

REPORT TO: POLICY AND RESOURCES COMMITTEE – 6 MARCH 2023

REPORT ON: CAPITAL EXPENDITURE MONITORING 2022/23

REPORT BY: EXECUTIVE DIRECTOR OF CORPORATE SERVICES

REPORT NO: 74–2023

1 PURPOSE OF REPORT

1.1 To appraise Elected Members of the latest position regarding the Council's Capital Plan 2023-28.

2 RECOMMENDATION

2.1 It is recommended that the Committee note the latest position regarding the Council's Capital Plan 2023-28.

3 FINANCIAL IMPLICATIONS

3.1 This report shows the latest projections for 2022/23 expenditure and for the projected total cost as at 31 January 2023.

Appendix 1, which details the General Services position to the end of January 2023, shows a revised projected outturn for 2022/23 of £43.895m, a decrease of £1.460m since the last Capital monitoring report (Report 18-2023, Article IV to Policy & Resources Committee 6 March 2023 refers).

Appendix 3, which details the Housing HRA position to the end of January 2023, shows a revised projected outturn for 2022/23 of £10.663m, a decrease of £640,000 since the last Capital monitoring report (Report 18-2023, Article IV to Policy & Resources Committee 6 March 2023 refers).

An explanation of the major variances is shown in Section 5 and 6 of the report.

4 BACKGROUND

4.1 The Capital Plan 2023-28 was approved at Policy and Resources Committee on 21 November 2022 (Report 309-2022, Article VIII refers). The Capital Plan reflects the updated position as a result of the Covid pandemic, and the resultant global shortage of raw materials and components, and the effect on capital projects, both financially and in terms of timescales.

In addition to monitoring the in year budget (i.e. 2022/23) the total projected cost of each project will be monitored against the cost when the tender acceptance was approved at Committee. Furthermore, the projected completion date for each project will be monitored against the completion date as anticipated when the tender report was approved. The capital programme is being monitored in conjunction with the Council's asset managers.

The Housing HRA Capital Programme 2022/23 was approved as part of the Capital Plan 2023-28 which was approved at Policy and Resources Committee on 21 November 2022 (Report 309-2022, Article VIII refers). In addition, the Housing HRA Capital Budget reflects information contained in Scottish Housing Quality Standard submission.

The delivery of the Capital Programme this year is very challenging. The global supply chain for sourcing materials and components has been affected by the Covid pandemic, Brexit and other world events, due to a shortage of raw materials, the cost of living crisis and market demand as economies look to rebuild and this is resulting in inflationary increases upwards of 30% on the predicted cost of capital projects. The Capital Plan 2023-28 has been updated for the impact of these inflationary increases.

Officers within services are constantly reviewing the capital programme of works and prioritising those projects that can realistically be progressed during the current year. There is a risk of further slippage

in the capital programme, as the Council reacts to the extreme market conditions currently affecting the construction industry. Updated projections will be incorporated into future capital monitoring reports.

4.2 Local Authorities from 1 April 2004 are required, by Regulation, to comply with the Prudential Code under Part 7 of the Local Government Act 2003. The Capital Budget for 2022/23 is being monitored within the framework of the updated Prudential Code 2021.

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

5 GENERAL SERVICES CURRENT POSITION

5.1 Appendix 2 details the latest projected outturn for each project, both for 2022/23 and for the whole project life-span. In addition, the Appendix monitors project timescales. In some instances, it is not possible to provide approved or projected total project costs and timescales due to the project being a block programme containing various smaller projects within it. In these cases, the total cost is assumed to be the budgeted figure plus previous year actuals. The projected completion date is assumed to be the end of the financial year.

Appendix 1 summarises the total gross expenditure for 2022/23 and how this expenditure is funded. The projected budgeted capital expenditure is 100% of the projected capital resources. Project cashflows, for phasing of budgets, are constantly being reviewed. Actual expenditure to 31 January is 62% of the Revised Budget 2022/23 compared to 63% for the same period last year.

5.2 2022/23 Expenditure Variations

Appendix 1, which details the position to the end of January 2023, shows a revised projected outturn for 2022/23 of £43.895m, a decrease of £1.460m since the last Capital Monitoring report (Report 18-2023, Article IV to Policy & Resources Committee 6 March 2023 refers). The main reasons for the movement are detailed in points 5.2.1 to 5.2.4 below:

5.2.1 Young Persons House - Fairbairn St Replacement (Reduce Child Poverty and Inequalities in Incomes, Education and Health) - Reduction in projected expenditure of £112,000 in 2022/23. The phasing of the budget reflects the latest timescales for completing the project, which have changed from March 2023 to April 2023. 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 Vehicle Fleet & Infrastructure (Tackle Climate Change and Reach Net Zero Carbon Emissions by 2045) - Reduction in projected expenditure of £425,000 in 2022/23. The global shortage of components is impacting on the lead in times for delivery of vehicles, plant and machinery. The budget will be required in 2023/24. There will be a reduction in borrowing in 2022/23 and a corresponding increase in 2023/24.

