

REPORT TO: POLICY AND RESOURCES COMMITTEE – 6 DECEMBER 2021
REPORT ON: CAPITAL EXPENDITURE MONITORING 2021/22
REPORT BY: EXECUTIVE DIRECTOR OF CORPORATE SERVICES
REPORT NO: 333-2021

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 October 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 October 2021 is 39% of the Revised Budget 2021/22 compared to 18% for the same period last year.

5.2 2021/22 Expenditure Variations

Appendix 1, which details the position to the end of October 2021, shows a revised projected outturn for 2021/22 of £57.746m, a decrease of £6.186m since the last capital monitoring report was submitted to Policy and Resources Committee on 22 November 2021 (Report 291-2021, Article XIII refers). The main reasons for the movement are detailed in points 5.2.1 to 5.2.14 below:

- 5.2.1 Place Based Investment (Work & Enterprise) – Reduction in projected expenditure of £727,000 in 2021/22. A range of projects have been identified that will support the emerging City Centre Strategic Investment Plan and build upon the investments that have been made through the Town Centre Fund. These projects include strategic property acquisitions and major public realm improvements. There will be a reduction in grants and contributions in 2021/22 and a corresponding increase in 2022/23.
- 5.2.2 Vacant & Derelict Land Fund (Work & Enterprise) – Reduction in projected expenditure of £341,000 in 2021/22. This budget will be used to supplement the projects, as referred to above, and as such still be spent within the same timeframes. The work will be carried out during 2022/23. There will be a reduction in Grants and Contributions in 2021/22 and a corresponding increase in 2022/23.
- 5.2.3 District Shopping (Work & Enterprise) – Reduction in projected expenditure of £252,000 in 2021/22. The implementation of significant projects in Hilltown and Albert Street has been impacted by the pandemic. These projects are at tender stage and will be delivered in early 2022/23. There will be a reduction in borrowing in 2021/22 and a corresponding increase in 2022/23.
- 5.2.4 Young Persons House – Fairbairn Street Replacement (Children & Families) – Reduction in projected expenditure of £300,000 in 2021/22. The scoping of the project and technical design has been affected by the covid pandemic, however the project is now progressing and is at design stage. 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 CO2 Monitoring Equipment in Schools (Children & Families) – Additional expenditure of £179,000 in 2021/22. This expenditure is being funded by a grant from the Scottish Government. The grant is being used for the purchase and installation of CO2 monitors in schools and day care of children premises, this has been completed and these monitors are in place. The balance of the grant is being made available to deal with any remedial issues identified from this monitoring and it is envisaged this work will be completed before the end of the financial year. There will be no impact on the Council's level of borrowing.
- 5.2.6 Parks & Open Spaces (Health, Care & Wellbeing) – Reduction in projected expenditure of £800,000 in 2021/22 on Camperdown Community Growing Hub. The project has been delayed due to covid related absences affecting key staff involved with the project, and the requirement to finalise design proposals which meet budgetary provision to comply with sustainability of the building and related conditions, as per the Scottish Government Funding award. There will be a reduction in grant and contributions in 2021/22 and a corresponding increase in 2022/23.
- 5.2.7 Sports Facilities (Health, Care & Wellbeing) – Reduction in projected expenditure of £525,000 in 2021/22. The contribution to Dundee North West Community Sports Hub will be released once the remainder of the funding for the proposed 3G pitches has been confirmed. In addition, the budgets for the upgrade of sports pavilions and general community provision, are being moved into 2022/23 to enable further scoping by architects to confirm the upgrade proposals and finalise designs and associated approvals. The budgets will be required in 2022/23. There will be a reduction in borrowing in 2021/22 and a corresponding increase in 2022/23.

