341		341	341	Mar-23	Mar-23
(Less External Funding)	(341)		(341)		(341)		(341)	(341)	Mar-23	Mar-23
District Shopping	352	6	358	7	358	139	490	490	Mar-23	Mar-23
City Improvement Fund	250	500	750		750		750	750	Mar-23	Mar-23
Acquisition of Land and Buildings		84	84	84	84	84	84	84	Mar-23	Mar-23
Town Centre Fund				(12)		987	999	999	Aug-20	Mar-22
(Less External Funding)						(999)	(999)	(999)	Aug-20	Mar-22
Place Based Investment	727	817	1,544		1,544		1,544	1,544	Tender not yet approved	
(Less External Funding)	(727)	10	(717)		(717)		(717)	(717)	Tender not yet approved	
<b>Net Expenditure</b>	<b>5,683</b>	<b>(1,607)</b>	<b>4,076</b>	<b>599</b>	<b>4,076</b>	<b>58,098</b>	<b>74,782</b>	<b>75,284</b>		
<b>Netted Off Receipts</b>	<b>(1,068)</b>	<b>10</b>	<b>(1,058)</b>	<b>1,053</b>	<b>(1,058)</b>	<b>(9,849)</b>	<b>(9,930)</b>	<b>(12,238)</b>		
<b>Gross Expenditure</b>	<b>6,751</b>	<b>(1,617)</b>	<b>5,134</b>	<b>(454)</b>	<b>5,134</b>	<b>67,947</b>	<b>84,712</b>	<b>87,522</b>		

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

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

## CHILDREN &amp; FAMILIES

Note 1

Project/Nature of Expenditure	Approved Budget 2022/23 £000	Total Adjusts £000	Revised Budget 2022/23 £000	Expenditure to 31/08/2022 £'000	Projected Outturn 2022/23 £000	Actual Project Cost to 31/08/2022 £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	2,400	(1,300)	1,100	92	1,100	95	4,200	4,200	Tender not yet approved	
(Less External Funding)	(2,400)	1,300	(1,100)	3	(1,100)		(4,200)	(4,200)	Tender not yet approved	
School Estate investment-East End Community Campus	3,489	(1,489)	2,000	941	2,000	1,896	67,000	67,000	Tender not yet approved	
Young Persons House (Fairbairn Street Replacement)	1,677	1,429	3,106	225	3,106	465	3,369	3,397	Mar-23	Mar-23
Young Persons Homes Refurbishments		27	27	8	27	481	500	500	Dec-21	Mar-22
Early Learning and Childcare 1140 Hours Expansion	50	122	172	(41)	172	12,792	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	22	70	138	190	190	Mar-22	Mar-23
(Less External Funding)						(116)	(190)	(190)	Mar-22	Mar-22
<b>Net Expenditure</b>	<b>5,216</b>	<b>199</b>	<b>5,415</b>	<b>1,250</b>	<b>5,415</b>	<b>27,691</b>	<b>95,854</b>	<b>95,882</b>		
<b>Receipts</b>	<b>(2,400)</b>	<b>1,300</b>	<b>(1,100)</b>	<b>3</b>	<b>(1,100)</b>	<b>(20,487)</b>	<b>(24,761)</b>	<b>(24,761)</b>		
<b>Gross Expenditure</b>	<b>7,616</b>	<b>(1,101)</b>	<b>6,515</b>	<b>1,247</b>	<b>6,515</b>	<b>48,178</b>	<b>120,615</b>	<b>120,643</b>		