5.2.3 Dundee On Street Residential Charging Points Scheme (Tackle Climate Change and Reach Net Zero Carbon Emissions by 2045) – Reduction in projected expenditure of £282,000 in 2022/23. The budget has been rephased to reflect when the works can be undertaken by the contractor. The budget will be required in 2023/24. There will be a reduction in grants and contributions and borrowing in 2022/23 and a corresponding increase in 2023/24.

5.2.4 Low Carbon Projects (Tackle Climate Change and Reach Net Zero Carbon Emissions by 2045) – Reduction in projected expenditure of £250,000 in 2022/23. The rephasing of the budget reflects the timescales for undertaking the various energy saving low carbon projects. The budget will be required in 2023/24. There will be a reduction in borrowing in 2022/23 and a corresponding increase in 2023/24.

5.3 Projected capital expenditure as a percentage of projected capital resources is currently standing at 100%. Project cashflows, for phasing of budgets, are constantly being reviewed.

5.4 The table below shows the latest position regarding the capital resources for funding of the 2022/23 programme: -

	Approved Budget £000	Adjustments £000	Revised Budget £000	Projected Outturn £000	Variance £000
Borrowing	27,426	(8,106)	19,320	19,320	-
General Capital Grant	13,000	717	13,717	13,717	-
Capital Grants & Contributions	12,845	(3,586)	9,259	9,259	-
Capital Receipts – Sale of Assets	3,447	(2,683)	764	764	-
Capital Financed from Current Revenue	271	-	271	271	-
Capital Fund	<u>564</u>	<u>-</u>	<u>564</u>	<u>564</u>	<u>-</u>
	<u>57,553</u>	<u>(13,658)</u>	<u>43,895</u>	<u>43,895</u>	<u>-</u>

5.4.1 Capital receipts – Sale of Assets – Reduction in projected capital receipts of £255,000 in 2022/23. The figure has been reduced to reflect the volatility in the housing market, due to interest rates and rising costs, and current economic uncertainties. This is being managed in the current year by the slippage being reported this month (in para 5.2 above). The receipts would require to be added to future years projections in order to maintain the overall level of funding required to fund any projects that are agreed as carry forwards to 2023/24. The overall target for capital receipts will continue to be reviewed, in light of the current economic climate, and revisions made where necessary and alternative funding sources identified.

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

	£000
2018/19	94,329
2019/20	50,172
2020/21	39,537
2021/22	45,038
2022/23 (Projected)	43,895

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 January 2023 is 55% of the Revised Budget 2022/23 compared to 54% for the same period last year.

6.2 Appendix 3, which details the position to the end of January 2023, shows a revised projected outturn for 2022/23 of £10.663m a decrease of £640,000 since the last Capital monitoring report (Report 18-2023, Article IV to Policy & Resources Committee 6 March 2023 refers). The main reasons for the movement are detailed in points 6.2.1 to 6.2.4 below:

6.2.1 Energy Efficiency - External Insulation and Cavity Fill (Tackle Climate Change and Reach Net Zero Carbon Emissions by 2045) - The projected expenditure has decreased by £305,000 in 2022/23. Covid-19 meant several programmes were delayed within the original programme. In addition, the revised installation standards which changed from 01 July 2021 (PAS 2030:19 PAS 2035) further affected the programme meaning projects originally designed, costed and approved are having to be redesigned and retendered. Affected projects are currently being redesigned and tendered before installations can progress and may be subject to further committee approval.

6.2.2 Energy Efficiency -Heating Replacement (Tackle Climate Change and Reach Net Zero Carbon Emissions by 2045) –The projected expenditure has decreased by £161,000 in 2022/23. The projected expenditure has been updated to reflect the latest estimates of the 2022/23 programme of works. Last year’s project over ran which has had an effect on the progress of this year’s total completions.

6.2.3 Healthy, Safe & Secure - Door Entry System & Secure Doors- (Build Resilient and Empowered Communities) – the projected expenditure has decreased by £127,000 in 2022/23. The projected expenditure has been rephased to reflect the latest timescales of the programme. Delays have been encountered with the need for re-design of the secure doors to allow for safe access and egress from the buildings in line with Building Standards.

6.2.4 Increased Supply of Council Housing (Build Resilient and Empowered Communities) – The projected expenditure has decreased by £100,000 in 2022/23. The reduction in expenditure is due to a reduction in projected expenditure associated to the Whitfield new build development which has been updated to reflect the latest timescales of the project. Delays due to on-going volatile market conditions on pricing and labour resourcing issues have influenced these delays.

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.

6.3.1 Sale of Assets projected income has decreased by £1.581m in 2022/23 due to a reduction of land sales estimated to conclude this year.

6.4 The table below shows the latest position regarding the funding of the 2022/23 programme: -

	Approved Budget £000	Adjustments £000	Revised Budget £000	Projected Outturn £000	Variance £000
Borrowing	12,755	(4,722)	8,033	8,033	-
Capital Grants & Contributions	1,350	(1,213)	137	137	-
CFCR	450	-	450	450	-
Capital Receipts – Sale of Assets	4,068	(2,075)	1,993	1,993	-
Receipts from Owners	<u>450</u>	<u>(400)</u>	<u>50</u>	<u>50</u>	<u>-</u>
	<u>19,073</u>	<u>(8,410)</u>	<u>10,663</u>	<u>10,663</u>	<u>-</u>

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

£000

2018/19	20,139
2019/20	23,565
2020/21	8,327
2021/22	14,259
2022/23 (Projected)	10,663

6.5 Projected Total Cost Variations

There are no total cost variations to report since the previous capital monitoring report went to committee.