- 5.2.8 Parks & Open Spaces (Health, Care & Wellbeing) – Reduction in projected expenditure of £185,000 in 2021/22 on Camperdown Development Plan. Further scoping required by architects to confirm upgrade proposals and finalise designs and associated approvals. 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
- 5.2.9 Low Emission Zone (Community Safety & Justice) – Additional expenditure of £722,000 in 2021/22. This expenditure is funded by a grant from the Scottish Government. The grant is to be used for the installation and commissioning of a fully ducted fibre network ANPR camera network, and the purchase and installation of 10 ANPR cameras. There will be no impact on the Council's level of borrowing
- 5.2.10 Coastal Protection Works (Community Safety & Justice) – Reduction in projected expenditure of £685,000 in 2021/22 on the Broughty Ferry Flood Protection works. The budget has been rephased to reflect the latest programme of works from the contractor. The budget will be required in 2022/23. The expenditure is funded from a combination of borrowing and grant from Scottish Government. The timescales for completing the project have not changed.
- 5.2.11 Broughty Ferry to Monifieth Active Travel Improvements – Reduction in projected expenditure in 2021/22 of £1.146m. The budget has been rephased to reflect the latest programme of works. The budget will be required in 2022/23. The expenditure is funded from Sustrans Places for Everyone Initiative. There will be a reduction in grants and contributions in 2021/22 and a corresponding increase in 2022/23.
- 5.2.12 Recycling Initiatives (Service Provision) – Reduction in projected expenditure of £346,000 in 2021/22. The budget will be used for the purchase of a green waste shredder and replacement trommel for Riverside composting operations. An appraisal of the various options will be considered and the procurement will follow thereafter. 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.
- 5.2.13 Baldovie Recycling Centre (Service Provision) – Reduction in projected expenditure of £247,000 in 2021/22. The budget will be used for the purchase of a green waste shredder and replacement trommel for Riverside composting operations. An appraisal of the various options will be considered and the procurement will follow thereafter. 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.
- 5.2.14 Property Development & Improvement Programme (Service Provision) – Reduction in projected expenditure of £2.045m in 2021/22. The scoping of the various projects and technical design has been affected by the Covid pandemic, however the various projects are now in the early stages of progressing. 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	(12,767)	33,767	33,737	-
General Capital Grant	12,963		12,963	12,963	-
Capital Grants & Contributions	12,045	(2,529)	9,516	9,516	-
Capital Receipts – Sale of Assets	<u>1,500</u>	<u>-</u>	<u>1,500</u>	<u>1,500</u>	<u>-</u>
	<u>73,042</u>	<u>(15,296)</u>	<u>57,746</u>	<u>57,746</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)	57,746

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)

There are no completion date variations to report since the previous capital monitoring report went to committee.

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 October 2021 is 27% of the revised budget 2021/22 compared to 10% 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 £16.706m, a decrease of £4.481m since the last capital monitoring report was submitted to Policy and Resources Committee on 22 November 2021 (Report 291-2021, Article XII refers). The main reasons for this movement are detailed in points 6.1.1 to 6.1.3 below.

6.1.1 Energy Efficiency – External Insulation and Cavity Fill - The projected expenditure has decreased by £1.184m in 2021/22. This is due to the delay in starting onsite in Linlathen. Covid-19 delays 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.

6.1.2 Healthy, Safe & Secure – Smoke Detector Programme – The projected expenditure has decreased by £200,000 in 2021/22. The programme has been updated to reflect remeasurement of the detectors required in properties.

6.1.3 Increase Supply of Council Housing – The projected expenditure has decreased by £3.059m in 2021/22. The reduction in expenditure is mainly due to the slippage, associated to the additional gross investment of £9.108m to increase the supply and delivery of additional units of affordable housing, as agreed at Neighbourhood Services Committee on 26 October 2020 (Report 256-2020, Article II refers). The Service is currently devising an Open Market Acquisition Strategy that will allow the service to strategically consider open market purchases in addition to new build developments, collectively allowing for the increase supply of affordable housing within the city from 22/23. This slippage will be reflected in the next iteration of the Capital Plan which will be reported to Committee in due course.

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 Scottish Government Grants projected income has decreased by £1.062m in 2021/22. This is due to the slippage of capital investment to increase the supply of affordable housing and the grant funding which similarly will be carried forward into future years.