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 &amp; WELLBEING

Note 1

Project/Nature of Expenditure	Approved Budget 2022/23 £000	Total Adjusts £000	Revised Budget 2022/23 £000	Expenditure to 31/08/2022 £'000	Projected Outturn 2022/23 £000	Actual Project Cost to 31/08/2022 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Parks & Open Spaces	2,431	962	3,393	610	3,393	2,706	5,489	5,489	Mar-23	Mar-23
(Less External Funding)	(941)	(598)	(1,539)	(283)	(1,539)	(958)	(1,831)	(1,831)	Mar-23	Mar-23
Sports Facilities	609	62	771	127	771	243	887	887	Mar-23	Mar-23
LACD Projects	5,360	(158)	5,202	169	5,202	598	14,938	14,938	Mar-27	Mar-27
Regional Performance Centre for Sport		121	121	(201)	121	31,948	32,125	32,270	Aug-19	Oct-19
(Less External Funding)						(9,428)	(8,000)	(9,427)	Aug-19	Oct-19
Social Care	1,355	(637)	718	8	718	58	768	768	Mar-23	Mar-23
(Less External Funding)		(23)	(23)		(23)		(23)	(23)	Aug-22	Aug-22
Sustainable Transport	80	145	396	1	396	25	420	420	Mar-23	Mar-23
(Less External Funding)		(153)	(153)	10	(153)	(40)	(60)	(60)	Mar-23	Mar-23
Low Carbon Transport Initiative - Hydrogen	9,547	(9,547)				53	9,547	9,547	Tender not yet approved	
(Less External Funding)	(6,547)	6,547					(6,547)	(6,547)	Tender not yet approved	
<b>Net Expenditure</b>	<b>11,894</b>	<b>(3,279)</b>	<b>8,886</b>	<b>441</b>	<b>8,886</b>	<b>25,205</b>	<b>47,713</b>	<b>46,431</b>		
<b>Receipts</b>	<b>(7,488)</b>	<b>5,773</b>	<b>(1,715)</b>	<b>(273)</b>	<b>(1,715)</b>	<b>(10,426)</b>	<b>(16,461)</b>	<b>(17,888)</b>		
<b>Gross Expenditure</b>	<b>19,382</b>	<b>(9,052)</b>	<b>10,601</b>	<b>714</b>	<b>10,601</b>	<b>35,631</b>	<b>64,174</b>	<b>64,319</b>		

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 &amp; JUSTICE

Note 1

Project/Nature of Expenditure	Approved Budget 2022/23 £000	Total Adjusts £000	Revised Budget 2022/23 £000	Expenditure to 31/08/2022 £'000	Projected Outturn 2021/22 £000	Actual Project Cost to 31/08/2022 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Coastal Protection Works	1,210	306	1,516	461	1,516	16,290	21,613	21,578	Mar-25	Mar-25
(Less External Funding)						(562)	(562)	(562)	Mar-22	Mar-22
Broughty Ferry to Monifieth Active Travel Improvements	4,390	1,523	5,913	1,274	5,913	2,395	9,067	11,081	Mar-24	Mar-24
(Less External Funding)	(4,390)	(1,273)	(5,663)	46	(5,663)	(1,075)	(9,067)	(10,831)	Mar-24	Mar-24
Flood Risk Management	650	(162)	488		488		488	488	Mar-26	Mar-26
St Marys Drainage	50		50		50		200	200	Tender not yet approved	
Street Lighting Renewal	1,000	467	1,467	209	1,467	209	1,467	1,467	Mar-23	Mar-23
LED Street Lighting Installations		72	72	3	72	3	4,800	3,838	Mar-23	Mar-23
Road Reconstructions/Recycling	2,500	397	2,897	1,036	2,897	1,036	2,897	2,897	Mar-23	Mar-23
Bridge Assessment Work Programme	500	133	633	(36)	633	1,714	2,383	2,383	Mar-23	Mar-23
(Less External Funding)		(102)	(102)	18	(102)		(120)	(120)	Mar-23	Mar-23
Active Travel Infrastructure		750	750	25	750		750	750	Mar-23	Mar-23
Council Roads and Footpaths - Other	550	205	755	45	755	45	755	755	Mar-23	Mar-23
Road Schemes/Minor Schemes	920	1,303	2,223	505	2,223	505	2,223	2,223	Mar-23	Mar-23
(Less External Funding)		(1,031)	(1,031)	(17)	(1,031)	(17)	(1,031)	(1,031)	Mar-23	Mar-23
Low Emission Zone		987	987	235	987	473	1,225	1,225	Mar-23	Mar-23
(Less External Funding)		(987)	(987)	(235)	(987)	(473)	(1,225)	(1,225)	Mar-23	Mar-23
<b>Net Expenditure</b>	<b>7,380</b>	<b>2,588</b>	<b>9,968</b>	<b>3,569</b>	<b>9,968</b>	<b>20,543</b>	<b>35,863</b>	<b>35,116</b>		
<b>Receipts</b>	<b>(4,390)</b>	<b>(3,393)</b>	<b>(7,783)</b>	<b>(188)</b>	<b>(7,783)</b>	<b>(2,127)</b>	<b>(12,005)</b>	<b>(13,769)</b>		
<b>Gross Expenditure</b>	<b>11,770</b>	<b>5,981</b>	<b>17,751</b>	<b>3,757</b>	<b>17,751</b>	<b>22,670</b>	<b>47,868</b>	<b>48,885</b>		

