

REPORT TO: POLICY AND RESOURCES COMMITTEE – 25 OCTOBER 2021
REPORT ON: CAPITAL EXPENDITURE MONITORING 2021/22
REPORT BY: EXECUTIVE DIRECTOR OF CORPORATE SERVICES
REPORT NO: 271-2021

1 PURPOSE OF REPORT

1.1 To appraise Elected Members of the latest position regarding the Council's Capital Plan 2021-26.

2 RECOMMENDATION

2.1 It is recommended that the Committee note the latest position regarding the Council's Capital Plan 2021-26.

3 FINANCIAL IMPLICATIONS

3.1 This report shows the latest projections for 2021/22 expenditure and for the projected total cost as at 31 August 2021. An explanation of the major variances is shown in Section 5 and 6 of the report.

4 BACKGROUND

4.1 The Capital Plan 2021-26 was approved at Policy and Resources Committee on 22 February 2021 (Report 55-2021, Article VIII refers). The Capital Plan reflected the updated position as a result of the COVID pandemic, 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 2021-26 which was approved at Policy and Resources Committee on 22 February 2021 (Report 55-2021, 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 going to be 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 currently 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 Prudential Code.

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

5 GENERAL SERVICES CURRENT POSITION

5.1 Appendix 2 details the latest projected outturn for each project, both for 2021/22 and for the whole project life-span. In addition, the Appendix monitors project timescales. In some instances, it is not possible to provide approved or projected total project costs and timescales due to the project being a block programme containing various smaller projects within it. In these cases, the total cost is assumed to be the budgeted figure plus previous year actuals. The projected completion date is assumed to be the end of the financial year.

Appendix 1 summarises the total gross expenditure for 2021/22 and how this expenditure is funded. The projected budgeted capital expenditure is 100% of the projected capital resources. Project cashflows, for phasing of budgets, are constantly being reviewed. Actual expenditure to 31 August 2021 is 22% of the Revised Budget 2021/22 compared to 9% for the same period last year.

5.2 2021/22 Expenditure Variations

Appendix 1, which details the position to the end of August 2021, shows a revised projected outturn for 2021/22 of £71.841m, a decrease of £3.775m since the last capital monitoring report was submitted to Policy and Resources Committee on 27 September 2021 (Report 225-2021, Article III refers). The main reasons for the movement are detailed in points 5.2.1 to 5.2.7 below:

- 5.2.1 Economic Development Fitout (Work & Enterprise) – Reduction in projected expenditure of £331,000 in 2021/22. The office fit out works to unit 3 of the railway station are progressing on programme with the balance of the budget required for future fit out opportunities in the Waterfront in the following financial year. The budget will be required in 2022/23. There will be a reduction in borrowing in 2021/22 and a corresponding increase in 2022/23.
 - 5.2.2 Parks & Open Spaces (Health, Care & Wellbeing) – Reduction in projected expenditure of £364,000 on Camperdown Development Plan, in 2021/22. The first tranche of general environmental improvement projects within the park, will go to committee later this year, with the works being complete by end of March 2022. The remainder of the works will be committed early into next financial year. The budget will be required in 2022/23. There will be a reduction in borrowing in 2021/22 and a corresponding increase in 2022/23.
 - 5.2.3 Coastal Protection and Flood Risk Management (Community Safety & Justice) – Reduction in projected expenditure of £1.513m in 2021/22. The project timescales were reviewed to take into account delays with the Integrated Catchment Study and National Flood Risk Management prioritisation process. The budget will be required in future years to develop and implement measures identified within the Local Flood Risk Management Plan. There will be a reduction in borrowing in 2021/22 and a corresponding increase in future years.
 - 5.2.4 Asset Management Replacement System (Service Provision) – Reduction in projected expenditure of £150,000 in 2021/22. The development work to progress this initiative is being reprogrammed based on availability of resources to take forward the briefing and development stage of the project. 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 Property Rationalisation (Service Provision) – Reduction in projected expenditure of £484,000 in 2021/22. The programme for the upgrade of the Wellgate offices and Mitchell Street Services moves are now being developed. 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.
 - 5.2.6 COVID/Contingency Capital Expenditure (Service Provision) – Reduction in projected expenditure of £600,000 in 2021/22. This budget is used to cover additional cost pressures on capital projects, arising from COVID, and due to cost pressures arising from the worldwide shortage of raw materials and components. The £600,000 will be used to cover these cost pressures in 2022/23. There will be a reduction in borrowing in 2021/22 and a corresponding increase in 2022/23.
 - 5.2.7 Community Centres (Building Strong Communities – Non HRA Housing Element – Reduction in projected expenditure of £300,000 for Community Facilities in Broughty Ferry. This budget allocation is for upgrading works to the existing library. 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.
- 5.3 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	46,534	(4,574)	41,960	41,960	-
General Capital Grant	12,963		12,963	12,963	-
Capital Grants & Contributions	12,045	3,373	15,418	15,418	-
Capital Receipts – Sale of Assets	<u>1,500</u>	<u>-</u>	<u>1,500</u>	<u>1,500</u>	-
	<u>73,042</u>	<u>(1,201)</u>	<u>71,841</u>	<u>71,841</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)	71,841