6.2.2 Sale of Assets projected expenditure has decreased by £797,000 in 2021/22 due to a reduction of land sales estimated to conclude in 2021/22.

6.2.3 Sale of Assets to the Fleming Trust projected expenditure has decreased by £619,000 in 2021/22. This is due to the projected handover dates for Derby Street New Build Development. 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	(12,693)	14,216	14,216	-
Capital Grants & Contributions	4,720	(4,720)	-	-	-
CFCR	450	-	450	450	-
Capital Receipts – Sale of Assets	4,700	(3,110)	1,590	1,590	-
Receipts from Owners	<u>450</u>	<u>-</u>	<u>450</u>	<u>450</u>	<u>-</u>
	<u>37,229</u>	<u>(20,523)</u>	<u>16,706</u>	<u>16,706</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)	16,706

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

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

Appendix 1

	<u>Approved Capital Budget 2021/22 £000</u>	<u>Total Budget Adjustments £000</u>	<u>Revised Capital Budget 2021/22 £000</u>	<u>Actual Spend 2021/22 £000</u>	<u>Projected Outturn 2021/22 £000</u>	<u>Variance £000</u>	<u>Actual Spend to 31.10.2021 as a % of Revised Budget</u>
GENERAL SERVICES							
<u>Capital Expenditure</u>							
Work and Enterprise	6,055	(1,400)	4,655	2,346	4,655	-	50%
Children & Families	4,200	(785)	3,415	1,801	3,415	-	53%
Health, Care & Wellbeing	16,085	(11,423)	4,662	256	4,662	-	5%
Community Safety & Justice	19,804	(735)	19,069	8,038	19,069	-	42%
Service Provision	31,414	(9,389)	22,025	7,566	22,025	-	34%
Building Strong Communities - Non Housing HRA Element	2,484	1,436	3,920	2,299	3,920	-	59%
Capital Expenditure 2021/22	80,042	(22,296)	57,746	22,306	57,746	-	39%
<u>Capital Resources</u>							
Expenditure Funded from Borrowing	46,534	(12,767)	33,767	14,963	33,767		
General Capital Grant	12,963		12,963	8,080	12,963		
Capital Grants & Contributions - project specific	12,045	(2,529)	9,516	(936)	9,516		
Capital Receipts - Sale of Assets	1,500		1,500	199	1,500		
Capital Resources 2021/22	73,042	(15,296)	57,746	22,306	57,746		
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 31/10/2021 £'000	Projected Outturn 2021/22 £000	Actual Project Cost to 31/10/2021 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/Actual Completion Date
Central Waterfront	3,028	173	3,201	2,038	3,201	26,325	46,051	46,051	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	354	600	363	1,000	1,000	Tender not yet approved	
Dundee Railway Station		36	36	(423)	36	40,131	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	1	38	5	42	42	Mar-22	Mar-22
Lochee Community Regeneration		25	25		25		25	25	Mar-22	Mar-22
Vacant & Derelict Land Fund Programme	341	(341)					341	341	Tender not yet approved	
(Less External Funding)	(341)	341					(341)	(341)	Tender not yet approved	
Tay Cities	1,050	(1,050)				0	4,050	4,050	Tender not yet approved	
District Shopping	373	(249)	124	58	124	88	306	306	Mar-22	Mar-22
Town Centre Fund	244	287	531	318	531	665	999	999	Aug-20	Nov-21
(Less External Funding)	(244)	(287)	(531)	(318)	(531)	(786)	(999)	(999)	Aug-20	Nov-21
Place Based Investment		100	100		100		827	827	Tender not yet approved	
(Less External Funding)		(100)	(100)		(100)		(827)	(827)		
Net Expenditure	5,269	(1,335)	3,934	2,990	3,934	58,475	82,810	82,696		
Netted Off Receipts	(786)	65	(721)	644	(721)	(9,102)	(8,831)	(11,535)		
Gross Expenditure	6,055	(1,400)	4,655	2,346	4,655	67,577	91,641	94,231		