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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 2022/23 £000	Total Adjusts £000	Revised Budget 2022/23 £000	Expenditure to 31/08/2022 £'000	Projected Outturn 2022/23 £000	Actual Project Cost to 31/08/2022 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Demolition of Surplus Properties & Remediation Works	1,750	(1,500)	250	11	250	126	358	358	Mar-23	Mar-23
(Less External Funding)										
Low Carbon Transport	850		850		850		850	850	Mar-23	Mar-23
Cemeteries	100	31	131	26	131	121	226	226	Mar-23	Mar-23
Contaminated Land	70	12	82	6	82	6	82	82	Mar-23	Mar-23
Recycling & Waste Management	191	23	214	48	214	134	300	348	Mar-23	Mar-23
(Less External Funding)		(2)	(2)		(2)	(86)	(88)	(88)	Mar-23	Mar-23
Recycling Initiatives	346	14	360		360	95	455	455	Mar-23	Mar-23
Riverside Recycling Site	250	10	260	10	260	10	823	823	Mar-23	Mar-23
Baldovie Recycling Centre	2,247	(984)	1,263	22	1,263	190	1,431	1,431	Mar-23	Mar-23
Construction Of Salt Barn		31	31	(17)	31	622	653	670	Aug-21	Aug-21
Purchase Computer Equipment	2,158	744	2,902	899	2,902	1,654	3,657	3,657	Mar-23	Mar-23
(Less External Funding)		(1)	(1)		(1)	(648)	(650)	(650)	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	700	2	702	632	702	1,944	1,841	1,841	Mar-23	Mar-23
Smart Cities Digital/ICT Investment		180	180	4	180	298	474	474	Mar-23	Mar-23
Data Centre		103	103	26	103	309	386	386	Mar-23	Mar-23
Schools Connectivity	600	(600)					1,200	1,200		
Asset Management Replacement System	150		150		150		150	150	Tender not yet Approved	
<b>Property Development &amp; Improvement Programme</b>										
Industrial Estates Improvements	190	24	214	15	214	167	366	366	Mar-23	Mar-23
(Less External Funding)										
Shopping Parade Improvements	365	32	397		397	1	398	398	Mar-23	Mar-23
Structural Improvements & Property Upgrades	1,170	223	1,393	174	1,393	753	1,972	1,972	Mar-23	Mar-23
Heating & Ventilation Systems	850	404	1,254	324	1,254	692	1,622	1,622	Mar-23	Mar-23
Roof Replacement/Improvement Programme	700	289	989	108	989	934	1,815	1,815	Mar-23	Mar-23
Window Replacement	360	135	495	151	495	920	1,264	1,264	Mar-23	Mar-23
Electrical Upgrades	640	87	727	17	727	137	847	847	Mar-23	Mar-23
Toilet Upgrades		310	310	256	310	515	569	569	Mar-23	Mar-23
Disabled Access		35	35		35	67	102	102	Mar-23	Mar-23
Health & Safety Works	320	55	375	1	375	381	755	755	Mar-23	Mar-23