6.6 Completion Date Variations (this compares the estimated completion date as per the tender acceptance report to the actual completion date)

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

All Housing Capital Projects are continually reviewed across the partnership. Any variations to estimated costs and completion dates will be reported in future capital monitoring reports throughout the year.

7 RISK ASSESSMENT

7.1 There are a number of risks which may have an impact on the Capital Expenditure programme. The main areas of risk are set out below, together with the mechanisms in place to help mitigate these risks.

7.2 Slippage in the Capital programme leads to the need to reschedule projects in the current year and possibly future years, therefore creating problems in delivering the programme on time. The various lockdowns and restrictions on site for capital projects, has resulted in projects requiring to be rephased. For this reason, the programme is carefully monitored and any potential slippage identified as soon as possible to enable any corrective action to be taken.

7.3 Capital projects can be subject to unforeseen events, such as delays in progressing the project. This could lead to inflation impacting on the total cost of the project. In addition, currency fluctuations can also impact on costs. Contingencies are built into the budget for each capital project and these will be closely monitored throughout the project.

The potential additional costs arising from implementing measures to create a compliant site and a safe working environment for workers, are being monitored. Project inflation, as a result of Covid is also being reviewed. Officers will continually monitor and review the capital programme for the on-going effects of Covid, in terms of projected cost and timescales.

7.4 The accurate projection of the value and timing of capital receipts from asset sales is difficult in the current economic climate, especially as an indirect consequence of the pandemic. There is, therefore, a risk that the level of capital receipts assumed in the financing of the capital programme will not be achieved. In preparing the capital plan the Council has budgeted for a low level of Capital receipts being achieved.

The Council has a Capital Fund which can be used to cover any shortfall, in the short-term, in the level of receipts required. Similarly, additional borrowing can be used to cover any temporary shortfalls in capital receipts.

7.5 General Capital Grant is received from Scottish Government via the Local Government Finance Settlement each year. The level of Grant for 2022/23 has been confirmed. The officers are of the view that the projected capital grant assumed within the Capital Plan 2023-28 is prudent.

7.6 Capital projects must be affordable in terms of their impact on the Council's Revenue Budget. The option appraisal process should ensure that the revenue impact of capital projects has been calculated and reflected in future years' Revenue Budgets.

8 POLICY IMPLICATIONS

8.1 This report has been subject to the Pre-IIA Screening Tool and does not make any recommendations for change to strategy, policy, procedures, services or funding and so has not been subject to an Integrated Impact Assessment. An appropriate senior manager has reviewed and agreed with this assessment.

9 CONSULTATION

9.1 The Council Leadership Team have been consulted and are in agreement with the content of this report.

10 BACKGROUND PAPERS

10.1 None.

ROBERT EMMOTT
EXECUTIVE DIRECTOR OF CORPORATE SERVICES

24 FEBRUARY 2023

2022/23 DUNDEE CITY COUNCIL CAPITAL EXPENDITURE MONITORING TO 31st JANUARY 2023

Appendix 1

	<u>Approved Capital Budget 2022/23 £000</u>	<u>Total Budget Adjustments £000</u>	<u>Revised Capital Budget 2022/23 £000</u>	<u>Actual Spend 2022/23 £000</u>	<u>Projected Outturn 2022/23 £000</u>	<u>Variance £000</u>	<u>Actual Spend to 31.1.2023 as a % of Revised Budget</u>
GENERAL SERVICES							
<u>Capital Expenditure</u>							
Reduce Child Poverty & Inequalities in Income, Education & Health	7,353	(127)	7,226	4,055	7,226	0	56%
Deliver Inclusive Economic Growth	2,648	(1,195)	1,453	409	1,453	0	28%
Tackle Climate Change and reach Net Zero carbon emissions by 2045	17,333	(5,763)	11,570	6,674	11,570	0	58%
Build Resilient and Empowered Communities	14,009	(4,088)	9,921	6,982	9,921	0	70%
Design a Modern Council	16,210	(2,485)	13,725	8,913	13,725	0	65%
Capital Expenditure 2022/23	57,553	(13,658)	43,895	27,033	43,895	0	62%
<u>Capital Resources</u>							
Expenditure Funded from Borrowing	27,426	(8,106)	19,320	13,422	19,320		
General Capital Grant	13,000	717	13,717	12,188	13,717		
Capital Grants & Contributions - project specific	12,845	(3,586)	9,259	1,324	9,259		
Capital Receipts - Sale of Assets	3,447	(2,683)	764	84	764		
Capital Financed from Current Revenue	271		271		271		
Capital Fund	564		564		564		
Capital Resources 2022/23	57,553	(13,658)	43,895	27,018	43,895		
Capital Expenditure as % of Capital Resources	100%		100%		100%		

