

City Chambers  
DUNDEE  
DD1 3BY

7th February, 2025

Dear Colleague

You are requested to attend a MEETING of the **CITY GOVERNANCE COMMITTEE** to be held in the Council Chamber, City Chambers, City Square, Dundee and also to be held remotely on Monday, 17th February, 2025 following the meetings of the City Council and Fair Work, Economic Growth and Infrastructure Committee called for 5.00pm.

The meeting will also be livestreamed to YouTube. Members of the Press or Public wishing to join the meeting as observers should follow this link [www.dundee.gov.uk/live](http://www.dundee.gov.uk/live) or alternatively they may attend in person.

Should you require any further information please contact Committee Services on telephone (01382) 434228 or by email at [committee.services@dundee.gov.uk](mailto:committee.services@dundee.gov.uk).

Yours faithfully

GREGORY COLGAN

Chief Executive

## **AGENDA OF BUSINESS**

### **1 DECLARATION OF INTEREST**

Members are reminded that, in terms of The Councillors Code, it is their responsibility to make decisions about whether to declare an interest in any item on this agenda and whether to take part in any discussions or voting.

This will include all interests, whether or not entered on your Register of Interests, which would reasonably be regarded as so significant that they are likely to prejudice your discussion or decision-making.

### **2 MINUTE OF MEETING OF PERSONNEL APPEALS SUB COMMITTEE - Page 1**

(The minute of meeting of the Personnel Appeals Sub Committee of 13th January, 2025 is submitted for information and record purposes, copy attached).

### **3 CAPITAL EXPENDITURE MONITORING 2024/2025 - Page 3**

(Report No 32-2025 by the Executive Director of Corporate Services, copy attached).

### **4 REVENUE MONITORING 2024/2025 - Page 21**

(Report No 25-2025 by the Executive Director of Corporate Services, copy attached).

**5 CAPITAL PLAN 2025/2030 - Page 35**

(Report No 44-2025 by the Executive Director of Corporate Services, copy attached).

**6 TREASURY MANAGEMENT ACTIVITY 2024/2025 (MID-YEAR REVIEW) - Page 65**

(Report No 41-2025 by the Executive Director of Corporate Services, copy attached).

**7 ANTI SOCIAL BEHAVIOUR – OCTOBER TO DECEMBER 2024 - Page 77**

(Report No 33-2025 by the Executive Director of Neighbourhood Services, copy attached).

**8 AMENDMENT TO NON-DOMESTIC RATES EMPTY PROPERTY RELIEF OPERATIONAL POLICY - Page 87**

(Report No 54-2025 by the Executive Director of Corporate Services, copy attached).

**9 APPROVAL FOR THE PROCUREMENT OF SCHOOL TRIPS FOR THE PERIOD COVERING 2025 TO 2030 - Page 91**

(Joint Report No 53-2025 by the Executive Director of Corporate Services and the Executive Director of Children and Families Service, copy attached).

**10 CONTRACT FOR THE SERVICE AND MAINTENANCE OF CRAFT AND DESIGN TECHNOLOGY EQUIPMENT (CDT) IN DUNDEE SCHOOLS - Page 95**

(Joint Report No 51-2025 by the Executive Director of Corporate Services and the Executive Director of Children and Families Service, copy attached).

**11 SCHOOLS MICROSOFT LICENCES - Page 97**

(Report No 46-2025 by the Executive Director of Corporate Services, copy attached).

**12 WIRELESS NETWORK PURCHASE - Page 103**

(Report No 48-2025 by the Executive Director of Corporate Services, copy attached).

**ITEM No ...2.....**

At a MEETING of the **PERSONNEL APPEALS SUB-COMMITTEE** held at Dundee on 13th January, 2025.

Present:-

COUNCILLORS

Stewart HUNTER

Roisin SMITH

Pete SHEARS

Councillor Roisin SMITH, Convener, in the Chair.

Unless marked thus \* all items stand delegated.

**The Sub-Committee resolved under Section 50(A)(4) of the Local Government (Scotland) Act 1973 that the press and public be excluded from the meeting for the undernoted items of business on the grounds that they involved the likely disclosure of exempt information as defined in paragraph 1 of Part I of Schedule 7A of the Act.**

**I                    DECLARATION OF INTEREST**

There were no declarations of interest.

**II                    APPEAL AGAINST DISMISSAL**

It was reported that an appeal against dismissal from an employee of Neighbourhood Services had been submitted.

The Sub-Committee heard Council's representative and witnesses and, thereafter, the Appellant, their representative and their witnesses.

After questions had been put and answers given by both parties to each other and the witnesses and by members of the Sub-Committee, the parties withdrew.

Thereafter, following careful consideration of all the information, the Sub-Committee agreed that the grounds of the appeal had not been substantiated and the appeal be not upheld.

Roisin SMITH, Convener.

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**REPORT TO: CITY GOVERNANCE COMMITTEE – 17 FEBRUARY 2025**  
**REPORT ON: CAPITAL EXPENDITURE MONITORING 2024/25**  
**REPORT BY: EXECUTIVE DIRECTOR OF CORPORATE SERVICES**  
**REPORT NO: 32–2025**

**1 PURPOSE OF REPORT**

1.1 To appraise Elected Members of the latest position regarding the Council's Capital Plan 2024-29.

**2 RECOMMENDATION**

2.1 It is recommended that the Committee note the latest position regarding the Council's Capital Plan 2024-29.

**3 FINANCIAL IMPLICATIONS**

3.1 This report shows the latest projections for 2024/25 expenditure and total cost as at 31st December 2024.

Appendix 1, which details the General Services position to the end of December 2024, shows a revised projected outturn for 2024/25 of £110.955m, a decrease of £4.558m since the last capital monitoring report was approved at City Governance Committee on 20th January 2025 (Report 1-2025, Article IV refers). The net movements that have contributed to this decrease are summarised in paragraph 5.2 of this report. The net movements in budget of £4.558m will be required in 2025/26 and will be funded from borrowing and grants and contributions.

Appendix 3, which details the Housing HRA position to the end of December 2024, shows a projected outturn for 2024/25 of £15.714m, an increase of £0.224m since the last capital monitoring report was approved at City Governance Committee on 20th January 2025 (Report 1-2025, Article IV refers). The various increases in projected expenditure, this month, are below the £0.250m threshold for reporting, but the reason for the reduction in projected expenditure is detailed in paragraph 6.2.1 of this report.

**4 BACKGROUND**

4.1 The Capital Plan 2024-29 was approved at City Governance Committee on 18 February 2024 (Report 18-2024, Article VII refers).

In addition to monitoring the in-year budget (i.e. 2024/25) 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 2024/25 was approved as part of the Capital Plan 2024-29 at the City Governance Committee on 18 February 2024 (Report 18-2024, Article VII refers).

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 2024/25 is being monitored within the framework of the updated Prudential Code 2021.

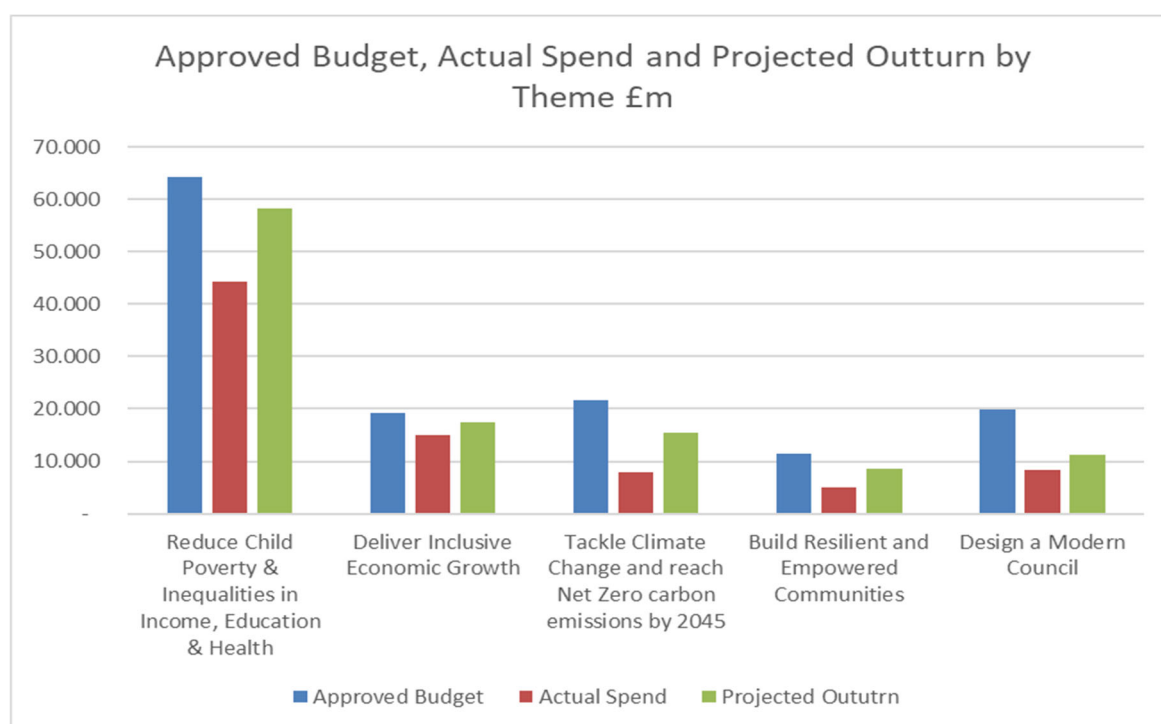
4.3 The Capital Monitoring report provides detailed information on major projects and programmes contained within the Capital Budget and the impact of expenditure movements on future financial years.