## SERVICE PROVISION

Appendix 2

Project/Nature of Expenditure	Note 1									
	Approved Budget 2022/23 £000	Total Adjusts £000	Revised Budget 2022/23 £000	Expenditure to 31/08/2022 £'000	Projected Outturn 2022/23 £000	Actual Project Cost to 31/08/2022 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Procurement Costs	135		135		135		135	135	Mar-23	Mar-23
Initial design & investigation Lochee Comm Prov & Shore Terr	80	(80)								
DCA Refurbishment	150		150		150		3,500	3,500	Tender not yet approved	
Lifecycle Improvements	1,900	266	2,166	425	2,166	1,882	3,623	3,623	Mar-23	Mar-23
Upgrade of City Square East & West Wing		222	222	8	222	4,734	5,000	5,000	Aug-20	Aug-21
Property Rationalisation	984	72	1,056	3	1,056	11	1,168	1,168	Mar-23	Mar-23
Depot Rationalisation Programme	3,775	(2,364)	1,411	14	1,411	39	4,400	4,400	Tender not yet approved	
Sustainable Projects	4,585	(2,477)	2,108	87	2,108	1,829	3,850	3,850	Dec-22	Dec-22
Capitalisation of Borrowing Costs	280		280		280		280	280	Mar-23	Mar-23
Contingency/COVID Capital Expenditure	600	(386)	214		214		1,078	1,078	Mar-23	Mar-23
Purchase of Vehicles, Plant & Machinery	1,300	1,390	2,690	390	2,690	924	3,224	3,224	Mar-23	Mar-23
(Less Sale of Vehicles & Equipment)		(59)	(59)	(59)	(59)	(113)	(113)	(76)	Mar-22	Mar-23
Local Authority Installation Programme		73	73	72	73	74	147	75	Mar-22	Mar-23
(Less External Funding)		(73)	(73)	(72)	(73)	(74)	(75)	(75)	Mar-22	Mar-23
Smart Cities - Mobility Innovation Living Laboratory - 2	540	1,121	1,661	701	1,661	1,943	2,904	2,904	Mar-22	Dec-22
(Less External Funding)		(507)	(507)	247	(507)	(2,509)	(3,358)	(3,358)	Mar-22	Dec-22
Dundee on Street Residential Charging points Scheme (ORCS) 2022-2023		241	241		241		241	241	Mar-23	Mar-23
(Less External Funding)		(241)	(241)		(241)		(241)	(241)	Mar-23	Mar-23
Switched on Fleets 2022/23		49	49		49		49	49	Mar-23	Mar-23
(Less External Funding)		(49)	(49)		(49)		(49)	(49)	Mar-23	Mar-23
<b>Net Expenditure</b>	<b>28,336</b>	<b>(2,977)</b>	<b>25,359</b>	<b>4,538</b>	<b>25,359</b>	<b>20,604</b>	<b>50,302</b>	<b>50,332</b>		
<b>Netted Off Receipts</b>		<b>(932)</b>	<b>(932)</b>	<b>116</b>	<b>(932)</b>	<b>(3,430)</b>	<b>(4,574)</b>	<b>(4,537)</b>		
<b>Gross Expenditure</b>	<b>28,336</b>	<b>(2,045)</b>	<b>26,291</b>	<b>4,422</b>	<b>26,291</b>	<b>24,034</b>	<b>54,876</b>	<b>54,869</b>		