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)

PV Panel System Works at Marchbanks Salt Barn (Service Provision) – The project was estimated to complete by August 2021. Due to major challenges sourcing materials the project is now estimated to complete by December 2021.

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

6 HOUSING HRA - CURRENT POSITION

6.1 2021/22 Expenditure Variations

Appendix 3 details the total projected gross expenditure for 2021/22 and how this projected expenditure is funded. Actual expenditure to 31 August 2021 is 9% of the revised budget 2021/22 compared to 3% for the same period last year.

Officers are constantly reviewing the capital programme to ascertain the impact of COVID19 and challenges within the market on estimated project completion dates. Any further revisions to will be reported in future capital monitoring reports.

The latest capital monitoring statement shows a Projected Outturn of £28.279m, a decrease of £1.691m since the last capital monitoring report was submitted to Policy and Resources Committee on 27 September 2021 (Report 225-2021, Article III refers). The main reasons for this movement are detailed in points 6.1.1 to 6.1.4 below.

- 6.1.1 Free from Serious Disrepair – Roofs – The projected expenditure has decreased by £553,000 in 2021/22. The projected underspend is due to the challenges across the sector sourcing materials for roofing projects which are delaying the overall programme and some programmes will slip into 22/23.
- 6.1.2 Free from Serious Disrepair – Windows – The projected expenditure has decreased by £311,000 in 2021/22. The projected underspend is due to the challenges across the sector sourcing materials are delaying the overall programme and those affected will slip into 22/23.
- 6.1.3 Energy Efficiency – External Insulation and Cavity Fill - The projected expenditure has decreased by £629,000 in 2021/22. This is mainly due to the delay in starting onsite in Linlathen. Covid-19 protection levels meant several programmes have been delayed. In addition, the revised installation standards which changed from 01 July 2021 (PAS 2030:19 PAS 2035) are affecting programmes which slipped into 2021/22. Affected projects will require the designs and costs to be reviewed to reflect the change in standard before installations can progress and may be subject to further committee approval.
- 6.1.4 Multi Storey Development Improvements – The projected expenditure has decreased by £198,000 in 2021/22. The reduction is due the rephasing of lift renewals and communal rewiring following a review of proposed installations across developments.

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.
- 6.2.1 Sale of Assets to the Fleming Trust projected expenditure has decreased by £1,381,000 in 2021/22. This is due to the delays in the Derby Street New Build Development, units will not all be handed over in 21/22 and therefore the income has been rephased in line with the draft handover programme.
- 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	26,909	(5,687)	21,222	21,222	-
Capital Grants & Contributions	4,720	(1,534)	3,186	3,186	-
CFCR	450	-	450	450	-
Capital Receipts – Sale of Assets	4,700	(1,729)	2,971	2,971	-
Receipts from Owners	450	-	450	450	-
	<u>37,229</u>	<u>(8,950)</u>	<u>28,279</u>	<u>28,279</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)	28,279

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 2021-26 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