## 5 GENERAL SERVICES CURRENT POSITION

5.1 Appendix 2 details the latest projected outturn for major projects and programmes, both for 2024/25 and for the whole project life-span. In addition, the Appendix monitors project timescales, with approved completion dates taken from tender approval reports. In some instances, it is not possible to provide approved or projected total project costs and timescales due to the budget 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. In addition, Procurement Strategy reports are being approved at committee which gives the Executive Directors delegated authority to award a contract to the successful bidder, without having to come back to committee, thus the approved total cost and timescales are not readily available for monitoring (previously taken from approved committee tender report). In these cases, reliance is on Service Officers updating the monitoring spreadsheet.

Appendix 1 summarises the total gross expenditure for 2024/25 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 31st December is £80.597m, 73% of the Revised Budget 2024/25 compared to 64% for the same period last year.

The table below shows a comparison of approved budget, actual spend and projected outturn for 2024/25, broken down by Council Theme.



The decrease in the projected outturn for 2024/25 reflects project/programmes budgets being reprofiled. Key variation is as follows and details are provided in subsequent paragraph.

Increases in planned expenditure include:

- Property Lifecycle Development Programme – Revenue to Capital transfers - £0.584m

Reduction in planned expenditure:

- School Estate Investment – East End Community Campus – (£3.310m)
- Site 6 South Side Office Development – (£1.295m)

## 5.2 2024/25 Expenditure Variations

Appendix 1, which details the General Services position to the end of December 2024, shows a revised projected outturn for 2024/25 of £110.955m, a decrease of £4.558m since the last capital monitoring report was approved at City Governance Committee on 20th January 2025 (Report 1-2025, Article IV refers). The net movement that has contributed to this decrease is summarised below in paragraph 5.2.1 to 5.2.3.

- 5.2.1 Property Lifecycle Development Programme (Design a Modern Council) – Increase in projected expenditure of £0.584m in 2024/25. Officers have undertaken a review of City Development’s Planned and Unplanned Maintenance, and Health & Safety programmes to identify works of a capital nature which can be transferred to capital and funded from borrowing. This is to alleviate the projected overspend on City Development’s Revenue Budget (as reported in Revenue Monitoring 2024/25 to City Governance Committee 20<sup>th</sup> January 2025(para 3.2, Report 3-2025 Article V refers).
- 5.2.2 School Estate Investment – East End Community Campus (Reduce Child Poverty and Inequalities in Incomes, Education and Health) – Reduction in projected expenditure of £3.310m in 2024/25. The budget has been revised to reflect the latest cashflow from the contractor for carrying out the programme of works. The budget will be required in 2025/26. There will be a decrease in borrowing in 2024/25 and a corresponding increase in 25/26. The estimated completion date, for the campus, remains unchanged.
- 5.2.3 Site 6 South Side – Office Development (Deliver Inclusive Economic Growth) - Reduction in projected expenditure of £1.295m in 2024/25. The budget has been revised to reflect the latest cashflow from the contractor for carrying out the programme of works. The budget will be required in 2025/26. There will be a decrease in borrowing in 2024/25 and a corresponding increase in 25/26.

- 5.3 The table below shows the latest position regarding the capital resources for funding of the 2024/25 programme: -

	<b>Approved Budget £m</b>	<b>Adjustments £m</b>	<b>Revised Budget £m</b>	<b>Projected Outturn £m</b>	<b>Variance £m</b>
Borrowing	99.115	(16.006)	82.109	82.109	-
General Capital Grant	11.551	0.279	11.830	11.830	-
Capital Grants & Contributions	17.212	(2.622)	14.590	14.590	-
Capital Receipts – Sale of Assets	2.000	-	2.000	2.000	-
Capital Fund	<u>0.426</u>	<u>-</u>	<u>0.426</u>	<u>0.426</u>	
	<u>130.304</u>	<u>(19.349)</u>	<u>110.955</u>	<u>110.955</u>	<u>-</u>

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

	<b>£m</b>
2020/21	39.537
2021/22	45.038
2022/23	44.086
2023/24	73.454
2024/25 (Projected)	110.955

## 5.4 Projected Total Cost Variations

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

- 5.5 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.

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.

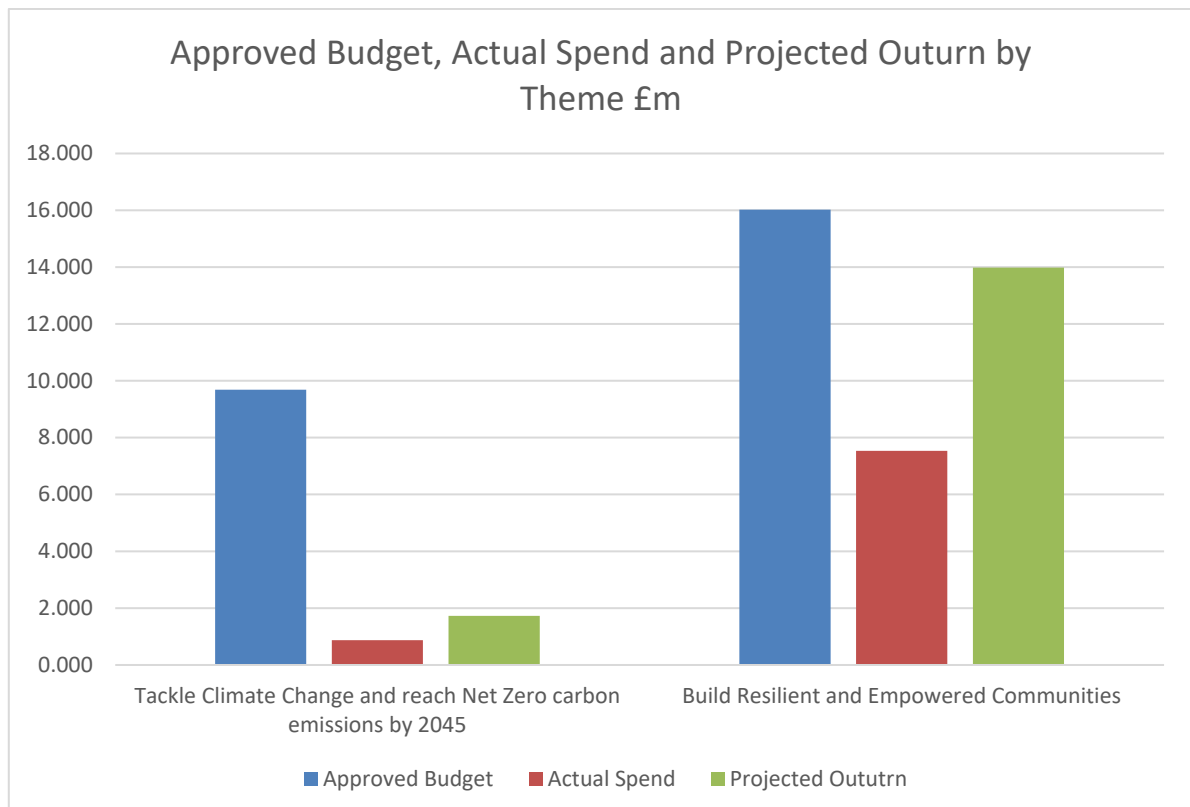
6 HOUSING HRA - CURRENT POSITION

6.1 2024/25 Expenditure Variations

Appendix 2 details the latest projected outturn for each project, both for 2024/25 and for the whole project lifespan. 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. In addition, Procurement Strategy reports are being approved at committee which gives the Executive Directors delegated authority to award a contract to the successful bidder, without having to come back to committee, thus the approved total cost and timescales are not readily available for monitoring (previously taken from approved committee tender report). In these cases, reliance is on Service Officers updating the monitoring spreadsheet.

Appendix 3 summarises the total gross expenditure for 2024/25 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 31st December 2024 is £8.406m, 53% of the Revised Budget 2024/25 compared to 33% for the same period last year.

The table below shows a comparison of approved budget, actual spend and projected outturn for 2024/25, broken down by Council Theme. In respect of Tackling Climate Change and reaching Net Zero carbon emissions by 2045 theme, it is noted that the projected spend in comparison to the approved budget is considerably less reflecting the fact that the intended contractor that was to be appointed to undertake these works has now withdrawn from the external wall insulation market. These works and now being retendered and spend will be reflected in future years budgets.





6.2 Appendix 3, which details the Housing HRA position to the end of December 2024, shows a projected outturn for 2024/25 of £15.714m an increase of £0.224m since the last capital monitoring report was approved at City Governance Committee on 20th January 2025 (Report 1-2025, Article IV refers). The various increases in projected expenditure, this month, are below the £0.250m threshold for reporting, but the reason for the reduction in projected expenditure is detailed in paragraph 6.2.1 below.

6.2.1 Environmental Improvements - Kirk Street - (Build Resilient and Empowered Communities) - The projected expenditure has decreased by £0.445m in 2024/25. The project has been updated to reflect the latest estimates and timescales of the project with an anticipated start in May 2025.