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

Appendix 2

BUILDING STRONG COMMUNITIES - NON HOUSING HRA ELEMENT

Note 1

Project/Nature of Expenditure	Approved Budget 2022/23 £000	Total Adjusts £000	Revised Budget 2022/23 £000	Expenditure to 31/08/2022 £'000	Projected Outturn 2022/23 £000	Actual Project Cost to 31/08/2022 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
<b>NON HOUSING HRA ELEMENT</b>										
Community Regeneration Fund	435	441	876	20	876	56	927	927	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	75	28	103	2	103	138	243	241	Aug-22	Aug-22
(Less External Funding)		(7)	(7)		(7)	(84)	(91)	(91)	Jun-21	Aug-22
Community Centres	100		100		100		896	896	Tender not yet approved	
Mill O Mains	50	27	77	68	77	3,431	3,265	3,440	Feb-22	Feb-22
<b>Net Expenditure</b>	<b>960</b>	<b>520</b>	<b>1,480</b>	<b>90</b>	<b>1,480</b>	<b>15,102</b>	<b>17,470</b>	<b>17,305</b>		
<b>Receipts</b>		(7)	(7)		(7)	(1,404)	(1,411)	(1,411)		
<b>Gross Expenditure</b>	<b>960</b>	<b>527</b>	<b>1,487</b>	<b>90</b>	<b>1,487</b>	<b>16,506</b>	<b>18,881</b>	<b>18,716</b>		

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## BUILDING STRONG 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 31/08/2022	Projected Outturn 2022/23 £000	Actual Project Cost to 31/08/2022 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Free from Serious Disrepair - Roofs	1,163	(226)	937	358	937	1,390	1,969	1,969	Mar-23	Mar-23
Roughcast/Walls	500		500	9	500	296	500	500	Mar-23	Mar-23
Windows	2,198	51	2,249	162	2,249	534	2,621	2,621	Mar-23	Mar-23
<b>Energy Efficient</b>										
External Insulation and Cavity Fill	6,285	30	6,315	75	6,315	2,478	6,285	6,315	Mar-23	Mar-23
Heating Replacement	500		500	145	500	145	500	500	Mar-23	Mar-23
Boiler Replacement	50		50	1	50	1	50	50	Mar-23	Mar-23
Renewable Initiatives/Gas Services	100		100	2	100	2	100	100	Tender not yet Approved	
<b>Healthy, Safe and Secure</b>										
Door Entry System/Secure Doors	150		150	1	150	1	150	150	Tender not yet Approved	
Door Entry Replacement	100		100		100		100	100	Tender not yet Approved	
Fire - Detection - Sprinklers		31	31	30	31	30	31	31	Tender not yet Approved	
Fire - Detection - Smoke Detector Programme		15	15		15	7,477	8,357	7,492	Jan-21	Mar-22
MSD Planned Improvements	1,928		1,928	886	1,928	2,360	4,241	4,027	Dec-22	Dec-22
Multi Storey Development Improvements	2,224	(363)	1,861	211	1,861	295	1,945	1,945	Jan-24	Jan-24
Electrical Upgrading	1,000	(950)	50	1	50	1	500	500	Mar-23	Mar-23



## BUILDING STRONG 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 31/08/2022	Projected Outturn 2022/23 £000	Actual Project Cost to 31/08/2022 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
<b>Miscellaneous</b>										
Fees	87		87	3	87	3	87	87	Mar-23	Mar-23
Disabled Adaptations	850		850	416	850	416	850	850	Mar-23	Mar-23
Integrated Management System	316	(142)	174		174	366	753	819	Mar-21	Mar-24
Water Pumps & Tanks	75	(57)	18	18	18	301	363	363	Mar-23	Mar-23
<b>Modern Facilities &amp; Services</b>										
Kitchen replacement/Bathroom upgrades	500		500		500		500	500	Mar-23	Mar-23
Increased Supply of Council Housing	5,486	(56)	5,430	273	5,430	20,936	18,367	19,472	Mar-21	TBC
(Less External Funding)	(2,716)	641	(2,075)		(2,075)	(9,810)	(12,107)	(12,876)		
Demolitions	39		39	3	39	294	383	330	Mar-23	Mar-23
<b>Community Care</b>										
Sheltered Lounge/Warden Call System Upgrades	315		315	6	315	238	547	547	Mar-23	Mar-23
<b>Net Expenditure</b>	<b>21,150</b>	<b>(1,026)</b>	<b>20,124</b>	<b>2,600</b>	<b>20,124</b>	<b>27,754</b>	<b>37,092</b>	<b>36,392</b>		
<b>Receipts</b>	<b>(2,716)</b>	<b>641</b>	<b>(2,075)</b>		<b>(2,075)</b>	<b>(9,810)</b>	<b>(12,107)</b>	<b>(12,876)</b>		
<b>Gross Expenditure</b>	<b>23,866</b>	<b>(1,667)</b>	<b>22,199</b>	<b>2,600</b>	<b>22,199</b>	<b>37,564</b>	<b>49,199</b>	<b>49,268</b>		