REDUCE CHILD POVERTY AND INEQUALITIES IN INCOMES, EDUCATION AND HEALTH

Note 1

Project/Nature of Expenditure	Approved Budget 2022/23 £000	Total Adjusts £000	Revised Budget 2022/23 £000	Expenditure to 31/12/2022 £'000	Projected Outturn 2022/23 £000	Actual Project Cost to 31/12/2022 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Harris Academy Refurbishment	40	(40)				32,311	32,351	32,351	N/A Prior to 1.4.15	
(Less External Funding)						(20,363)	(20,363)	(20,363)		
Harris Academy Extension	1,100	310	1,410	313	1,410	316	5,174	5,174	Dec-23	Dec-23
(Less External Funding)	(1,100)	(310)	(1,410)	3	(1,410)		(5,174)	(5,174)		
School Estate investment-East End Community Campus	2,000		2,000	1,632	2,000	2,587	86,814	86,814	Tender not yet approved	
Young Persons House (Fairbairn Street Replacement)	3,106		3,106	1520	3,106	1,760	3,369	3,397	Mar-23	Mar-23
Young Persons Homes Refurbishments	27		27	23	27	496	500	500	Dec-21	Mar-22
Early Learning and Childcare 1140 Hours Expansion	172		172	82	172	12,915	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	(46)	24	24	24	140	190	190	Mar-22	Mar-23
(Less External Funding)						(116)	(190)	(190)	Mar-22	Mar-22
Social Care										
Provision of Accommodation for Adults with Learning Disabilities	250	12	262		262	50	250	250	Mar-23	Mar-23
Learning Disability Accommodation - Whitfield	300	(175)	125		125		1,200	1,200	Tender not yet approved	
Community Wellbeing Centre	250		250		250		250	250		
(Less External Funding)	(250)		(250)		(250)		(250)	(250)	Mar-23	Mar-23
MacKinnon Centre – Conversion of Five Rooms for the NHS	38	9	47	47	47	47	38	38	Aug-22	Aug-22
(Less External Funding)	(23)		(23)		(23)		(23)	(23)	Mar-23	Mar-23
Net Expenditure	5,980	(240)	5,740	3,644	5,740	30,135	117,133	117,161		
Receipts	(1,373)	(310)	(1,683)	3	(1,683)	(20,487)	(26,008)	(26,008)		
Gross Expenditure	7,353	70	7,423	3,641	7,423	50,622	143,141	143,169		

Note 1: The Current approved project cost is either the approved cost as per the tender price, or the revised budgeted figure as per the Capital Plan 2023-28

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

DELIVER INCLUSIVE ECONOMIC GROWTH

Note 1

Project/Nature of Expenditure	Approved Budget 2022/23 £000	Total Adjusts £000	Revised Budget 2022/23 £000	Expenditure to 31/12/2022 £'000	Projected Outturn 2022/23 £000	Actual Project Cost to 31/12/2022 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/Actual Completion Date
Central Waterfront	1,579	(406)	1,173	633	1,173	26,719	45,935	46,155	Mar-24	Mar-24
(Less External Funding)				1,053		(222)	(1,275)	(1,275)	Mar-22	Mar-22
Economic Development Fit Out	416	(376)	40	25	40	609	1,000	1,000	Mar-23	Mar-23
(Less External Funding)						(312)	(312)	(312)	Mar-22	Mar-22
Dundee Railway Station				(448)		40,147	38,000	40,595	Dec-17	Jul-18
(Less External Funding)						(8,316)	(6,008)	(8,316)	Dec-17	Jul-18
City Quay	37		37	1	37	6	42	42	Mar-23	Mar-23
Lochee Regeneration	25		25		25		25	25	Mar-23	Mar-23
Vacant & Derelict Land Fund Programme	341	(341)					341	341	Mar-24	Mar-24
(Less External Funding)	(341)	341					(341)	(341)	Mar-24	Mar-24
Acquisition of Land and Buildings		84	84	84	84		84	84	Mar-23	Mar-23
Demolition of Properties & Remediation Works	250	(156)	94	24	94	227	297	297	Mar-23	Mar-23
Net Expenditure	2,307	(854)	1,453	1,372	1,453	58,858	77,788	78,295		
Netted Off Receipts	(341)	341		1,053		(8,850)	(7,936)	(10,244)		
Gross Expenditure	2,648	(1,195)	1,453	319	1,453	67,708	85,724	88,539		

Note 1: The Current approved project cost is either the approved cost as per the tender price, or the revised budgeted figure as per the Capital Plan 2023-28