6.3 The table below shows the latest position regarding the funding of the 2024/25 programme: -

	<b>Approved Budget £m</b>	<b>Adjustments £m</b>	<b>Revised Budget £m</b>	<b>Projected Outturn £m</b>	<b>Variance £m</b>
Borrowing	22.864	(8.722)	14.142	14.142	-
Capital Grants & Contributions	1.209	(514)	695	695	-
CFCR	450	-	450	450	-
Capital Receipts – Sale of Assets	731	(469)	262	262	-
Receipts from Owners	<u>450</u>	<u>(285)</u>	<u>165</u>	<u>165</u>	<u>-</u>
	<u>25.704</u>	<u>(9.990)</u>	<u>15.714</u>	<u>15.714</u>	<u>-</u>

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

	<b>£m</b>
2020/21	7.316
2021/22	12.338
2022/23	9.232
2023/24	12.175
2024/25 (Projected)	15.714

#### 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.

As indicated above, officers are presently reviewing the Housing Capital Plan for 2024/25 and will report back to Committee with any recommended changes.

## 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 identified in Appendix 4 to this report. along with the impact. consequences and controls in place to mitigate the risk together with the mechanisms in place to help mitigate these risks.

## 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**

**04 FEBRUARY 2025**

**2024/25 DUNDEE CITY COUNCIL CAPITAL EXPENDITURE MONITORING TO 31st DECEMBER 2024**

	<u>Approved Capital Budget 2024/25 £000</u>	<u>Total Budget Adjustments £000</u>	<u>Revised Capital Budget 2024/25 £000</u>	<u>Actual Spend 2024/25 £000</u>	<u>Projected Outturn 2024/25 £000</u>	<u>Variance £000</u>	<u>Actual Spend to 31.12.24 as a % of Revised Budget</u>
<b>GENERAL SERVICES</b>							
<b><u>Capital Expenditure</u></b>							
Reduce Child Poverty & Inequalities in Income, Education & Health	64,217	(5,942)	58,275	<b>44,313</b>	<b>58,275</b>	0	76%
Deliver Inclusive Economic Growth	19,232	(1,735)	17,497	<b>15,022</b>	<b>17,497</b>	0	86%
Tackle Climate Change and reach Net Zero carbon emissions by 2045	21,584	(6,208)	15,376	<b>7,985</b>	<b>15,376</b>	0	52%
Build Resilient and Empowered Communities	11,402	(2,774)	8,628	<b>4,915</b>	<b>8,628</b>	0	57%
Design a Modern Council	19,869	(8,690)	11,179	<b>8,362</b>	<b>11,179</b>	0	75%
<b>Capital Expenditure 2024/25</b>	<b>136,304</b>	<b>(25,349)</b>	<b>110,955</b>	<b>80,597</b>	<b>110,955</b>	<b>0</b>	73%
<b><u>Capital Resources</u></b>							
Expenditure Funded from Borrowing	99,115	(17,006)	<b>82,109</b>	<b>63,351</b>	<b>82,109</b>		
General Capital Grant	11,551	279	<b>11,830</b>	<b>9,589</b>	<b>11,830</b>		
Capital Grants & Contributions - project specific	17,212	(2,622)	<b>14,590</b>	<b>6,218</b>	<b>14,590</b>		
Capital Receipts - Sale of Assets	2,000		<b>2,000</b>	<b>1,013</b>	<b>2,000</b>		
Capital Fund	426		<b>426</b>	<b>426</b>	<b>426</b>		
<b>Capital Resources 2024/25</b>	<b>130,304</b>	<b>(19,349)</b>	<b>110,955</b>	<b>80,597</b>	<b>110,955</b>		
<b>Capital Expenditure as % of Capital Resources</b>	<b>105%</b>		<b>100%</b>		<b>100%</b>		

## REDUCE CHILD POVERTY AND INEQUALITIES IN INCOMES, EDUCATION AND HEALTH

Project/Nature of Expenditure	Approved Budget	Total	Revised Budget	Expenditure to	Projected	Note 1				
	2024/25 £000	Adjusts £000	2024/25 £000	31/12/24 £'000	Outturn 2024/25 £000	Actual Project Cost to 31/12/24 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
<b>MAJOR PROJECTS - Reduce Child Poverty and Inequalities</b>										
Harris Academy Extension	200	(50)	150	133	150	4,762	5,174	4,779	Dec-23	Aug-24
(Less External Funding)	(200)	50	(150)	(131)	(150)	(4,760)	(5,174)	(4,779)		
School Estate Investment-East End Community Campus	63,657	(5,867)	57,790	43,901	57,790	74,020	100,800	100,900	Jul-25	Jul-25
<b>OTHER PROJECTS - Reduce Child Poverty and Inequalities</b>	360	(25)	335	279	335	3,702	4,836	4,758		
(Less External Funding)		(50)	(50)	(39)	(50)					
<b>Net Expenditure</b>	<b>64,017</b>	<b>(5,942)</b>	<b>58,075</b>	<b>44,143</b>	<b>58,075</b>	<b>77,724</b>	<b>105,636</b>	<b>105,658</b>		
<b>Receipts</b>	<b>(200)</b>		<b>(200)</b>	<b>(170)</b>	<b>(200)</b>	<b>(4,760)</b>	<b>(5,174)</b>	<b>(4,779)</b>		
<b>Gross Expenditure</b>	<b>64,217</b>	<b>(5,942)</b>	<b>58,275</b>	<b>44,313</b>	<b>58,275</b>	<b>82,484</b>	<b>110,810</b>	<b>110,437</b>		

Note 1: The Current approved project cost is either the approved cost as per the tender price, or the revised budgeted figure as per the Capital Plan 2024-29

## DELIVER INCLUSIVE ECONOMIC GROWTH

Project/Nature of Expenditure	Approved	Total	Revised	Expenditure	Projected	Note 1				
	Budget		Budget			to	Outturn	Actual Project	Current	Projected
	2024/25	Adjusts	2024/25	31/12/24	2024/25	Cost to	Approved	Total	Completion	Actual
	£000	£000	£000	£'000	£000	31/12/24	Project Cost	Cost	Date	Completion
						£000	£000	£000		Date
<b>MAJOR PROJECTS - Deliver Inclusive Economic Growth</b>										
Site 6 South Side - Office Development	18,620	(1,457)	17,163	14,859	17,163	21,283	26,202	26,202	Feb-25	May-25
<b>OTHER PROJECTS - Deliver Inclusive Economic Growth</b>	612	(278)	334	163	334	2,087	2,702	2,618		
<b>(Less External Funding)</b>	(351)	271	(80)	(22)	(80)	(86)	(475)	(475)		
<b>Net Expenditure</b>	<b>18,881</b>	<b>(1,464)</b>	<b>17,417</b>	<b>15,000</b>	<b>17,417</b>	<b>23,284</b>	<b>28,429</b>	<b>28,345</b>		
<b>Netted Off Receipts</b>	<b>(351)</b>	<b>271</b>	<b>(80)</b>	<b>(22)</b>	<b>(80)</b>	<b>(86)</b>	<b>(475)</b>	<b>(475)</b>		
<b>Gross Expenditure</b>	<b>19,232</b>	<b>(1,735)</b>	<b>17,497</b>	<b>15,022</b>	<b>17,497</b>	<b>23,370</b>	<b>28,904</b>	<b>28,820</b>		

Note 1: The Current approved project cost is either the approved cost as per the tender price, or the revised budgeted figure as per the Capital Plan 2024-29

## Appendix 2

## TACKLE CLIMATE CHANGE AND REACH NET ZERO CARBON EMISSIONS BY 2045

Project/Nature of Expenditure	Approved Budget	Total Adjusts	Revised Budget	Expenditure to	Projected Outturn	Note 1								
	2024/25 £000		2024/25 £000	31/12/24 £'000	2024/25 £000	Actual Project Cost to 31/12/24 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date				
<b>MAJOR PROJECTS - Tackle Climate Change and Reach Net Zero Emissions by 2045</b>														
Broughty Ferry to Monifieth Active Travel Improvements	2,580	(1,551)	1,029	787	1,029	16,246	9,067	18,031	Sep-24	Sep-24				
(Less External Funding)	(1,830)	1,330	(500)	31	(500)	(15,428)	(9,067)	(17,228)	Sep-24	Sep-24				
Tier 1 Active Travel Infrastructure Fund (formerly known as Cycling, Walking & Safer Routes)	652	353	1,005	609	1,005	1,479	1,875	1,875	Mar-25	Mar-25				
(Less External Funding)	(652)	(353)	(1,005)	(609)	(1,005)	(609)	(1,005)	(1,005)	Mar-25	Mar-25				
DCA Lifecycle plant replacement programme	500	(290)	210	81	210	147	4,550	4,550	Tender targeted for approval during 2025/26					
Low Carbon Transport (Green Transport Hub & Spokes - Bell Street)	12,170	(1,512)	10,658	4,971	10,658	5,839	17,940	17,940	Sep-25	Sep-25				
(Less External Funding)	(11,870)	1,212	(10,658)	(4,971)	(10,658)	(5,819)	(14,400)	(16,045)						
Vehicle Fleet & Infrastructure	2,828	(1,755)	1,073	1,065	1,073	2,190	2,198	2,198	Mar-25	Mar-25				
(Less Sale of Vehicles & Equipment)		(82)	(82)	(78)	(82)	(78)	(82)	(82)	Mar-25	Mar-25				
<b>OTHER PROJECTS - Tackle Climate Change and Reach Net Zero Carbon Emissions by 2045</b>	<b>2,854</b>	<b>(1,453)</b>	<b>1,401</b>	<b>472</b>	<b>1,401</b>	<b>21,403</b>	<b>23,695</b>	<b>23,631</b>						
<b>(Less External Funding)</b>		<b>(528)</b>	<b>(528)</b>	<b>(250)</b>	<b>(528)</b>	<b>(2,337)</b>	<b>(2,460)</b>	<b>(2,460)</b>						
<b>Net Expenditure</b>	<b>7,232</b>	<b>(4,629)</b>	<b>2,603</b>	<b>2,108</b>	<b>2,603</b>	<b>23,033</b>	<b>32,311</b>	<b>31,405</b>						
<b>Receipts</b>	<b>(14,352)</b>	<b>1,579</b>	<b>(12,773)</b>	<b>(5,877)</b>	<b>(12,773)</b>	<b>(24,271)</b>	<b>(27,014)</b>	<b>(36,820)</b>						
<b>Gross Expenditure</b>	<b>21,584</b>	<b>(6,208)</b>	<b>15,376</b>	<b>7,985</b>	<b>15,376</b>	<b>47,304</b>	<b>59,325</b>	<b>68,225</b>						