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 31/10/2021 £'000	Projected Outturn 2021/22 £000	Actual Project Cost to 31/10/2021 £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	2	350	37	60,007	60,007	Tender not yet approved	
Young Persons House (Fairbairn Street Replacement)	1,050	(750)	300	25	300	28	1,580	1,580	Tender not yet approved	
Young Persons Homes Refurbishments	475	19	494	46	494	52	500	500	Dec-21	Dec-21
Early Learning and Childcare 1140 Hours Expansion	1,831	217	2,048	1,724	2,048	13,631	12,997	12,997	Mar-22	Aug-22
C02 Monitoring Equipment in Schools		179	179		179		179	179	Tender not yet approved	
(Less External Funding)		(179)	(179)		(179)		(179)	(179)	Tender not yet approved	
Net Expenditure	4,200	(964)	3,236	1,801	3,236	25,696	87,072	87,072		
Receipts		(179)	(179)		(179)	(20,363)	(20,542)	(20,542)		
Gross Expenditure	4,200	(785)	3,415	1,801	3,415	46,059	107,614	107,614		

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 31/10/2021 £'000	Projected Outturn 2021/22 £000	Actual Project Cost to 31/10/2021 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Parks & Open Spaces	2,615	(350)	2,265	243	2,265	1,571	3,618	3,618	Mar-22	Mar-22
(Less External Funding)	(487)	(243)	(730)	10	(730)		(1,671)	(1,671)	Mar-22	Mar-22
Sports Facilities	806	(601)	205	95	205	106	311	311	Mar-22	Mar-22
LACD Projects	1,350	147	1,497	90	1,497	283	6,750	6,750	Mar-25	Mar-25
Regional Performance Centre for Sport		225	225	(194)	225	31,921	32,125	32,340	Aug-19	Oct-19
(Less External Funding)		(120)	(120)		(120)	(9,307)	(8,000)	(9,427)	Aug-19	Oct-19
Social Care	1,180	(955)	225		225	252	1,227	1,227	Mar-22	Mar-22
Sustainable Transport	2,687	(2,442)	245	22	245	22	245	245	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)				53	7,500	7,500	Tender not yet approved	
(Less External Funding)	(4,500)	4,447	(53)		(53)		(4,500)	(4,500)	Tender not yet approved	
Net Expenditure	11,040	(7,339)	3,701	266	3,701	24,901	37,547	36,335		
Receipts	(5,045)	4,084	(961)	10	(961)	(9,307)	(14,229)	(15,656)		
Gross Expenditure	16,085	(11,423)	4,662	256	4,662	34,208	51,776	51,991		

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 31/10/2021 £'000	Projected Outturn 2021/22 £000	Actual Project Cost to 31/10/2021 £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	Dec-21
Coastal Protection Works	7,024	(804)	6,220	3,410	6,220	13,403	21,691	21,691	Mar-24	Mar-24
(Less External Funding)		(300)	(300)		(300)	(262)	(562)	(562)	Mar-22	Mar-22
Broughty Ferry to Monifieth Active Travel Improvements	3,600	(2,000)	1,600	433	1,600	623	9,067	9,067	Mar-23	Mar-23
(Less External Funding)	(3,600)	2,000	(1,600)	(117)	(1,600)	(307)	(9,067)	(9,067)	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	643	1,676	643	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	1,784	3,250	1,784	3,250	3,250	Mar-22	Mar-22
Bridge Assessment Work Programme	1,092	25	1,117	659	1,117	1,328	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	74	650	74	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)	167	(368)	(304)	(839)	(839)	Mar-21	Dec-21
Road Schemes/Minor Schemes	2,029	472	2,501	723	2,501	723	2,501	2,501	Mar-22	Mar-22
(Less External Funding)	(654)	(79)	(733)		(733)		(720)	(720)	Mar-22	Mar-22
Low Emission Zone		846	846		846	399	1,245	523	Mar-22	Mar-22
(Less External Funding)		(846)	(846)		(846)	(399)	(1,245)	(523)	Mar-22	Mar-22
Net Expenditure	15,422	(259)	15,163	8,268	15,163	23,290	38,067	37,105		
Receipts	(4,382)	476	(3,906)	230	(3,906)	(1,618)	(13,018)	(12,296)		
Gross Expenditure	19,804	(735)	19,069	8,038	19,069	24,908	51,085	49,401		