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

TACKLE CLIMATE CHANGE AND REACH NET ZERO CARBON EMISSIONS BY 2045

Note 1

Project/Nature of Expenditure	Approved Budget 2022/23 £000	Total Adjusts £000	Revised Budget 2022/23 £000	Expenditure to 31/12/2022 £'000	Projected Outturn 2022/23 £000	Actual Project Cost to 31/12/2022 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Coastal Protection Works	1,333	(294)	1,039	489	1,039	16,318	17,544	17,474	Mar-25	Mar-25
(Less External Funding)						(562)	(562)	(562)	Mar-22	Mar-22
Broughty Ferry to Monifieth Active Travel Improvements	5,913	(1,845)	4,068	2,289	4,068	3,410	9,067	18,031	Mar-24	Mar-24
(Less External Funding)	(5,663)	1,845	(3,818)	(1,087)	(3,818)	(2,208)	(9,067)	(17,281)	Mar-24	Mar-24
Flood Risk Management	488	(488)							Mar-24	Mar-24
St Marys Drainage	50		50		50		200	200	Tender not yet approved	
Active Travel Infrastructure	750	(550)	200	25	200	25	750	750	Mar-24	Mar-24
(Less External Funding)		(50)	(50)		(50)				Mar-23	Mar-23
Low Emission Zone	987	(549)	438	245	438	483	676	676	Mar-24	Mar-24
(Less External Funding)	(987)	549	(438)	(245)	(438)	(483)	(676)	(676)	Mar-24	Mar-24
Cycling, Walking & Safer Routes	1,031	(553)	478	209	478	209	478	478	Jul-23	Jul-23
(Less External Funding)	(1,031)	553	(478)	(99)	(478)	(99)	(478)	(478)	Jul-23	Jul-23
Parks & Open Space	369	(6)	363	16	363	126	473	473	Mar-23	Mar-23
(Less External Funding - Scot Gov Nature Restoration Fund)	(269)	(82)	(351)		(351)	(109)	(460)	(460)		
DCA Lifecycle plant replacement programme	195	(175)	20		20		4,550	4,550	Tender not yet approved	
Low Carbon Transport							850	850	Mar-23	Mar-23
Recycling Initiatives				(3)		71	74	74	Mar-23	Mar-23
Riverside Recycling Site	108	(98)	10	10	10	10	628	628	Mar-23	Mar-23
Low Carbon Projects	2,108		2108	913	2,108	2,655	3,850	3,850	Mar-23	Mar-23
Transport & Infrastructure	385	(293)	92	15	92	39	116	116	Mar-23	Mar-23
(Less External Funding)	(153)	93	(60)	(15)	(60)	(15)	(60)	(60)	Mar-23	Mar-23
Vehicle Fleet & Infrastructure	1,592	(26)	1,566	858	1,566	1,392	2,100	2,100	Mar-23	Mar-23
(Less Sale of Vehicles & Equipment)	(59)	(71)	(130)	(130)	(130)	(130)	(130)	(130)	Mar-23	Mar-23
Low Carbon Travel & Transport Challenge Fund for Multi Storey EV Charging Hubs				12		1,817	1,618	1,805	Mar-22	Mar-22
Less External Funding				19		(1,358)	(1,377)	(1,377)	Mar-22	Mar-22
Local Authority Installation Programme	73		73	79	73	81	75	76	Mar-22	Mar-23
(Less External Funding)	(73)		(73)	(73)	(73)	(75)	(75)	(75)	Mar-22	Mar-23

TACKLE CLIMATE CHANGE AND REACH NET ZERO CARBON EMISSIONS BY 2045

Note 1

Project/Nature of Expenditure	Approved Budget 2022/23 £000	Total Adjusts £000	Revised Budget 2022/23 £000	Expenditure to 31/12/2022 £'000	Projected Outturn 2022/23 £000	Actual Project Cost to 31/12/2022 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Switched on Fleets	32		32	6	32	6	32	32	Mar-22	Sep-22
(Less External Funding)	(32)		(32)		(32)		(32)	(32)	Mar-22	Sep-22
Dundee on Street Residential Charging points Scheme (ORCS) 2022-2023	241	71	312	2	312	2	312	312	Mar-23	Mar-23
(Less External Funding)	(241)		(241)		(241)		(241)	(241)	Mar-23	Mar-23
Switched on Fleets 2022/23	49	49	98	3	98	3	98	98	Mar-23	Mar-23
(Less External Funding)	(49)	(23)	(72)		(72)		(49)	(49)	Mar-23	Mar-23
Smart Cities - Mobility Innovation Living Laboratory - 2	1,629		1,629	1,619	1,629	2,861	2,872	2,871	Mar-22	Mar-23
(Less External Funding)	(475)		(475)	304	(475)	(2,452)	(3,268)	(3,270)	Mar-22	Sep-22
Net Expenditure	8,301	(1,943)	6,358	5,461	6,358	22,017	29,888	30,753		
Receipts	(9,032)	2,814	(6,218)	(1,326)	(6,218)	(7,491)	(16,475)	(24,691)		
Gross Expenditure	17,333	(4,757)	12,576	6,787	12,576	29,508	46,363	55,444		