14 OCTOBER 2021

2021/22 DUNDEE CITY COUNCIL CAPITAL EXPENDITURE MONITORING TO 31 AUGUST 2021

Appendix 1

	<u>Approved</u> <u>Capital</u> <u>Budget</u> <u>2021/22</u> <u>£000</u>	<u>Total</u> <u>Budget</u> <u>Adjustments</u> <u>£000</u>	<u>Revised</u> <u>Capital</u> <u>Budget</u> <u>2021/22</u> <u>£000</u>	<u>Actual</u> <u>Spend</u> <u>2021/22</u> <u>£000</u>	<u>Projected</u> <u>Outturn</u> <u>2021/22</u> <u>£000</u>	<u>Variance</u> <u>£000</u>	<u>Actual Spend</u> <u>to 31.08.2021</u> <u>as a % of</u> <u>Revised</u> <u>Budget</u>
GENERAL SERVICES							
<u>Capital Expenditure</u>							
Work and Enterprise	6,055	(80)	5,975	1,300	5,975	-	22%
Children & Families	4,200	(664)	3,536	1,402	3,536	-	40%
Health, Care & Wellbeing	16,085	(1,113)	14,972	169	14,972	-	1%
Community Safety & Justice	19,804	361	20,165	5,361	20,165	-	27%
Service Provision	31,414	(8,241)	23,173	6,001	23,173	-	26%
Building Strong Communities - Non Housing HRA Element	2,484	1,536	4,020	1,460	4,020	-	36%
Capital Expenditure 2021/22	80,042	(8,201)	71,841	15,693	71,841	-	22%
<u>Capital Resources</u>							
Expenditure Funded from Borrowing	46,534	(4,574)	41,960	11,123	41,960		
General Capital Grant	12,963		12,963	5,771	12,963		
Capital Grants & Contributions - project specific	12,045	3,373	15,418	(1,232)	15,418		
Capital Receipts - Sale of Assets	1,500		1,500	31	1,500		
Capital Resources 2021/22	73,042	(1,201)	71,841	15,693	71,841		
Capital Expenditure as % of Capital Resources	110%		100%		100%		

WORK & ENTERPRISE

Note 1

Project/Nature of Expenditure	Approved Budget 2021/22 £000	Total Adjusts £000	Revised Budget 2021/22 £000	Expenditure to 31/08/2021 £'000	Projected Outturn 2021/22 £000	Actual Project Cost to 31/08/2021 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Central Waterfront	3,028	173	3,201	1,362	3,201	25,649	47,131	47,131	Mar-24	Mar-24
(Less External Funding)	(201)	111	(90)	962	(90)		(656)	(1,052)	Mar-22	Mar-22
Economic Development Fit Out	990	(390)	600	187	600	196	1,000	1,000	Tender not yet approved	
Dundee Railway Station		36	36	(424)	36	40,132	38,000	40,590	Dec-17	Jul-18
(Less External Funding)						(8,316)	(6,008)	(8,316)	Dec-17	Jul-18
City Quay	29	9	38		38	4	42	42	Mar-22	Mar-22
Lochee Community Regeneration		25	25		25	0	25	25	Mar-22	Mar-22
Vacant & Derelict Land Fund Programme	341		341		341	14,963	15,304	15,304	Mar-22	Mar-22
(Less External Funding)	(341)		(341)		(341)	(14,572)	(14,913)	(14,913)	Mar-22	Mar-22
Tay Cities	1,050	(1,050)					4,050	4,050	Tender not yet approved	
District Shopping	373	3	376	53	376	83	306	306	Mar-22	Mar-22
Town Centre Fund	244	287	531	122	531	590	999	999	Aug-20	Oct-21
(Less External Funding)	(244)	(287)	(531)	(122)	(531)	(590)	(999)	(999)	Aug-20	Oct-21
Place Based Investment		827	827		827		827	827	Tender not yet approved	
(Less External Funding)		(827)	(827)		(827)		(827)	(827)		
Net Expenditure	5,269	(1,083)	4,186	2,140	4,186	58,139	84,281	84,167		
Netted Off Receipts	(786)	(1,003)	(1,789)	840	(1,789)	(23,478)	(23,403)	(26,107)		
Gross Expenditure	6,055	(80)	5,975	1,300	5,975	81,617	107,684	110,274		