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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 31/10/2021 £'000	Projected Outturn 2021/22 £000	Actual Project Cost to 31/10/2021 £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	70	1,516	345	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-23	Mar-23
Contaminated Land	70	8	78		78		78	78	Mar-22	Mar-22
Recycling & Waste Management	258	(30)	228	128	228	128	228	228	Mar-22	Mar-22
Recycling Initiatives	477	(367)	110	73	110	97	134	134	Mar-22	Mar-22
Riverside Recycling Site	23	(13)	10		10		823	823	Mar-22	Mar-22
Baldovie Recycling Centre	224	(204)	20	4	20	147	163	163	Mar-22	Mar-22
Construction Of Salt Barn	570	40	610	609	610	669	653	670	Aug-21	Aug-21
Purchase Computer Equipment	1,868	(8)	1,860	400	1,860	1,047	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	(123)	130	2	130	48	176	176	Mar-22	Mar-22
Shopping Parade Improvements	280	(247)	33	8	33	16	41	41	Mar-22	Mar-22
Structural Improvements & Property Upgrades	1,450	(354)	1,096	397	1,096	1,218	1,917	1,917	Mar-22	Mar-22
(Less External Funding)										
Heating & Ventilation Systems	740	(394)	346	108	346	253	512	512	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 31/10/2021 £'000	Projected Outturn 2021/22 £000	Actual Project Cost to 31/10/2021 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Roof Replacement/Improvement Programme	835	(280)	555	218	555	778	1,115	1,115	Mar-22	Mar-22
Window Replacement	500	171	671	388	671	621	904	904	Mar-22	Mar-22
Electrical Upgrades	1,290	(1,194)	96	(1)	96	110	207	207	Mar-22	Mar-22
Toilet Upgrades	150	371	521	162	521	210	569	569	Mar-22	Mar-22
Disabled Access	50	27	77	29	77	54	102	102	Mar-22	Mar-22
Health & Safety Works	300	63	363	131	363	457	689	689	Mar-22	Mar-22
Procurement Costs	132		132		132		132	132	Mar-22	Mar-22
DCA General Upgrades		1	1	1	1	61	61	61	Mar-22	Mar-22
Lifecycle Improvements	1,715	(734)	981	494	981	1,052	1,541	1,541	Mar-22	Mar-22
Upgrade of City Square East & West Wing	547	311	858	541	858	4,631	5,000	5,000	Aug-20	Aug-21
Property Rationalisation	568	(488)	80	3	80	3	1,168	1,168	Mar-23	Mar-23
Depot Rationalisation Programme	2,380	(2,080)	300	32	300	57	4,400	4,400	Tender not yet approved	
Sustainable Projects	6,421	(5,746)	675	49	675	151	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	(32)	3,127	1,396	3,127	1,448	3,179	3,179	Mar-22	Mar-22
(Less Sale of Vehicles & Equipment)		(34)	(34)	(34)	(34)	(34)	(34)	(34)	Mar-22	Mar-22
Go Ultra Low City Scheme	96	(96)				1,550	1,550	1,550	Mar-22	Mar-22
(Less External Funding)	(96)	96				(1,494)	(1,494)	(1,494)	Mar-22	Mar-22
ULEV Taxi Infrastructure	100	(100)				379	379	379	Mar-22	Mar-22
(Less External Funding)	(100)	100				(379)	(379)	(379)	Mar-22	Mar-22
Low Carbon Travel & Transport Challenge Fund for Multi Storey EV Charging Hubs	274	423	697	560	697	1,766	1,750	1,903	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 31/10/2021 £'000	Projected Outturn 2021/22 £000	Actual Project Cost to 31/10/2021 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Local Authority Installation Programme		58	58		58	1	59	59	Mar-22	Mar-22
(Less External Funding)		(58)	(58)	1	(58)		(59)	(59)	Mar-22	Mar-22
Switched on Towns and Cities	331	146	477	396	477	1,248	1,329	1,329	Mar-22	Mar-22
(Less External Funding)	(331)	(146)	(477)	(23)	(477)	(875)	(1,329)	(1,329)	Mar-22	Mar-22
Clean Streets Electric Vehicle Infrastructure - Pop up Chargers	236	105	341	22	341	177	543	496	Mar-21	Dec-21
(Less External Funding)	(236)	(105)	(341)	(1)	(341)	(156)	(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	(12)	783	639	783	652	1,032	1,032	Mar-22	Mar-22
(Less External Funding)	(795)	12	(783)	13	(783)		(1,032)	(1,032)	Mar-22	Mar-22
Smart Cities - Mobility Innovation Living Laboratory - 2		2,363	2,363	4	2,363	4	172	172	Jun-22	Jun-22
(Less External Funding)		(1,427)	(1,427)		(1,427)		(65)	(65)	Jun-22	Jun-22
Net Expenditure	29,582	(11,217)	18,365	7,623	18,365	19,266	37,188	37,358		
Netted Off Receipts	(1,832)	(1,828)	(3,660)	57	(3,660)	(4,432)	(7,070)	(7,023)		
Gross Expenditure	31,414	(9,389)	22,025	7,566	22,025	23,698	44,258	44,381		