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

BUILD RESILIENT AND EMPOWERED COMMUNITIES

Appendix 2

Project/Nature of Expenditure	Note 1									
	Approved Budget 2022/23 £000	Total Adjusts £000	Revised Budget 2022/23 £000	Expenditure to 31/12/2022 £'000	Projected Outturn 2022/23 £000	Actual Project Cost to 31/12/2022 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Community Regeneration Fund	876	(386)	490	41	490	49	534	534	Mar-23	Mar-23
Community Choices (Participatory Budgeting)	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	103		103	55	103	191	241	239	Aug-22	Aug-22
(Less External Funding)	(7)		(7)		(7)	(84)	(91)	(91)	Jun-21	Aug-21
Mill O Mains	77	9	86	86	86	3,449	3,265	3,449	Feb-22	Feb-22
(Less External Funding)		(1)	(1)		(1)		(1)	(1)	Feb-22	Feb-22
Bridge Assessment Work Programme	633		633	78	633	1,194	1,749	1,749	Mar-23	Mar-23
(Less External Funding)	(102)		(102)	18	(102)		(120)	(120)	Mar-23	Mar-23
Council Roads and Footpaths - Other	755	(437)	318	166	318	166	318	318	Mar-23	Mar-23
Road Reconstructions/Recycling	2,897	62	2,959	2,471	2,959	2,471	2,959	2,959	Mar-23	Mar-23
Road Safety	98		98	29	98	29	98	98	Mar-24	Mar-24
Traffic signal upgrades	73		73	27	73	27	73	73	Mar-23	Mar-23
Footway Upgrades	921	(194)	727	505	727	505	727	727	Mar-23	Mar-23
LED Street Lighting Installations	72		72	3	72	3,769	4,800	3,838	Mar-23	Mar-23
Street Lighting Renewal	1,467	(167)	1,300	676	1,300	676	1,300	1,300	Mar-23	Mar-23
District Shopping	358	(106)	252	55	252	187	384	384	Mar-23	Mar-23
(Less External Funding)		(164)	(164)		(164)					
City Improvement Fund	500	(380)	120	2	120	2	500	500	Mar-24	Mar-24
City Investment Fund	717	(667)	50		50		717	717	Mar-24	Mar-24
(Less External Funding)	(717)	667	(50)		(50)		(717)	(717)	Mar-24	Mar-24
Parks & Open Spaces	3,024	(474)	2,550	1,754	2,550	3,741	4,537	4,537	Mar-23	Mar-23
(Less External Funding)	(1,270)	(34)	(1,304)	(1,104)	(1,304)	(1,564)	(1,751)	(1,751)	Mar-23	Mar-23
Sports Facilities	771	(503)	268	175	268	196	289	289	Mar-23	Mar-23
LACD Projects	252	(192)	60	34	60	132	14,938	14,938	Mar-27	Mar-27
Net Expenditure	11,913	(3,351)	8,562	5,071	8,562	26,697	46,679	45,861		
Receipts	(2,096)	468	(1,628)	(1,086)	(1,628)	(2,968)	(4,000)	(4,000)		
Gross Expenditure	14,009	(3,819)	10,190	6,157	10,190	29,665	50,679	49,861		

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

DESIGN A MODERN COUNCIL

Appendix 2

Note 1

Project/Nature of Expenditure	Approved Budget 2022/23 £000	Total Adjusts £000	Revised Budget 2022/23 £000	Expenditure to 31/12/2022 £'000	Projected Outturn 2022/23 £000	Actual Project Cost to 31/12/2022 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Cemeteries	131		131	26	131	121	226	226	Mar-23	Mar-23
Contaminated Land	82	(38)	44	11	44	11	44	44	Mar-23	Mar-23
Recycling & Waste Management	193		193	120	193	206	279	279	Mar-23	Mar-23
(Less External Funding)	(2)		(2)		(2)	(86)	(88)	(88)	Mar-23	Mar-23
Baldovie Depot Redevelopment	148	22	170	158	170	183	5,200	5,200	Tender not yet Approved	
Construction of Salt Barn	31	(17)	14	9	14	648	653	653	Aug-21	Aug-21
Purchase Computer Equipment	2,902	(90)	2,812	1,730	2,812	2,477	3,559	3,559	Mar-23	Mar-23
(Less External Funding)	(1)		(1)		(1)	(648)	(650)	(649)	Mar-23	Mar-23
Replacement of Major Departmental Systems	168	(143)	25	9	25	2,522	2,538	2,538	Mar-23	Mar-23
Purchase Desktop Collaboration Platform	702	(53)	649	649	649	1,961	1,841	1,961	Mar-23	Mar-23
Smart Cities Digital/ICT Investment	180	(155)	25	9	25	263	319	319	Mar-23	Mar-23
Data Centre	103		103	77	103	360	386	386	Mar-23	Mar-23
Schools Connectivity							1,200	1,200		
Asset Management System Replacement	150		150		150		150	150	Tender not yet Approved	
<u>Property Lifecycle Development Programme</u>										
Industrial Estates Improvements	114		114	34	114	191	271	271	Mar-23	Mar-23
(Less External Funding)										
Shopping Parade Improvements	145		145	86	145	87	146	146	Mar-23	Mar-23
Structural Improvements & Property Upgrades	648		648	426	648	1,117	1,339	1,339	Mar-23	Mar-23
Heating & Ventilation Systems	1,039		1,039	639	1,039	740	1,154	1,154	Mar-23	Mar-23
Roof Replacement/Improvement Programme	612	(8)	604	454	604	1,180	1,331	1,331	Mar-23	Mar-23
Window Replacement	614		614	544	614	1,313	1,383	1,383	Mar-23	Mar-23
Electrical Upgrades	180		180	116	180	235	300	300	Mar-23	Mar-23
Toilet Upgrades	645		645	609	645	855	904	904	Mar-23	Mar-23
Disabled Access	5		5		5	67	72	72	Mar-23	Mar-23