Note 1: The Current approved project cost is either the approved cost as per the tender price, or the revised budgeted figure as per the Capital Plan 2024-29

**BUILD RESILIENT AND EMPOWERED COMMUNITIES**

Project/Nature of Expenditure	Approved Budget 2024/25 £000	Total Adjusts £000	Revised Budget 2024/25 £000	Expenditure to 31/12/24 £'000	Projected Outturn 2024/25 £000
<b>MAJOR PROJECTS - Build Resilient and Empowered Communities</b>					
Road Maintenance Partnership	3,460	(94)	3,366	2,530	3,366
Street Lighting Renewal	1,117	(17)	1,100	757	1,100
City Improvement/Investment Fund	1,365	(1,183)	182	90	182
(Less External Funding)	(1,115)	1,115	0	0	0
Parks & Open Spaces	2,408	(807)	1,601	500	1,601
(Less External Funding)	(365)		(365)		(365)
<b>OTHER PROJECTS/PROGRAMMES - Build Resilient and Empowered Communities</b>	3,052	(673)	2,379	1,038	2,379
<b>(Less External Funding)</b>	(829)	(342)	(1,171)	(149)	(1,171)
<b>Net Expenditure</b>	<b>9,093</b>	<b>(2,001)</b>	<b>7,092</b>	<b>4,766</b>	<b>7,092</b>
<b>Receipts</b>	<b>(2,309)</b>	<b>773</b>	<b>(1,536)</b>	<b>(149)</b>	<b>(1,536)</b>
<b>Gross Expenditure</b>	<b>11,402</b>	<b>(2,774)</b>	<b>8,628</b>	<b>4,915</b>	<b>8,628</b>

Note 1

Actual Project Cost to 31/12/24 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
2,530	3,366	3,366	Mar-25	Mar-25
757	1,100	1,100	Mar-25	Mar-25
169	1,596	1,596	Mar-25	Mar-25
(72)	(572)	(572)	Mar-25	Mar-25
1,408	2,555	2,555	Mar-25	Mar-25
(275)	(640)	(640)	Mar-25	Mar-25
6,279	8,563	7,659		
(632)	(1,529)	(1,531)		
<b>10,164</b>	<b>14,439</b>	<b>13,533</b>		
<b>(979)</b>	<b>(2,741)</b>	<b>(2,743)</b>		
<b>11,143</b>	<b>17,180</b>	<b>16,276</b>		

Note 1: The Current approved project cost is either the approved cost as per the tender price, or the revised budgeted figure as per the Capital Plan 2024-29

## Appendix 2

## DESIGN A MODERN COUNCIL

Project/Nature of Expenditure	Approved Budget	Total Adjusts	Revised Budget	Expenditure to	Projected Outturn	Note 1				
	2024/25 £000		2024/25 £000	31/12/24 £'000	2024/25 £000	Actual Project Cost to 31/12/24 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
<b>MAJOR PROJECTS/PROGRAMMES - Design a Modern Council</b>										
Baldovie Depot Redevelopment	3,071	(2,971)	100	57	100	232	5,200	5,200	Tender will follow acquisition of land	
Depot Rationalisation Programme	2,092	(1,992)	100	64	100	425	3,063	3,063	Service review ongoing - tender will follow once review complete	
Dundee Ice Arena Plant & Upgrade	577	(477)	100	72	100	1,122	9,100	9,100	Early stages of development with consultation on-going. Tender report will follow	
Olympia Refurbishment Works		644	644	639	644	6,706	6,163	6,711	Oct-23	Dec-23
<u>Property Lifecycle Development Programme</u>	6,285	(522)	5,763	4,212	5,763	7,092	8,643	8,643	Mar-25	Mar-25
Purchase Computer Equipment	1,258	14	1,272	832	1,272	2,089	2,532	2,532	Mar-25	Mar-25
(Less External Funding)		(1)	(1)		(1)	(648)	(650)	(648)	Mar-23	Mar-23
Desktop Management Software	1,500	(1,242)	258		258					
Schools Connectivity	1,100	510	1,610	1,610	1,610	1,636	2,600	2,636		
<b>OTHER PROJECTS/PROGRAMMES - Design a Modern Council</b>	3,986	(2,654)	1,332	876	1,332	4,477	5,435	5,563		
<b>Net Expenditure</b>	<b>19,869</b>	<b>(8,691)</b>	<b>11,178</b>	<b>8,362</b>	<b>11,178</b>	<b>23,131</b>	<b>42,086</b>	<b>42,800</b>		
<b>Netted Off Receipts</b>		<b>(1)</b>	<b>(1)</b>		<b>(1)</b>	<b>(648)</b>	<b>(650)</b>	<b>(648)</b>		
<b>Gross Expenditure</b>	<b>19,869</b>	<b>(8,690)</b>	<b>11,179</b>	8,362	<b>11,179</b>	<b>23,779</b>	<b>42,736</b>	<b>43,448</b>		

Note 1: The Current approved project cost is either the approved cost as per the tender price, or the revised budgeted figure as per the Capital Plan 2024-29



## Appendix 2

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

Project/Nature of Expenditure	Approved Budget 2024/25 £000	Total Adjusts £000	Revised Budget 2024/25 £000	Expenditure to 31/12/2024	Projected Outturn 2024/25 £000
Energy Efficient	9,683	(7,954)	1,729	871	1,729
<b>Net Expenditure</b>	<b>9,683</b>	<b>(7,954)</b>	<b>1,729</b>	<b>871</b>	<b>1,729</b>
<b>Receipts</b>					
<b>Gross Expenditure</b>	<b>9,683</b>	<b>(7,954)</b>	<b>1,729</b>	<b>871</b>	<b>1,729</b>

Note 1

Actual Project Cost to 31/12/2024 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
985	1,841	1,841	Mar-25	Mar-25
<b>985</b>	<b>1,841</b>	<b>1,841</b>		
<b>985</b>	<b>1,841</b>	<b>1,841</b>		

## BUILD RESILIENT AND EMPOWERED COMMUNITIES - HOUSING REVENUE ACCOUNT ELEMENT

Project/Nature of Expenditure	Approved Budget 2024/25 £000	Total Adjusts £000	Revised Budget 2024/25 £000	Expenditure to 31/12/2024	Projected Outturn 2024/25 £000
Free from Serious Disrepair	4,550	1,255	5,805	3,077	5,805
Modern Facilities & Services	1,000	(435)	565	309	565
Healthy, Safe and Secure	2,710	(107)	2,603	1,228	2,603
Miscellaneous	1,437	381	1,818	1,274	1,818
Increased Supply of Council Housing	6,114	(4,187)	1,927	1,510	1,927
(Less External Funding)	(1,209)	514	(695)	(695)	(695)
Demolitions	10	157	167	9	167
Sheltered Lounge Upgrades	200		200	128	200
Improvement Plan		900	900		900
<b>Net Expenditure</b>	<b>14,812</b>	<b>(1,522)</b>	<b>13,290</b>	<b>6,840</b>	<b>13,290</b>
<b>Receipts</b>	<b>(1,209)</b>	<b>514</b>	<b>(695)</b>	<b>(695)</b>	<b>(695)</b>
<b>Gross Expenditure</b>	<b>16,021</b>	<b>(2,036)</b>	<b>13,985</b>	<b>7,535</b>	<b>13,985</b>

Note 1

Actual Project Cost to 31/12/2024 £000	Current Approved Project Cost £000	Projected Total Cost £000	Approved Completion Date	Projected/ Actual Completion Date
4,286	7,098	6,923	Mar-25	Mar-25
326	490	582	Mar-25	Mar-25
7,263	10,071	10,077	Mar-25	Mar-25
2,292	2,869	2,869	Mar-25	Mar-25
7,359	7,776	7,776	Mar-25	Mar-25
(1,824)	(2,053)	(2,053)	Mar-25	Mar-25
34	192	192	Mar-25	Mar-25
145	200	217	Mar-25	Mar-25
	900	900	Mar-25	Mar-25
<b>19,881</b>	<b>27,543</b>	<b>27,483</b>		
<b>(1,824)</b>	<b>(2,053)</b>	<b>(2,053)</b>		
<b>21,705</b>	<b>29,596</b>	<b>29,536</b>		

Note 1: The Current approved project cost is either the approved cost as per the tender price, or the revised budgeted figure as per the Capital Plan 2024-29