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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 31/10/2021 £'000	Projected Outturn 2021/22 £000	Actual Project Cost to 31/10/2021 £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	88	791	104	807	807	Mar-22	Mar-22
Community Choices (Participatory Budgeting)	200	(200)					700	700	Mar-26	Mar-26
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	3	92	52	141	141	Jun-21	Aug-21
(Less External Funding)		(89)	(89)	(3)	(89)	(5)	(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	2,208	2,840	2,583	3,265	3,265	Feb-22	Feb-22
Net Expenditure	2,484	1,347	3,831	2,296	3,831	14,294	17,755	17,475		
Receipts		(89)	(89)	(3)	(89)	(1,325)	(1,411)	(1,411)		
Gross Expenditure	2,484	1,436	3,920	2,299	3,920	15,619	19,166	18,886		

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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 31/10/2021	Projected Outturn 2021/22 £000	Actual Project Cost to 31/10/2021 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Free from Serious Disrepair - Roofs	3,556	(810)	2,746	700	2,746	2,308	4,354	4,354	Mar-22	Mar-22
Roughcast/Walls	500		500	138	500	524	924	924	Mar-22	Mar-22
Windows	3,208	(1,585)	1,623	484	1,623	1,874	3,013	3,013	Mar-22	Mar-22
Energy Efficient										
External Insulation and Cavity Fill	8,537	(5,732)	2,805	522	2,805	4,226	6,509	6,509	Mar-22	Mar-22
Heating Replacement	1,663	13	1,676	646	1,676	1,422	2,452	2,452	Mar-22	Mar-22
Boiler Replacement	50		50	16	50	44	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	51	150	55	150	150	Mar-22	Mar-22
Door Entry Replacement	100		100		100				Tender not yet Approved	
Fire - Detection - Smoke Detector Programme	934	83	1,017	659	1,017	7,118	8,357	8,357	Jan-21	Dec-21
MSD Fire Safety Measures	1,880		1,880	43	1,880	120	4,241	4,241	Dec-22	Dec-22
MSD Lifts	90		90		90					
Multi Storey Development Improvements	1,162	(460)	702	236	702	1,285	1,755	1,755	Mar-22	Mar-22
Electrical Upgrading	20		20	1	20	1	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 31/10/2021	Projected Outturn 2021/22 £000	Actual Project Cost to 31/10/2021 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Miscellaneous										
Fees	83		83	24	83	24	83	83	Mar-22	Mar-22
Disabled Adaptations	850		850	520	850	520	850	850	Mar-22	Mar-22
Integrated Management System	137		137		137	366	753	819	Mar-21	Mar-23
Water Pumps & Tanks	447	16	463	94	463		451	451	Mar-22	Mar-22
Modern Facilities & Services										
Increased Supply of Council Housing	13,120	(11,890)	1,230	312	1,230	19,934	18,367	19,256	Mar-21	TBC
(Less External Funding)	(4,720)	4,720				(9,810)	(9,401)	(10,170)	Mar-22	Mar-22
Demolitions	202		202	98	202	285	383	389	Mar-22	Mar-22
Community Care										
Sheltered Lounge/Warden Call System Upgrades	530	(158)	372	3	372	3	372	372	May-22	May-22
Net Expenditure	32,509	(15,803)	16,706	4,547	16,706	30,299	43,693	43,885		
Receipts	(4,720)	4,720				(9,810)	(9,401)	(10,170)		
Gross Expenditure	37,229	(20,523)	16,706	4,547	16,706	40,109	53,094	54,055		