DESIGN A MODERN COUNCIL

Appendix 2

Note 1

Project/Nature of Expenditure	Approved Budget 2022/23 £000	Total Adjusts £000	Revised Budget 2022/23 £000	Expenditure to 31/12/2022 £'000	Projected Outturn 2022/23 £000	Actual Project Cost to 31/12/2022 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Health & Safety Works	225	(48)	177	22	177	250	405	405	Mar-23	Mar-23
Procurement Costs	135	(13)	122	122	122	122	122	122	Mar-23	Mar-23
Lifecycle Improvements	1,685	(9)	1,676	1,214	1,676	2,364	2,956	2,956	Mar-23	Mar-23
Community Centres	130	(50)	80		80		1,165	1,165	Tender not yet approved	
Upgrade of City Square East & West Wing	222		222	21	222	2,982	5,000	5,000	Aug-20	Aug-21
Property Rationalisation	1,056	(945)	111	22	111	30	1,168	1,168	Mar-23	Mar-23
Depot Rationalisation Programme	500	(450)	50	42	50	67	3,063	3,063	Tender not yet approved	
Capitalisation of Borrowing Costs	280	(280)							Mar-24	Mar-24
Contingency/COVID Capital Expenditure	164	(70)	94		94		94	94	Mar-23	Mar-23
Dundee Ice Arena Plant & Upgrade	400	(150)	250		250		9,100	9,100	Tender not yet approved	
Olympia Refurbishment Works	2,500		2,500	1,156	2,500	1,487	6,163	6,163	Oct-23	Oct-23
Regional Performance Centre for Sport	121		121	12	121	32,161	32,125	32,270	Aug-19	Oct-19
(Less External Funding)						(9,428)	(8,000)	(9,427)	Aug-19	Oct-19
Net Expenditure	16,207	(2,497)	13,710	8,317	13,710	43,838	75,918	74,757		
Netted Off Receipts	(3)		(3)		(3)	(10,162)	(8,738)	(10,164)		
Gross Expenditure	16,210	(2,497)	13,713	8,317	13,713	54,000	84,656	84,921		

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

TACKLE CLIMATE CHANGE AND REACH NET ZERO EMISSIONS BY 2045 - HOUSING REVENUE ACCOUNT ELEMENT

Project/Nature of Expenditure	Approved Budget 2022/23 £000	Total Adjusts £000	Revised Budget 2022/23 £000	Expenditure to 31/1/2023	Projected Outturn 2022/23 £000	Actual Project Cost to 31/1/2023 £000	Note 1		Approved Completion Date	Projected/ Actual Completion Date
							Current Approved Project Cost £000	Projected Total Cost £000		
Energy Efficient										
External Insulation and Cavity Fill	4,321	(3,862)	459	91	459	2,494	4,321	459	Mar-23	Mar-23
Heating Replacement	500	(161)	339	337	339	337	500	339	Mar-23	Mar-23
Boiler Replacement	5	13	18	18	18	18	5	18	Mar-23	Mar-23
Renewable Initiatives/Gas Services	100	(75)	25	4	25	4	100	25	Tender not yet Approved	
Net Expenditure	4,926	(4,085)	841	450	841	2,853	4,926	841		
Receipts										
Gross Expenditure	4,926	(4,085)	841	450	841	2,853	4,926	841		

Note 1: The Current approved project cost is either the approved cost as per the tender price, or the revised budgeted figure as per the Capital Plan 2023-28

BUILD RESILIENT AND EMPOWERED COMMUNITIES - HOUSING REVENUE ACCOUNT ELEMENT

Note 1

Project/Nature of Expenditure	Approved Budget 2022/23 £000	Total Adjusts £000	Revised Budget 2022/23 £000	Expenditure to 31/1/2023	Projected Outturn 2022/23 £000	Actual Project Cost to 31/1/2023 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
Free from Serious Disrepair - Roofs	938	(399)	539	418	556	1,450	1,588	1,588	Mar-23	Mar-23
Roughcast/Walls	500	(10)	490	33	490	292	500	490	May-23	May-23
Windows	2,274	(966)	1,308	611	1,308	983	1,680	1,680	Mar-23	Mar-23
Healthy, Safe and Secure										
Door Entry System/Secure Doors	150	(127)	23	22	23	22	150	23	Tender not yet Approved	
Door Entry Replacement	100	(75)	25		25		100	25	Tender not yet Approved	
Fire - Detection - Smoke Detector Programme	15	(5)	10	4	10	7,481	8,357	7,492	Jan-21	Mar-22
Fire - Detection - Sprinklers	3	(3)							Tender not yet Approved	
MSD Planned Improvements	1,928		1,928	1,874	1,928	3,348	4,241	4,027	Dec-22	Dec-22
Multi Storey Development Improvements	1,771	(170)	1,601	806	1,601	806	1,601	1,601	Jan-24	Jan-24
Electrical Upgrading	50	(20)	30	3	30	3	50	30	Mar-23	Mar-23
Miscellaneous										
Fees	87		87	67	87	67	87	87	Mar-23	Mar-23
Disabled Adaptations	850		850	722	850	722	850	850	Mar-23	Mar-23
St Columba Gardens - Fire Damage	160		160	3	160	3	160	160	Mar-23	Mar-23
Integrated Management System	174	(1)	173	8	173	374	753	880	Mar-21	Mar-24
MSD Fire Safety works		18	18	18	18		18	18	Mar-23	Mar-23
Water Pumps & Tanks	18	2	20	19	20	302	363	302	Mar-23	Mar-23
Modern Facilities & Services										
Kitchen replacement/Bathroom upgrades	500	(330)	170		170		170	170	Mar-23	Mar-23
Increased Supply of Council Housing	4,250	(2,200)	2,050	722	1,950	21,385	18,367	19,022	Mar-21	TBC
(Less External Funding)	(1,350)	1,213	(137)		(137)	(9,810)	(9,041)	(9,810)		
Demolitions	39	21	60	8	60	299	383	351	Mar-23	Mar-23
Community Care										
Sheltered Lounge/Warden Call System Upgrades	340	(7)	333	24	333	256	340	333	Mar-23	Mar-23
Net Expenditure	12,797	(3,059)	9,738	5,362	9,655	27,983	30,850	29,452		
Receipts	(1,350)	1,213	(137)		(137)	(9,810)	(9,041)	(9,810)		
Gross Expenditure	14,147	(4,272)	9,875	5,362	9,792	37,793	39,891	39,262		