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 2021-26

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 31/08/2021 £'000	Projected Outturn 2021/22 £000	Actual Project Cost to 31/08/2021 £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)		
School Estate Investment	844	(494)	350		350	35	60,325	60,325	Tender not yet approved	
Young Persons House (Fairbairn Street Replacement)	1,050	(450)	600	5	600	8	1,580	1,580	Tender not yet approved	
Young Persons Homes Refurbishments	475	19	494	1	494	7	500	500	Dec-21	Dec-21
Early Learning and Childcare 1140 Hours Expansion	1,831	217	2,048	1,392	2,048	12,291	12,997	12,997	Mar-22	Aug-22
Net Expenditure	4,200	(664)	3,536	1,402	3,536	24,289	87,390	87,390		
Receipts						(20,363)	(20,363)	(20,363)		
Gross Expenditure	4,200	(664)	3,536	1,402	3,536	44,652	107,753	107,753		

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 2021-26
N/A Prior to 1.4.15 - Approved prior to reports including completion dates

HEALTH, CARE & WELLBEING

Note 1

Project/Nature of Expenditure	Approved Budget 2021/22 £000	Total Adjusts £000	Revised Budget 2021/22 £000	Expenditure to 31/08/2021 £'000	Projected Outturn 2021/22 £000	Actual Project Cost to 31/08/2021 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Parks & Open Spaces	2,615	979	3,594	198	3,594	1,582	4,978	4,978	Mar-22	Mar-22
(Less External Funding)	(487)	(1,134)	(1,621)	10	(1,621)		(1,671)	(1,671)	Mar-22	Mar-22
Sports Facilities	806		806	95	806	106	912	912	Mar-22	Mar-22
LACD Projects	1,350	207	1,557	63	1,557	256	7,174	7,174	Mar-25	Mar-25
Regional Performance Centre for Sport		225	225	(200)	225	31,915	32,125	32,340	Aug-19	Oct-19
(Less External Funding)		(120)	(120)		(740)	(9,307)	(8,000)	(9,428)	Aug-19	Aug-19
Social Care	1,180	(470)	710		710	400	2,815	2,815	Mar-22	Mar-22
Sustainable Transport	2,687	(2,054)	633	13	633	13	3,187	3,187	Mar-24	Mar-24
Less External Funding	(58)		(58)		(58)		(58)	(58)	Mar-22	Mar-22
Low Carbon Transport Initiative - Hydrogen	7,447		7,447		7,447	53	7,500	7,500	Tender not yet approved	
(Less External Funding)	(4,500)		(4,500)		(4,500)		(4,500)	(4,500)	Tender not yet approved	
Net Expenditure	11,040	(2,367)	8,673	179	8,053	25,018	44,462	43,249		
Receipts	(5,045)	(1,254)	(6,299)	10	(6,919)	(9,307)	(14,229)	(15,657)		
Gross Expenditure	16,085	(1,113)	14,972	169	14,972	34,325	58,691	58,906		

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 2021-26
N/A Prior to 1.4.15 - Approved prior to reports including completion dates