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	<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 Oct 2021 £000</u>	<u>Projected Outturn 2021/22 £000</u>	<u>Variance £000</u>	<u>Actual Spend to 31.10.2021 as a % of Revised Budget</u>
BUILDING STRONG COMMUNITIES - HOUSING HRA ELEMENT							
<u>Capital Expenditure 2021/22</u>							
Free from Serious Disrepair - Roofs	3,556	(810)	2,746	700	2,746	-	25%
Roughcast/Walls	500		500	138	500	-	28%
Free from Serious Disrepair - Windows	3,208	(1,585)	1,623	484	1,623	-	30%
Energy Efficiency - External Insulation and Cavity Fill	8,537	(5,732)	2,805	522	2,805	-	19%
Energy Efficiency - Heating Replacement	1,663	13	1,676	646	1,676	-	39%
Energy Efficiency - Boiler replacement	50		50	16	50	-	32%
Renewable Initiatives/Gas Services	10		10		10	-	0%
Healthy, Safe & Secure - Door Entry System & Secure Doors	150		150	51	150	-	34%
Healthy, Safe & Secure - Door Entry Replacement	100		100		100	-	0%
Healthy, Safe & Secure - Fire Detection - Smoke Detection Programme	934	83	1,017	659	1,017	-	65%
Healthy, Safe & Secure - MSD Fire Safety Improvements	1,880		1,880	43	1,880	-	2%
Multi Storey Development Improvements	1,252	(460)	792	236	792	-	30%
Electrical Upgrading	20		20	1	20	-	5%
Miscellaneous - Fees	83		83	24	83	-	29%
Miscellaneous - Disabled Adaptations	850		850	520	850	-	61%
Integrated Management System	137		137		137	-	0%
Water Pumps and Tanks	447	16	463	94	463	-	20%
Increase Supply of Council Housing	13,120	(11,890)	1,230	312	1,230	-	25%
Demolitions	202		202	98	202	-	49%
Community Care - Sheltered Lounge/Warden Call System Upgrades	530	(158)	372	3	372	-	1%
Capital Expenditure 2021/22	37,229	(20,523)	16,706	4,547	16,706		27%
<u>Capital Resources 2021/22</u>							
Expenditure Funded from Borrowing	26,909	(12,693)	14,216	4,418	14,216	-	
Capital Receipts, Grants & Contributions - project specific							
Scottish Government Grants	4,720	(4,720)				-	
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	(33)	450	-	
Capital Receipts:-							
Sale of Assets - Land	2,700	(1,145)	1,555	127	1,555	-	
Sale of Assets to Fleming Trust	2,000	(2,000)				-	
Sale of Council House		35	35	35	35	-	
	37,229	(20,523)	16,706	4,547	16,706		
Capital Expenditure as % of Capital Resources	100%		100%		100%		