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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 31 Aug 2022 £000</u>	<u>Projected Outturn 2022/23 £000</u>	<u>Variance £000</u>	<u>Actual Spend to 31.8.2022 as a % of Revised Budget</u>
<b>BUILDING STRONG COMMUNITIES - HOUSING HRA ELEMENT</b>							
<b>Capital Expenditure 2022/23</b>							
Free from Serious Disrepair - Roofs	1,163	(226)	937	358	937	-	38%
Roughcast/Walls	500		500	9	500	-	2%
Free from Serious Disrepair - Windows	2,198	51	2,249	162	2,249	-	7%
Energy Efficiency - External Insulation and Cavity Fill	6,285	30	6,315	75	6,315	-	1%
Energy Efficiency - Heating Replacement	500		500	145	500	-	29%
Energy Efficiency - Boiler replacement	50		50	1	50	-	2%
Renewable Initiatives/Gas Services	100		100	2	100	-	2%
Modern Facilities and Services - Kitchens and Bathrooms	500		500		500	-	
Healthy, Safe & Secure - Door Entry System & Secure Doors	150		150	1	150	-	1%
Healthy, Safe & Secure - Door Entry Replacement	100		100		100	-	
Healthy, Safe & Secure - Fire Detection - Smoke Detection Programme		15	15		15	-	
Healthy, Safe & Secure - Fire Detection - Sprinklers		31	31	30	31	-	97%
Healthy, Safe & Secure - MSD Planned Improvements	1,928		1,928	886	1,928	-	46%
Multi Storey Development Improvements	100		100		100	-	
Multi Storey Development Lifts	1,610	(735)	875	5	875	-	1%
Multi Storey Development CCTV	20		20		20	-	
Electrical - Communal Wiring	494	372	866	206	866	-	24%
Electrical Upgrading	1,000	(950)	50	1	50	-	2%
Miscellaneous - Fees	87		87	3	87	-	3%
Miscellaneous - Disabled Adaptations	850		850	416	850	-	49%
Integrated Management System	316	(142)	174		174	-	
Water Pumps and Tanks	75	(57)	18	18	18	-	100%
Increase Supply of Council Housing	5,486	(56)	5,430	273	5,430	-	5%
Demolitions	39		39	3	39	-	8%
Community Care - Sheltered Lounge/Warden Call System Upgrades	315		315	6	315	-	2%
<b>Capital Expenditure 2022/23</b>	<b>23,866</b>	<b>(1,667)</b>	<b>22,199</b>	<b>2,600</b>	<b>22,199</b>		<b>12%</b>
<b>Capital Resources 2022/23</b>							
<b>Expenditure Funded from Borrowing</b>	<b>16,275</b>	<b>(1,026)</b>	<b>15,249</b>	<b>2,590</b>	<b>15,249</b>		
<b>Capital Receipts, Grants &amp; Contributions - project specific</b>							
Scottish Government Grants	2,716	(641)	2,075		2,075		
<b>Capital Funded from Current Revenue</b>							
Council Tax discount reductions used to fund affordable housing	450		450		450		
<b>Capital Receipts, Grants &amp; Contributions</b>							
Receipts from Owners	450		450	1	450		
<b>Capital Receipts:-</b>							
Sale of Assets - Land	2,010		2,010	9	2,010		
Sale of Assets to Fleming Trust	1,965		1,965		1,965		
	<b>23,866</b>	<b>(1,667)</b>	<b>22,199</b>	<b>2,600</b>	<b>22,199</b>		
<b>Capital Expenditure as % of Capital Resources</b>	<b>100%</b>		<b>100%</b>		<b>100%</b>		

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