COMMUNITY SAFETY & JUSTICE

Note 1

Project/Nature of Expenditure	Approved Budget 2021/22 £000	Total Adjusts £000	Revised Budget 2021/22 £000	Expenditure to 31/08/2021 £'000	Projected Outturn 2021/22 £000	Actual Project Cost to 31/08/2021 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
CCTV Project		151	151	28	151	1,392	1,515	1,515	Dec-19	Dec-21
(Less External Funding)		(59)	(59)	180	(59)	(231)	(470)	(470)	Dec-19	Sep-21
Coastal Protection Works	7,024	(119)	6,905	3,060	6,905	13,470	21,626	21,626	Mar-24	Mar-24
(Less External Funding)		(300)	(300)		(300)	(262)	(562)	(562)	Mar-22	Mar-22
Broughty Ferry to Monifieth Active Travel Improvements	3,600	(854)	2,746	310	2,746	500	9,367	9,367	Mar-23	Mar-23
(Less External Funding)	(3,600)	854	(2,746)	(117)	(2,746)	(307)	(9,367)	(9,367)	Mar-23	Mar-23
Flood Risk Management	567	(500)	67		67		1,297	1,297	Mar-25	Mar-25
Street Lighting Renewal	1,701	(25)	1,676	374	1,676	374	1,676	1,676	Mar-22	Mar-22
LED Street Lighting Installations	112	(40)	72		72	3,766	4,800	3,838	Mar-22	Mar-22
Road Reconstructions/Recycling	2,500	750	3,250	698	3,250	698	3,250	3,250	Mar-22	Mar-22
Bridge Assessment Work Programme	1,092	25	1,117	137	1,117	806	1,786	1,786	Mar-22	Mar-22
(Less External Funding)						(115)	(115)	(115)	Mar-22	Mar-22
Regional Transport Partnership	200		200		200		200	200	Mar-22	Mar-22
Council Roads and Footpaths - Other	650		650	28	650	28	650	650	Mar-22	Mar-22
Smart Cities - Mobility Innovation Living Laboratory 1	329	390	719	284	719	773	1,407	1,407	Mar-21	Dec-21
(Less External Funding)	(128)	(240)	(368)	188	(368)	(283)	(839)	(839)	Mar-21	Dec-21
Road Schemes/Minor Schemes	2,029	459	2,488	442	2,488	442	2,488	2,488	Mar-22	Mar-22
(Less External Funding)	(654)	(66)	(720)		(720)		(720)	(720)	Mar-22	Mar-22
Low Emission Zone		124	124		124	399	523	523	Mar-22	Mar-22
(Less External Funding)		(124)	(124)		(124)	(399)	(523)	(523)	Mar-22	Mar-22
Net Expenditure	15,422	426	15,848	5,612	15,848	21,051	37,989	37,027		
Receipts	(4,382)	65	(4,317)	251	(4,317)	(1,597)	(12,596)	(12,596)		
Gross Expenditure	19,804	361	20,165	5,361	20,165	22,648	50,585	49,623		

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 2021-26
N/A Prior to 1.4.15 - Approved prior to reports including completion dates

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 31/08/2021 £'000	Projected Outturn 2021/22 £000	Actual Project Cost to 31/08/2021 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Demolition of Surplus Properties & Remediation Works	1,384	132	1,516	66	1,516	342	1,792	1,792	Mar-22	Mar-22
Bell Street MSCP	820	(820)					850	850	Mar-23	Mar-23
Cemeteries	110	9	119	11	119	18	126	126	Mar-22	Mar-22
Contaminated Land	70	8	78		78		78	78	Mar-22	Mar-22
Recycling & Waste Management	258	11	269	29	269	318	558	558	Mar-22	Mar-22
Recycling Initiatives	477	(21)	456	4	456	28	480	480	Mar-22	Mar-22
Riverside Recycling Site	23		23		23		823	823	Mar-22	Mar-22
Baldovie Recycling Centre	224	43	267	2	267	145	410	410	Mar-22	Mar-22
Construction Of Salt Barn	570	40	610	603	610	663	653	670	Aug-21	Aug-21
Purchase Computer Equipment	1,868	(8)	1,860	366	1,860	1,013	2,507	2,507	Mar-22	Mar-22
(Less External Funding)		(3)	(3)		(3)	(647)	(650)	(650)	Mar-22	Mar-22
Replacement of Major Departmental Systems	162	95	257	(18)	257	2,506	2,781	2,781	Mar-22	Mar-22
Purchase Desktop Collaboration Platform	700		700	605	700	1,219	1,841	1,841	Mar-23	Mar-23
Smart Cities Digital/ICT Investment	450	73	523	43	523	294	774	774	Mar-22	Mar-22
Data Centre	206		206	52	206	232	386	386	Mar-22	Mar-22
Asset Management Replacement System	150	(150)					150	150	Tender not yet Approved	
Property Development & Improvement Programme										
Industrial Estates Improvements	253	(23)	230	(12)	230	33	275	275	Mar-22	Mar-22
Shopping Parade Improvements	280	28	308	6	308	7	309	309	Mar-22	Mar-22
Structural Improvements & Property Upgrades	1,450	(354)	1,096	276	1,096	1,040	1,860	1,860	Mar-22	Mar-22
Heating & Ventilation Systems	740	6	746	83	746	249	912	912	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 31/08/2021 £'000	Projected Outturn 2021/22 £000	Actual Project Cost to 31/08/2021 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Roof Replacement/Improvement Programme	835	(80)	755	173	755	733	1,315	1,315	Mar-22	Mar-22
Window Replacement	500	87	587	107	587	340	820	820	Mar-22	Mar-22
Electrical Upgrades	1,290	(780)	510	(1)	510	110	621	621	Mar-22	Mar-22
Toilet Upgrades	150	41	191	28	191	76	239	239	Mar-22	Mar-22
Disabled Access	50	27	77	29	77	54	102	102	Mar-22	Mar-22
Health & Safety Works	300	233	533	63	533	389	859	859	Mar-22	Mar-22
Procurement Costs	132		132		132		132	132	Mar-22	Mar-22
DCA General Upgrades		1	1		1	60	60	60	Mar-22	Mar-22
Lifecycle Improvements	1,715	166	1,881	469	1,881	1,029	2,441	2,441	Mar-22	Mar-22
Upgrade of City Square East & West Wing	547	311	858	530	858	4,620	5,000	5,000	Aug-20	Aug-21
Property Rationalisation	568	(488)	80		80	47	1,168	1,168	Mar-23	Mar-23
Depot Rationalisation Programme	2,380	(2,080)	300	14	300	39	4,400	4,400	Tender not yet approved	
Sustainable Projects	6,421	(5,746)	675	23	675	125	777	777	Tender not yet approved	
Capitalisation of Borrowing Costs	280		280		280		280	280	Mar-22	Mar-22
Contingency/COVID Capital Expenditure	1,060	(332)	728		728		1,328	1,328	Mar-22	Mar-22
Purchase of Vehicles, Plant & Machinery	3,159	132	3,291	1,369	3,291	1,421	3,343	3,343	Mar-22	Mar-22
(Less Sale of Vehicles & Equipment)		(24)	(24)	(24)	(24)	(24)	(24)	(24)	Mar-22	Mar-22
Go Ultra Low City Scheme	96		96		96	1,550	1,646	1,646	Mar-22	Mar-22
(Less External Funding)	(96)		(96)		(96)	(1,494)	(1,590)	(1,590)	Mar-22	Mar-22
ULEV Taxi Infrastructure	100		100		100	379	479	479	Mar-22	Mar-22
(Less External Funding)	(100)		(100)		(100)	(379)	(479)	(479)	Mar-22	Mar-22
Low Carbon Travel & Transport Challenge Fund for Multi Storey EV Charging Hubs	274	270	544	422	544	1,627	1,750	1,750	Mar-22	Mar-22
Less External Funding	(274)	(244)	(518)	60	(518)	(847)	(1,425)	(1,425)	Mar-22	Mar-22