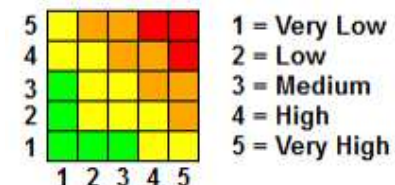
## DUNDEE CITY COUNCIL CAPITAL EXPENDITURE MONITORING 31 DECEMBER 2024

Appendix 3

	<u>Approved Capital Budget 2024/25 £000</u>	<u>Total Budget Adjustments £000</u>	<u>Revised Capital Budget 2024/25 £000</u>	<u>Actual Spend to 31 Dec 2024 £000</u>	<u>Projected Outturn 2024/25 £000</u>	<u>Variance £000</u>	<u>Actual Spend to 31.12.2024 as a % of Revised Budget</u>
<b><u>Capital Expenditure 2024/25</u></b>							
<b><u>Tackle Climate Change and reach Net Zero carbon emissions by 2045</u></b>							
Energy Efficiency	9,683	(7,954)	1,729	871	1,729	-	50%
<b><u>Build Resilient and Empowered Communities</u></b>							
Free from Serious Disrepair	4,550	1,255	5,805	3077	5,805	-	53%
Modern Facilities and Services	1,000	(435)	565	309	565	-	55%
Healthy, Safe & Secure	2,710	(107)	2,603	1,228	2,603	-	47%
Miscellaneous	1,437	381	1,818	1,274	1,818	-	70%
Increase Supply of Council Housing	6,114	(4,187)	1,927	1,510	1,927	-	78%
Demolitions	10	157	167	9	167	-	5%
Sheltered Lounge Upgrades	200		200	128	200	-	64%
Improvement Plan		900	900		900	-	0%
<b>Capital Expenditure 2024/25</b>	<b>25,704</b>	<b>(9,990)</b>	<b>15,714</b>	<b>8,406</b>	<b>15,714</b>	-	<b>53%</b>
<b><u>Capital Resources 2024/25</u></b>							
<b>Expenditure Funded from Borrowing</b>	22,864	(8,722)	14,142	7,454	14,142	-	
<b>Capital Receipts, Grants &amp; Contributions - project specific</b>							
Scottish Government Grants	1,209	(514)	695	695	695	-	
<b>Capital Funded from Current Revenue</b>							
Council Tax discount reductions used to fund affordable housing	450		450		450	-	
<b>Capital Receipts, Grants &amp; Contributions</b>							
Receipts from Owners	450	(285)	165		165	-	
<b>Capital Receipts:-</b>							
Sale of Assets - Land	731	(469)	262	257	262	-	
<b>Capital Expenditure as % of Capital Resources</b>	<b>100%</b>		<b>100%</b>		<b>100%</b>		

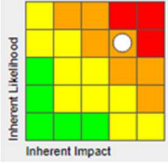
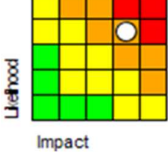
APPENDIX 4

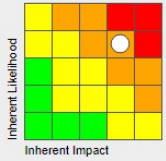
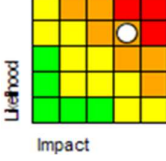
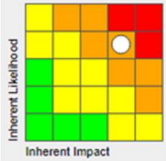
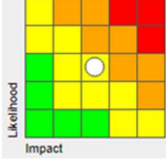
Pentana Risk Matrix



**Risk Report**  
**Report Type: Capital Monitoring 2024/25**  
**Report Author: Executive Director of Corporate Services**

Risk Title	Causes	Impact	Consequence	Inherent Risk	Controls	Residual Risk (Current)
1.General Price inflation may be greater than contingencies already built into figures in capital monitoring/plan.	<ul style="list-style-type: none"> <li>The invasion of Ukraine</li> <li>Labour shortages pushing up labour costs.</li> <li>Economic uncertainty due to political factors</li> </ul>	<ul style="list-style-type: none"> <li>Increased financial cost of projects.</li> <li>Potential Overspends as allowance in Capital Plan is insufficient to cover increased cost.</li> </ul>	<ul style="list-style-type: none"> <li>Changes to the scope of projects to accommodate additional costs.</li> <li>Delays to project progressing due to rescoping of project.</li> <li>Changes to Capital Plan to accommodate the additional costs by reallocation of resources from other projects</li> </ul>	<p>Inherent Likelihood Inherent Impact</p>	<ul style="list-style-type: none"> <li>Robust Capital Monitoring processes in place to enable any potential issues to be highlighted as soon as they arise, and any necessary action taken.</li> </ul>	<p>Likelihood Impact</p>
2.Additional Costs once Project has started and works on-going	<ul style="list-style-type: none"> <li>Unforeseen circumstances such as ground conditions leading to delay and /or additional cost.</li> <li>Under performance in the materials supply chain.</li> </ul>	<ul style="list-style-type: none"> <li>Increased financial cost of projects.</li> <li>Potential Overspends as allowance in Capital Plan is insufficient to cover increased cost.</li> </ul>	<ul style="list-style-type: none"> <li>The estimated completion of the project is delayed</li> <li>Changes to the scope of the ongoing project, if possible, to accommodate the increased costs.</li> <li>Changes to Capital Plan to accommodate the</li> </ul>	<p>Inherent Likelihood Inherent Impact</p>	<ul style="list-style-type: none"> <li>Robust monitoring of the project by professional Project Managers means potential issues are highlighted and remedial action taken to resolve as soon as possible.</li> <li>Specific Risk registers exist for major capital</li> </ul>	<p>Likelihood Impact</p>

Risk Title	Causes	Impact	Consequence	Inherent Risk	Controls	Residual Risk (Current)
			<p>additional costs by reallocation of resources from other projects</p>		<p>projects contained within the capital monitoring, and they are continually reviewed as the project progresses, and corrective action taken where necessary.</p> <ul style="list-style-type: none"> <li>Capital monitoring processes ensure overspends are highlighted as soon as known and corrective action taken.</li> </ul>	
<p>3.Estimated Completion date for the Project</p>	<ul style="list-style-type: none"> <li>Extreme weather conditions can delay progress</li> <li>Unforeseen issues can arise once project starts e.g. ground conditions</li> <li>Under performance in the materials supply chain.</li> </ul>	<ul style="list-style-type: none"> <li>Delay in the asset becoming operational.</li> <li>Negative press coverage for Council</li> <li>Service delivery impacted due to delays in completing works.</li> </ul>	<ul style="list-style-type: none"> <li>Potential additional revenue costs as asset not operational and ready to be used,</li> <li>Delay In achieving revenue savings from the project.</li> <li>Knock on effect of not being able to progress subsequent projects, as staff engaged on delivery of current project.</li> <li>Potential additional capital costs where equipment has been hired.</li> <li>Potential claim from contractors for extension of time.</li> </ul>		<ul style="list-style-type: none"> <li>Robust monitoring of the project by professional Project Managers means when potential delays to the project are highlighted and remedial action taken to resolve as soon as possible to minimise any delays to the completion date.</li> </ul>	

Risk Title	Causes	Impact	Consequence	Inherent Risk	Controls	Residual Risk (Current)
<p>4.Capital Receipts from Sale of Assets not achieved</p>	<ul style="list-style-type: none"> <li>Uncertain market conditions, e.g. level of interest rates and inflation, means housing developers are not purchasing sites for development.</li> <li>Abnormals can reduce the value of the site being marketed.</li> <li>Brownfield sites have higher level of abnormals due to contamination etc.</li> <li>Uncertain economic/world means businesses are not expanding.</li> </ul>	<ul style="list-style-type: none"> <li>Less funding available to fund current capital programme</li> </ul>	<ul style="list-style-type: none"> <li>Alternate capital resources identified to compensate for the shortfall, if possible.</li> <li>Capital programme is reprioritised to take account of the funding shortfall</li> </ul>		<ul style="list-style-type: none"> <li>Robust monitoring of the projected capital receipts by officers from City Development and Support services, means any shortfalls are identified and remedial action taken.</li> </ul>	
<p>5.Delays in Capital Receipts being Received</p>	<ul style="list-style-type: none"> <li>Uncertain market conditions, e.g. level of interest rates, inflation and uncertainties in the economy due to political climate means housing developers are delaying purchasing sites for development, in anticipation that interest rates and rate of inflation will come down</li> </ul>	<ul style="list-style-type: none"> <li>Less funding available to fund current capital programme in the short term</li> </ul>	<ul style="list-style-type: none"> <li>Capital programme is slipped to take account of the delays in receiving the capital receipts</li> </ul>		<ul style="list-style-type: none"> <li>Robust monitoring of the projected capital receipts by officers from City Development and Support services, means any short-term delays are identified and remedial action taken.</li> <li>The capital expenditure programme naturally slips due to external factors, so any delays in</li> </ul>	

Risk Title	Causes	Impact	Consequence	Inherent Risk	Controls	Residual Risk (Current)
	<ul style="list-style-type: none"><li>Businesses are delaying applying for business loans for expanding etc in anticipation that interest rates will come down further.</li></ul>				receiving receipts can be matched against the expenditure slippage.	

**REPORT TO:** CITY GOVERNANCE COMMITTEE – 17 FEBRUARY 2025  
**REPORT ON:** REVENUE MONITORING 2024/2025  
**REPORT BY:** EXECUTIVE DIRECTOR OF CORPORATE SERVICES  
**REPORT NO:** 25-2025

## **1 PURPOSE OF REPORT**

- 1.1 To provide Elected Members with an analysis of the 2024/25 projected revenue outturn as at 30 November 2024 and the impact on the Council's overall balances position.