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	<u>Approved</u> <u>Capital</u> <u>Budget</u> <u>2022/23</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>2022/23</u> <u>£000</u>	<u>Actual</u> <u>Spend to</u> <u>31 Jan 2023</u> <u>£000</u>	<u>Projected</u> <u>Outturn</u> <u>2022/23</u> <u>£000</u>	<u>Variance</u> <u>£000</u>	<u>Actual Spend</u> <u>to 31.1.2023</u> <u>as a % of</u> <u>Revised</u> <u>Budget</u>
Capital Expenditure 2022/23							
Tackle Climate Change and reach Net Zero carbon emissions by 2045							
Energy Efficiency - External Insulation and Cavity Fill	4,321	(3,862)	459	91	459	-	20%
Energy Efficiency - Heating Replacement	500	(161)	339	337	339	-	99%
Energy Efficiency - Boiler replacement	5	13	18	18	18	-	100%
Renewable Initiatives/Gas Services	100	(75)	25	4	25	-	16%
Build Resilient and Empowered Communities							
Free from Serious Disrepair - Roofs	938	(382)	556	418	556	-	75%
Roughcast/Walls	500	(10)	490	33	490	-	7%
Free from Serious Disrepair - Windows	2,274	(966)	1,308	611	1,308	-	47%
Modern Facilities and Services - Kitchens and Bathrooms	500	(300)	200		200	-	
Healthy, Safe & Secure - Door Entry System & Secure Doors	150	(127)	23	22	23	-	96%
Healthy, Safe & Secure - Door Entry Replacement	100	(75)	25		25	-	
Healthy, Safe & Secure - Fire Detection - Smoke Detection Programme	15	(5)	10	4	10	-	40%
Healthy, Safe & Secure - Fire Detection - Sprinklers	3	(3)				-	
Healthy, Safe & Secure - MSD Planned Improvements	1,928		1,928	1,874	1,928	-	97%
Multi Storey Development Improvements	60	(59)	1	1	1	-	100%
Multi Storey Development Lifts	825	(92)	733	305	733	-	42%
Multi Storey Development CCTV	20	(20)				-	
Electrical - Communal Wiring	866	1	867	500	867	-	58%
Electrical Upgrading	50	(20)	30	3	30	-	10%
Miscellaneous - Fees	87		87	67	87	-	77%
Miscellaneous - Disabled Adaptations	850		850	722	850	-	85%
Miscellaneous - Fire Damage	160		160	3	160	-	2%
Miscellaneous - MSD Fire Safety works		18	18	18	18	-	100%
Integrated Management System	174	(1)	173	8	173	-	5%
Water Pumps and Tanks	18	2	20	19	20	-	95%
Increase Supply of Council Housing	4,250	(2,300)	1,950	722	1,950	-	37%
Demolitions	39	21	60	8	60	-	13%
Community Care - Sheltered Lounge/Warden Call System Upgrades	340	(7)	333	24	333	-	7%
Capital Expenditure 2022/23	19,073	(8,410)	10,663	5,812	10,663	-	55%
Capital Resources 2022/23							
Expenditure Funded from Borrowing	12,755	(4,722)	8,033	5,790	8,033	-	
Capital Receipts, Grants & Contributions - project specific							
Scottish Government Grants	1,350	(1,213)	137		137	-	
Capital Funded from Current Revenue							
Council Tax discount reductions used to fund affordable housing	450		450		450	-	
Capital Receipts, Grants & Contributions							
Receipts from Owners	450	(400)	50	1	50	-	
Capital Receipts:-							
Sale of Assets - Land	2,103	(2,075)	28	21	28	-	
Sale of Assets to Fleming Trust	1,965		1,965		1,965	-	
	19,073	(8,410)	10,663	5,812	10,663		
Capital Expenditure as % of Capital Resources	100%		100%		100%		

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