SERVICE PROVISION

Appendix 2

Project/Nature of Expenditure	Note 1									
	Approved Budget 2021/22 £000	Total Adjusts £000	Revised Budget 2021/22 £000	Expenditure to 31/08/2021 £'000	Projected Outturn 2021/22 £000	Actual Project Cost to 31/08/2021 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Local Authority Installation Programme		78	78		78	1	79	79	Mar-21	Mar-21
(Less External Funding)		(78)	(78)	1	(78)		(79)	(79)	Mar-21	Mar-21
Switched on Towns and Cities	331	240	571	28	571	880	1,423	1,423	Mar-22	Mar-22
(Less External Funding)	(331)	(240)	(571)		(571)	(852)	(1,423)	(1,423)	Mar-22	Mar-22
Clean Streets Electric Vehicle Infrastructure - Pop up Chargers	236	105	341	1	341	156	543	496	Mar-21	Dec-21
(Less External Funding)	(236)	(105)	(341)	41	(341)	(114)	(543)	(496)	Mar-21	Dec-21
Switched on Fleets - Part 1 2020/21 - Infrastructure		19	19	10	19	51	60	60	Jan-21	Dec-21
(Less External Funding)		(19)	(19)	41	(19)		(60)	(60)	Jan-21	Jan-21
Switched on Fleets - Part 2 - Zero Emission Vehicle and Charge Point Infrastructure Procurement	795	224	1,019	618	1,019	631	1,032	1,032	Mar-22	Mar-22
(Less External Funding)	(795)	(224)	(1,019)	13	(1,019)		(1,032)	(1,032)	Mar-22	Mar-22
Smart Cities - Mobility Innovation Living Laboratory - 2		262	262	2	262	2	262	262	Aug-21	Dec-21
(Less External Funding)		(155)	(155)		(155)		(65)	(65)	Aug-21	Dec-21
Net Expenditure	29,582	(9,333)	20,249	6,133	20,249	18,070	40,354	40,371		
Netted Off Receipts	(1,832)	(1,092)	(2,924)	132	(2,924)	(4,357)	(7,370)	(7,323)		
Gross Expenditure	31,414	(8,241)	23,173	6,001	23,173	22,427	47,724	47,694		