## **2 RECOMMENDATIONS**

2.1 It is recommended that the Committee:

- (a) note that as at 30 November 2024 the General Fund is projecting an overall overspend of £3.037m against the adjusted 2024/2025 Revenue Budget and the impact this has on the projected Council's General Fund Balances;
- (b) note the budget adjustments totalling £5.285m and detailed in the second column of Appendix A as virements to the previously approved Revenue Budget;
- (c) note that as at 30 November 2024 the Housing Revenue Account (HRA) is projecting an overspend of £3.898m against the adjusted HRA 2024/25 Revenue Budget and the impact this has on the element of the projected Renewal & Repair Fund balance earmarked to HRA;
- (d) authorise the Executive Director of Corporate Services to:
  - (i) take steps to control in year spend to reduce the projected overspends including by limiting overtime, ceasing avoidable expenditure on supplies and services;
  - (ii) further review earmarked balances and;
  - (iii) in consultation with Corporate Leadership Team identify further financial recovery options.
- (e) approve the action to capitalise a total of £1.2m of HRA expenditure to reduce cost pressures, set out in paragraph 8.3, and note if implemented this would reduce the HRA projected overspend to £2.698m. This would also increase the HRA Renewal and Repair Fund's projected balance at 31 March 2025 to £2.024m;
- (f) note the key strategic, operational and financial risks being faced by the Council outlined in Appendix B;
- (g) notes the current position on Leisure and Culture Dundee (LACD), as set out in paragraph 7.1.

## **3 FINANCIAL IMPLICATIONS**

- 3.1 The unallocated portion of the General Fund as at 30 November 2024 is projecting an overspend of £3.037m against the adjusted 2024/25 Revenue Budget. The impact this would have on the Council's General Fund Balances is outlined below:

General Fund	Opening Balance 1 April 2024 £000	(Surplus) / Deficit for the Year £000	Projected Balance 31 March 2025 £000
Earmarked Carry-forwards*	4,124	281	3,843
Organisational Change Fund	2,388		2,388
Covid cost related pressures*	2,750	700	2,050
Covid recovery measures	405		405
Service change initiatives	5,000		5,000
Roof Remedial Works	2,702	1,156	1,546
Cost of Living Pressures	200		200
Contribution to 2024/25 budget	6,640	6,640	0
Employability third sector	0	(1,150)	1,150
Other Earmarked Funds	3,934	384	3,550
Service concessions flexibility	39,773		39,773
<b>Total earmarked funds</b>	<b>67,916</b>	<b>8,011</b>	<b>59,905</b>
Unallocated Balance	9,815	3,037	6,778
<b>Total General Fund</b>	<b>77,731</b>	<b>11,048</b>	<b>66,683</b>

\* These balances will be drawn down as required during the year.

- 3.2 The projected revenue outturn includes savings from the approved financial recovery plan amounting to £1.615m, which were detailed in the October revenue monitoring report. As detailed in the same report, a further review of earmarked reserves identified a further £0.895m to offset the projected reserve together with a review of the corporate property costs overspend concluding £0.584m of these costs were eligible to be capitalised. Both proposals were approved by elected members at the City Governance Committee meeting on 20 January 2025. The total financial recovery plan to date therefore amounts to £3.094m and can be detailed as follows:

Detail	Total Saving £000
Chief Executive - reduce marketing activities	10
City Development - capitalisation of corporate property costs that meet eligibility criteria	834
City Development - use of uncommitted employability grants carried forward from last financial year	535
Corporate – use of unallocated general fund contingency	436
Corporate – use of earmarked reserves	1,279
<b>Total</b>	<b>3,094</b>

- 3.3 The approved budget included an allowance of 3% for the 2024/25 pay awards for both LGE and teachers. The CoSLA pay offer for LGE staff, of either 3.6% or an uplift of £0.67 per hour where this would be higher, was agreed and implemented from 1 April 2024 in the November 2024 payroll. In overall terms, the LGE pay offer was estimated to be an average increase of 4.27%. The pay offer for teachers was also 4.27%, effective from 1 August 2024. This report includes funding from Scottish Government of £2.212m in respect of the LGE pay award and £0.748m in respect of the teachers pay award. In addition, a one-off additional £0.601m relating to the 2023/24 pay awards has been received. Provision for the pay award is included within



contingencies and has not yet been allocated to service budgets. Officers estimate that the overall pay contingency will be underspent by £1.000m, which is reflected in this report.

- 3.4 The approved budget also included a provision of £2.000m to meet cost pressures within Children Services associated external childcare placements. It is noted that as at 30 November 2024 £0.829m of this has been utilised with the balance of £1.171m remaining in contingency and held to meet any further cost pressures should demand increase.
- 3.5 Based on the financial information available as at 30 November 2024 the HRA outturn position for 2024/25 is projecting an overspend of £3.898m. Further details are provided in section 8 of this report.

#### 4 BACKGROUND

- 4.1 Following approval of the Council's 2024/25 Revenue Budget by the City Governance Committee on 29 February 2024, this report provides the projected revenue outturn position as at 30 November 2024, against the adjusted 2024/25 Revenue Budget.
- 4.2 The total 2024/25 Revenue Budget is £468.789m. For revenue monitoring purposes, the Council Tax Reduction Scheme budget of £13.772m is moved from expenditure to income and netted off against Council Tax income. This results in total budgeted expenditure of £455.017m for revenue monitoring purposes, as set out in Appendix A.
- 4.3 This report provides a detailed breakdown of service revenue monitoring information along with explanations of material variances against adjusted budgets. Where services are projecting a significant (underspend) or overspend against adjusted budget, additional details have been provided. Where service expenditure is on target and no material variances are anticipated, additional information has not been provided.
- 4.4 The forecast position is shown in more detail in the appendices to this report, as follows:

**Appendix A** shows the variances between budget and projected outturn for each service of the Council.

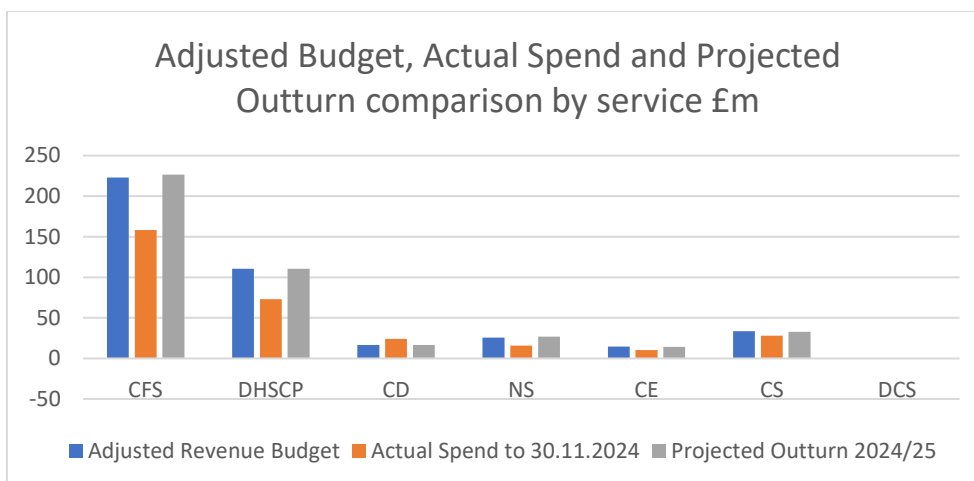
**Appendix B** lists the key strategic, operational and financial risks being faced by the Council.

#### 5 GENERAL FUND SERVICES - MONITORING POSITION AS AT 30 NOVEMBER 2024

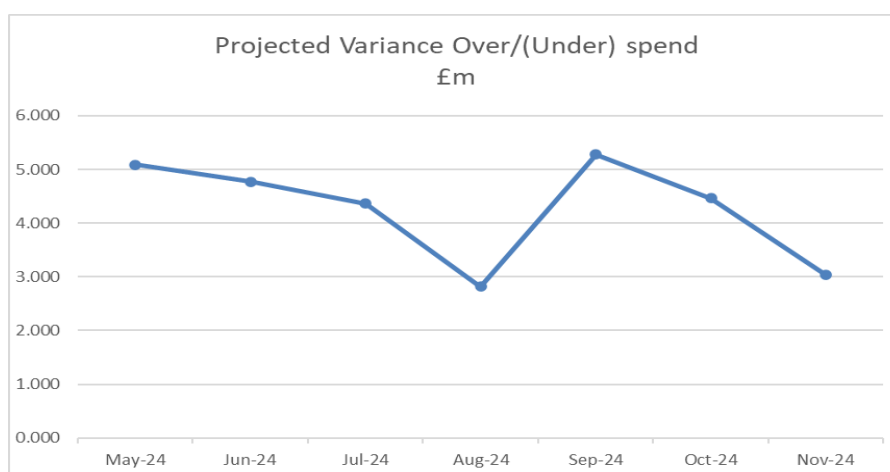
- 5.1 The forecast position as at 30 November 2024 for General Fund services is summarised below.

	(Under)/Over Spend as at 30 November £m	(Under)/Over Spend as at 31 October £m	Movement (from previous month) £m
Net Expenditure	3.934	5.350	(1.416)
Sources of Income	(0.897)	(0.891)	(0.006)
<b>Net projected reduction uncommitted balances</b>	<b>3.037</b>	<b>4.459</b>	<b>(1.422)</b>

The graph below details the comparison between each service's actual spend and projected outturn.



The graph below shows the projected variance over the reported periods.