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 2021-26
N/A Prior to 1.4.15 - Approved prior to reports including completion dates

BUILDING STRONG COMMUNITIES - NON HOUSING HRA ELEMENT

Project/Nature of Expenditure	Note 1									
	Approved Budget 2021/22 £000	Total Adjusts £000	Revised Budget 2021/22 £000	Expenditure to 31/08/2021 £'000	Projected Outturn 2021/22 £000	Actual Project Cost to 31/08/2021 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
NON HOUSING HRA ELEMENT										
Community Regeneration Fund	492	299	791	77	791	93	807	807	Mar-22	Mar-22
Community Choices (Participatory Budgeting)	200	(100)	100		100		100	100	Mar-22	Mar-22
Menzieshill - Community Provision		90	90		90	12,880	13,250	12,970	Apr-19	Aug-19
(Less Regeneration Funding)						(1,320)	(1,320)	(1,320)	Mar-18	Mar-18
Gypsy Traveller Site, Balmuir Wood		92	92	1	92	50	141	141	Jun-21	Aug-21
(Less External Funding)		(89)	(89)	(1)	(89)	(1)	(91)	(91)	Jun-21	Aug-21
Community Centres	400	(293)	107		107		1,003	1,003	Tender not yet approved	
Mill O Mains	1,392	1,448	2,840	1,382	2,840	1,757	3,265	3,265	Feb-22	Feb-22
Net Expenditure	2,484	1,447	3,931	1,459	3,931	13,459	17,155	16,875		
Receipts		(89)	(89)	(1)	(89)	(1,321)	(1,411)	(1,411)		
Gross Expenditure	2,484	1,536	4,020	1,460	4,020	14,780	18,566	18,286		

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 2021-26
N/A Prior to 1.4.15 - Approved prior to reports including completion dates

BUILDING STRONG COMMUNITIES - HOUSING REVENUE ACCOUNT ELEMENT

Note 1

Project/Nature of Expenditure	Approved Budget 2021/22 £000	Total Adjusts £000	Revised Budget 2021/22 £000	Expenditure to 31/08/2021	Projected Outturn 2021/22 £000	Actual Project Cost to 31/08/2021 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Free from Serious Disrepair - Roofs	3,556	(783)	2,773	488	2,773	2,096	4,381	4,381	Mar-22	Mar-22
Roughcast/Walls	500		500	102	500	492	924	924	Mar-22	Mar-22
Windows	3,208	(1,740)	1,468	312	1,468	1,702	2,858	2,858	Mar-22	Mar-22
Energy Efficient										
External Insulation and Cavity Fill	8,537	(3,496)	5,041	245	5,041	3,949	8,745	8,745	Mar-22	Mar-22
Heating Replacement	1,663	46	1,709	357	1,709	1,133	2,485	2,485	Mar-22	Mar-22
Boiler Replacement	50		50	13	50	41	50	50	Tender not yet Approved	
Renewable Initiatives/Gas Services	10		10		10		10	10	Tender not yet Approved	
Healthy, Safe and Secure										
Door Entry System/Secure Doors	150		150	36	150	40	150	150	Mar-22	Mar-22
Door Entry Replacement	100		100		100				Tender not yet Approved	
Fire - Detection - Smoke Detector Programme	934	283	1,217	362	1,217	6,821	8,357	8,357	Jan-21	Dec-21
MSD Fire Safety Measures	1,880		1,880	11	1,880	88	4,241	4,241	Dec-22	Dec-22
MSD Lifts	90		90		90					
Multi Storey Development Improvements	1,162	(510)	652	103	652	1,154	1,705	1,705	Mar-22	Mar-22
Electrical Upgrading	20		20		20		20	20	Tender not yet Approved	