5.2 The table below details the key factors which contributed to the movement from previous month.

	<b>£m</b>
Reduction of additional income in Neighbourhood Services from Network Flats anticipated in the final quarter of the financial year, due to the level of properties being converted and providing permanent accommodation	0.108
Increase in Capital Financing Costs overspend as a result of high interest rates and increased short-term borrowing rates	0.406
Decrease in the overspend in property costs within City Development as a result of capitalisation of property expenditure	(0.534)
Reduction in the projected overspend in Corporate Fleet due to savings that have been made as part of the fleet review	(0.344)
Projected underspend in Chief Executive staff costs due to vacancies	(0.115)
Use of earmarked reserves to fund cost pressures within Corporate Services	(0.383)
Use of earmarked reserves to fund costs pressures within Neighbourhood Services	(0.460)

## 6 DETAILED ANALYSIS

The following paragraphs summarise the main areas of variance by service along with appropriate explanations. These figures reflect movements for the full year to date.

### 6.1 Children & Families Services: £3.506m overspend

Oct £m		Nov £m
2.051	Projected overspend in teachers staff costs mainly relating to increased levels of use of supply cover and acting up allowance mainly due to sickness levels that have increased by 8% since the beginning of the year. In addition, a 50% reduction in the number of newly qualified teachers recruited compared to last year has also resulted in increased costs	1.983
1.137	Projected overspend in LGE mainly as result of demand for Additional Support Needs staff	1.137
0.136	Projected overspend in Children Services staff costs relating to sessional staff	0.324
0.528	Projected increase in Non-Domestic Rates payable due to the increase in poundage rate for properties with Intermediate and higher rateable values	0.528
0.291	Projected overspend in energy costs partly as energy consumption has not reduced as planned and standing charges have increased	0.218
0.172	Projected overspend in property costs due to repairs and maintenance	0.172
0.649	Projected overspend within supplies and services mainly relating to increased Tayside Contracts catering costs and computer licenses	0.649
0.121	Projected overspend on pupil transport relating to taxis and buses ordered by service	0.121
0.825	Projected overspend mainly within Children Services third party payments as a result of increased residential school placements, an increased number of families in receipt of Self-Directed Support and fostering and adoption fee increases	0.829
(0.825)	Use of contingency budget to offset projected Children Services third party payments overspend	(0.829)
0.325	Projected overspend within Early Years third party payments, mainly as rates in private nurseries have increased at a level greater than budgeted	0.325
0.151	Projected overspend in third party payments relating to operational costs of sport co-ordinators	0.151
(1.078)	Additional income relating to funding for unaccompanied asylum-seeking children	(1.078)
(0.857)	Additional income in education mainly relating to fees from parents and SEN income	(0.857)
(0.100)	Additional income relating to one off funding for Ukrainian Refugees	(0.102)

The Children and Families budget includes an assumption of £4.032m of grant funding for teachers that is dependent on maintaining teacher numbers. The basis of determining these and the application of exceptions, for example, in relation to Scottish Equity Funding and Pupil Equity Funding, is the subject of ongoing discussions between COSLA and the Scottish Government. Officers will continue to monitor this, and further updates will be provided to Committee as more information becomes available.

## 6.2 Dundee Health & Social Care Partnership (DHSCP)

The latest financial monitoring report presented to Dundee IJB projects an overspend of £8.773m for 2024/25 (utilising actual info for first 7 months to end October), with this information presented to Dundee IJB at its meeting on 11th December 2024. This projected overspend continues to exceed 2024/25 IJB Financial Plan where up to £4m had been identified and set aside in IJB Reserves to cover the planned in-year shortfall. Financial Recovery Plans have now been implemented in line with IJB Integration Scheme to minimise the in-year overspend and also return the IJB to a financially sustainable position, however further General Reserves of £4.8m are held to fund this additional overspend if required.

DHSCP is continuing to experience significant operational challenges in demand and demographics (notably the growth in Care at Home provision as a result of shift in care to help mitigate against hospital delayed discharges, unnecessary hospital admissions, reduce social care unmet need and reduce Care Home beds), and in particular staffing challenges (both recruitment and retention, sickness absence and premium cost of back-fill cover), complexity of needs in community settings, and the wider impact of deferred treatments on health and wellbeing following the pandemic period, all of which continue to impact on the projected financial position. Operational managers and finance team continue work to explore ways of mitigating the overspend through efficiencies, cost reduction, transformation and savings opportunities and any impact of these actions will be reported in due course.

Under the risk sharing arrangement reflected in the Integration Scheme, the Integration Joint Board (IJB) retains any underspend within its reserve balances for investment in integrated health and social care services in future years, however any shortfall (after utilising reserves and implementing the Financial Recovery Plans) would be shared proportionately between the Partner Bodies. Officers continue to liaise with Council (and NHST) colleagues to monitor any financial implication.

## 6.3 City Development: £0.210m overspend

Oct £m		Nov £m
1.640	Projected overspend in corporate property mainly due to costs of unplanned and health and safety related repairs, including £220k additional costs occurred for urgent works at Morgan Academy.	1.106
0.700	Forecasted reduction in income relating to the decrease in off-street parking income	0.700
(0.700)	Funded by earmarked Covid reserve to meet associated loss of income	(0.700)
0.501	Forecasted overspend in energy costs within City Development partly as energy consumption has not reduced as planned and standing charges have increased	0.501
0.173	Reflects projected increased provision for bad debts mainly as a result of commercial rents	0.173
0.224	Shortfall in projected Building Warrants income due to reduced number of large-scale projects	0.224
(0.144)	Additional rental income within Dundee House	(0.189)
(0.436)	Projected underspend in staff costs due to vacancies	(0.464)
(0.535)	Additional income due to carry forward of employability grant income no longer required	(0.535)
(0.429)	Additional recoveries of architect services fees	(0.429)
(0.200)	Use of On-Street Car Parking and other earmarked reserves to fund roads maintenance	(0.252)

Please note that this report assumes full 2024/25 cost recovery of Architectural Services, predominantly from HRA and capital projects.

Dundee's Low Emissions Zone (LEZ) scheme was launched on 31 May 2024. It is noted that the Transport (Scotland) Act 2019 states that all income from the Low Emission Zone must be first used to facilitate the scheme. It is forecast that income from the LEZ will decline over time and revenue received in the first year will be set aside to contribute to future years costs of operating and maintaining the LEZ infrastructure. To 30 November 2024, 9,191 fines were issued and receipts totalled £0.180m. Projected income for the year is £0.230m, which compares with estimated costs of £0.230m for operating the LEZ in 2024/25.

Fines are issued at values ranging from £60.00 for first offence rising to £960.00 for fifth offence. There is a 50% reduction in the value if the fine is paid within 14 days.

The above outturn assumes professional fees will be fully recovered, although there have been none billed to date. It is also noted the above position excludes any variance relating to Winter Maintenance which may occur if weather conditions are similar to previous years.

Please note that a detailed review of utilities charges is currently underway, the results of which will be reflected in a future Revenue Monitoring report.

#### 6.4 Neighbourhood Services: £1.163m overspend

Oct £m		Nov £m
1.103	Projected overspend in waste management third party payments, mainly relating to increased MEB Gates Fees, increased tonnage and forecasted lower electricity income expected to be gained from the excess revenue share for the waste to energy contract	1.040
-	Projected overspend in other housing property costs due to spend on fixture and fittings	0.209
0.285	Projected shortfall in income generated from trade waste and recyclables	0.295
0.597	Streetscene & Land Management: income mainly from projects, interment fees and ground maintenance activities are forecasted to be lower than budgeted	0.597
0.742	Reduction in expected income from old waste plant due operational issues and lower than expected electricity revenues due to ongoing market conditions	0.742
(0.899)	Projected underspend in staff costs due to vacancies	(0.973)
(0.144)	Additional income recovered for housing benefits relating to Bed & Breakfasts	(0.211)
(0.184)	Use of Ash Dieback and other earmarked reserves to fund above cost pressures	(0.644)

#### 6.5 Chief Executive: (£0.117m) underspend

Oct £m		Nov £m
-	Projected underspend in staff costs due to vacancies	(0.115)

#### 6.6 Corporate Services: (£0.857m) underspend

Oct £m		Nov £m
(1.422)	Projected underspend in staff costs due to vacancies	(1.422)
0.468	Projected overspend in supplies and services, mainly relating to IT licence fees, postage increases, audit fees and removal of Central Government funding for electoral registration	0.468
0.320	Projected shortfall in income relating to Scientific Services mainly due to under recovery	0.320

0.168	Anticipated reduction in other income including shortfalls on mailroom recharges and Department for Works and Pensions admin funding	0.168
-	Use of earmarked reserves to fund above cost pressures	(0.383)

6.7 Capital Financing Costs: £0.579m overspend

Oct £m		Nov £m
0.173	Capital Financing Costs are anticipated to be greater than expected due to interest costs being higher than budgeted due to the continuation of shorter-term borrowing whilst interest rates remain high. This being mitigated, where possible, through the deferral of capital repayments to future years for assets that are still under construction.	0.579

6.8 New Monies: (£1.790m) underspend

Reflects the share of additional £62.7m monies announced by Scottish Government after the budget was agreed that will now be used to replenish any balances used. In addition, the Council will receive a share of an additional £21.0m (£0.601m) which will go towards pay awards in excess of what has been budgeted.

6.9 Corporate Fleet: £1.872m overspend

Reflects the projected net overspend associated with the corporate fleet. The cost of the Council's fleet remains a budget pressure mainly due to rising expenditure in relation to the external hire of vehicles used by services together with the cost of parts and materials for vehicle repairs. This latest report shows a favourable movement of £0.344m, although the fleet review is ongoing to ensure the overall fleet utilised by services is in line with the budget provision available and that the true cost of fleet managed on behalf of external bodies is recovered accordingly and the outcome will be reported to members as part of future monitoring reports.