BUILDING STRONG COMMUNITIES - HOUSING REVENUE ACCOUNT ELEMENT

Project/Nature of Expenditure	Note 1									
	Approved Budget 2021/22 £000	Total Adjusts £000	Revised Budget 2021/22 £000	Expenditure to 31/08/2021	Projected Outturn 2021/22 £000	Actual Project Cost to 31/08/2021 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Miscellaneous										
Fees	83		83		83		83	83	Mar-22	Mar-22
Disabled Adaptations	850		850	262	850	262	850	850	Mar-22	Mar-22
Integrated Management System	137		137		137	366	753	819	Mar-21	Mar-23
Water Pumps & Tanks	447	4	451	60	451		451	451	Mar-22	Mar-22
Modern Facilities & Services										
Increased Supply of Council Housing	13,120	(2,676)	10,444	119	10,444	19,741	18,367	19,256	Mar-21	TBC
(Less External Funding)	(4,720)	1,534	(3,186)		(3,186)	(9,810)	(12,587)	(13,356)	Mar-22	Mar-22
Demolitions	202		202	100	202	287	383	389	Mar-22	Mar-22
Community Care										
Sheltered Lounge/Warden Call System Upgrades	530	(78)	452		452		452	452	May-22	May-22
Net Expenditure	32,509	(7,416)	25,093	2,570	25,093	28,362	42,785	42,977		
Receipts	(4,720)	1,534	(3,186)		(3,186)	(9,810)	(12,587)	(13,356)		
Gross Expenditure	37,229	(8,950)	28,279	2,570	28,279	38,172	55,372	56,333		

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 2021-26

	<u>Approved Capital Budget 2021/22 £000</u>	<u>Total Budget Adjustments £000</u>	<u>Revised Capital Budget 2021/22 £000</u>	<u>Actual Spend to 31 Aug 2021 £000</u>	<u>Projected Outturn 2021/22 £000</u>	<u>Variance £000</u>	<u>Actual Spend to 31.8.2021 as a % of Revised Budget</u>
BUILDING STRONG COMMUNITIES - HOUSING HRA ELEMENT							
Capital Expenditure 2021/22							
Free from Serious Disrepair - Roofs	3,556	(783)	2,773	488	2,773	-	18%
Roughcast/Walls	500		500	102	500	-	20%
Free from Serious Disrepair - Windows	3,208	(1,740)	1,468	312	1,468	-	21%
Energy Efficiency - External Insulation and Cavity Fill	8,537	(3,496)	5,041	245	5,041	-	5%
Energy Efficiency - Heating Replacement	1,663	46	1,709	357	1,709	-	21%
Energy Efficiency - Boiler replacement	50		50	13	50	-	26%
Renewable Initiatives/Gas Services	10		10		10	-	0%
Healthy, Safe & Secure - Door Entry System & Secure Doors	150		150	36	150	-	24%
Healthy, Safe & Secure - Door Entry Replacement	100		100		100	-	0%
Healthy, Safe & Secure - Fire Detection - Smoke Detection Programme	934	283	1,217	362	1,217	-	30%
Healthy, Safe & Secure - MSD Fire Safety Improvements	1,880		1,880	11	1,880	-	1%
Multi Storey Development Improvements	1,252	(510)	742	103	742	-	14%
Electrical Upgrading	20		20		20	-	0%
Miscellaneous - Fees	83		83		83	-	0%
Miscellaneous - Disabled Adaptations	850		850	262	850	-	31%
Integrated Management System	137		137		137	-	0%
Water Pumps and Tanks	447	4	451	60	451	-	13%
Increase Supply of Council Housing	13,120	(2,676)	10,444	119	10,444	-	1%
Demolitions	202		202	100	202	-	50%
Community Care - Sheltered Lounge/Warden Call System Upgrades	530	(78)	452		452	-	0%
Capital Expenditure 2021/22	37,229	(8,950)	28,279	2,570	28,279		9%
Capital Resources 2021/22							
Expenditure Funded from Borrowing	26,909	(5,687)	21,222	2,608	21,222	-	
Capital Receipts, Grants & Contributions - project specific							
Scottish Government Grants	4,720	(1,534)	3,186		3,186	-	
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	(40)	450	-	
Capital Receipts:-							
Sale of Assets - Land	2,700	(348)	2,352	2	2,352	-	
Sale of Assets to Fleming Trust	2,000	(1,381)	619		619	-	
	37,229	(8,950)	28,279	2,570	28,279		
Capital Expenditure as % of Capital Resources	100%		100%		100%		