6.10 Council Tax: (£0.897m) underspend

Reflects the projected over-recovery of Council Tax income of £0.792m plus the projected underspend on Council Tax Reduction.

6.11 Empty Property Relief: £0.892m overspend

Reflects the projected overspend associated with the total devolved empty property relief awarded in the 2024/25 financial year. £0.482m of the projected overspend relates to an element of backdated relief awarded in the current financial year to rates charges for 2023/24.

## 7 EXTERNAL ORGANISATIONS

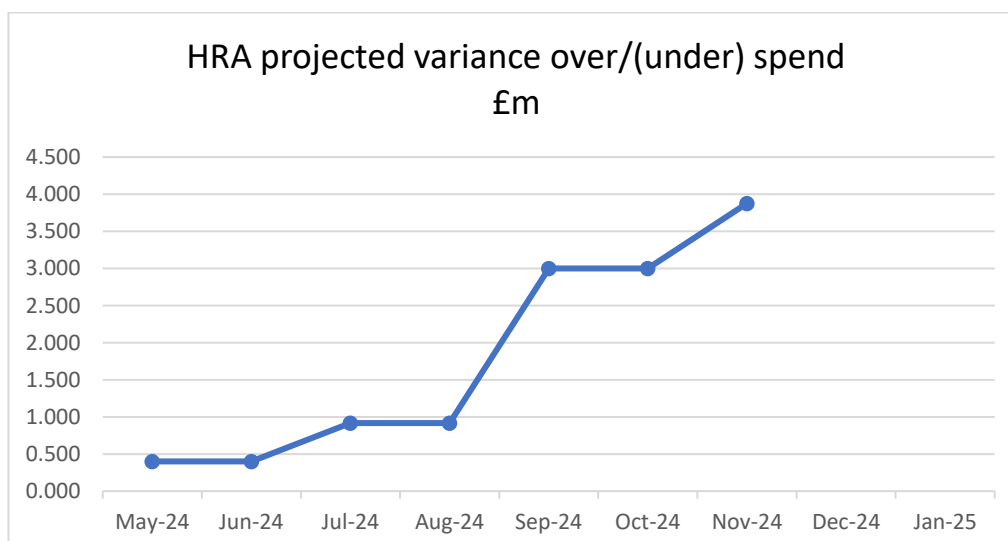
- 7.1 Leisure and Culture Dundee (LACD) suffered considerable income shortfalls during the Covid-19 pandemic, due to the effects of lockdowns and operating restrictions once facilities reopened. It is recognised that, whilst facilities are now fully operational, income levels will take some time to be restored to pre-pandemic levels. To provide certainty, stability and time for Leisure and Culture Dundee to develop a balanced budget from 2024/25 onwards Dundee City Council confirmed its continuing financial support to cover the deficit position for a period until 31 March 2024. In December 2023, it was further agreed that the Chief Executive be authorised to extend the support to Leisure and Culture Dundee to 30 June 2024 should this be necessary. The Council will also continue to undertake cash flow management support to LACD to allow it to remain in credit at all times, and therefore have sufficient cash to continue to operate, thus allowing it to proceed as a going concern and meet its everyday cash liabilities. Any additional financial support provided will be met from reserves.
- 7.2 Our budget includes the assumption that Tayside Contracts will return a surplus in 2024/25, our share of which will be £0.343m. The latest projection (as at 30 September 2024) is that the Council share of surplus will be £0.232m. Please note we have set aside an allowance for Tayside Contracts pay awards within our pay contingency and will track the cost of Tayside Contracts services against service and central budgets.

## 8 HOUSING REVENUE ACCOUNT - MONITORING POSITION AT 30 NOVEMBER 2024

- 8.1 The forecast position as at 30 November 2024 for the HRA is summarised below:

	(Under)/Over Spend as at 30 November £m	(Under)/Over Spend as at 31 October £m	Movement (from previous month) £m
Net Expenditure	4.680	3.450	1.230
Sources of Income	(0.782)	(0.450)	(0.782)
<b>Net over/ (underspend)</b>	<b>3.898</b>	<b>3.000</b>	<b>0.898</b>

The graph below shows the projected variance over the reported periods.



Please note that the forecast position is compared to the HRA budget as adjusted following the approval of the Housing Repairs and Relet Plan (report 139-2024 approved by the Neighbourhood Regeneration, Housing and Estate Management Committee on 13 May 2024

refers). This report outlined additional expenditure of £4.845m to fund the existing repairs and relets backlog that were planned to be funded by savings amounting to £2.250m and a contribution of £2.595m from the Renewal & Repair Fund.

- 8.2 The key variances that make up the November position are shown in the table below together with a comparison to the previous month. These figures reflect movements for the full year to date.

Oct £m		Nov £m
0.500	Projected overspend in property costs mainly relating to additional void costs due to empty properties being let for longer than budgeted.	0.500
0.690	Reflects additional expenditure on unmetered landlord supplies and gas safety maintenance and emergency repairs	0.653
1.000	Reflects additional repairs and planned maintenance including specialist works in relation to damp and mould treatments and additional works in multi storey developments	1.483
0.500	Additional recharge through Repairs and Maintenance Partnership as a result of greater than budgeted pay award	0.360
(0.390)	Reflects lower than expected expenditure on relets due to alternative strategy for decoration	(0.188)
(0.105)	Overspend on Planned Maintenance due to saving identified in relets and repairs recovery plan not materialising	0.183
0.243	Reflects greater than anticipated spend on various other costs including energy, health & safety, cleaning and other property costs	0.243
1.171	Capital Financing Costs are anticipated to be greater than expected due to interest costs being higher than budgeted due to the continuation of shorter-term borrowing whilst interest rates remain high	1.321
-	Projected overspend in supplies and services mainly relating to additional storage costs and pest control services	0.148
-	Anticipated underspend in staff costs due to vacancies	(0.305)
(0.450)	Additional rental income	(0.500)

- 8.3 A review has identified expenditure totalling £1.2m that would be eligible to be capitalised to reduce revenue cost pressures. If implemented this would reduce the above projected overspend to £2.698m. This would also increase the HRA Renewal and Repair Fund's projected balance at 31 March 2025 to £2.024m.

- 8.4 Any final variance adjusted against the Renewal & Repair Fund and is projected to be as follows:

Oct £m	HRA Renewal and Repair Fund	Nov £m
7.317	Opening Balance as at 1 April 2024	7.317
(3.000)	<u>Less</u> Projected Overspend to 31 March 2024	(3.898)
(2.595)	<u>Less</u> Use of HRA Renewal and Repair Fund towards Repairs & Relets Plan	(2.595)
<b>1.722</b>	<b>Projected Balance as at 31 March 2025</b>	<b>0.824</b>

## 9 RISK ASSESSMENT

- 9.1 In preparing the Council's 2024/25 Revenue Budget, the key strategic, operational and financial risks faced by the Council over this period were considered. To alleviate the impact these risks may have if they occur, a number of general risk mitigation factors are utilised by the Council.



- 9.2 The key risks in 2024/25 have been assessed both in terms of the probability of whether they will occur and the severity of their impact on the Council should they indeed happen. These risks have been ranked as either zero, low, medium or high. Details of this risk assessment are included in Appendix B to this report. Any changes to the assessment from the previous reporting period, together with any additional comments included, are highlighted in bold type.

## **10 POLICY IMPLICATIONS**

- 10.1 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.

## **11 CONSULTATIONS**

- 11.1 The Council Leadership Team were consulted in the preparation of this report.

## **12 BACKGROUND PAPERS**

- 12.1 None.

**ROBERT EMMOTT**  
**EXECUTIVE DIRECTOR OF CORPORATE SERVICES**

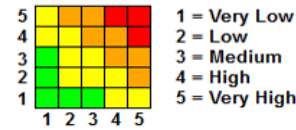
**05 FEBRUARY 2025**

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DUNDEE CITY COUNCIL									
2024/2025 REVENUE OUTTURN MONITORING									
PERIOD 1 APRIL 2024 - 30 NOVEMBER 2024									
	Approved		Adjusted			Projected	Previous	Movement	Actual
	Revenue	Total	Revenue	Actual	Projected	Variance	Months	Since	30.11.2024
	Budget	Budget	Budget	Spend to	Outturn	Over/(under)	Projected	Previous	as a % of
	2024/25	Adjustments	2024/25	30.11.2024	2024/25	spend	Variance	Month	Adjusted
	£m	£m	£m	£m	£m	£m	£000	£000	Budget
<b>General Fund Services</b>									
Children & Families	213.996	9.053	223.049	158.197	226.555	3.506	3.470	0.036	71%
Dundee Health & Social Care Partnership	110.180	0.473	110.653	73.046	110.653	0.000	0.000	0.000	66%
City Development	12.235	4.355	16.590	24.029	16.800	0.210	0.869	(0.659)	145%
Neighbourhood Services	28.439	(2.764)	25.675	15.798	26.838	1.163	1.515	(0.352)	62%
Chief Executive	13.835	0.692	14.527	10.243	14.410	(0.117)	0.000	(0.117)	71%
Corporate Services	33.568	0.221	33.789	27.921	32.932	(0.857)	(0.474)	(0.383)	83%
Construction Services	0.000		0.000	0.536	0.000	0.000	0.000	0.000	
	412.253	12.030	424.283	309.769	428.188	3.905	5.380	(1.475)	73%
Capital Financing Costs / Interest on Revenue Balances	22.429		22.429	20.699	23.008	0.579	0.173	0.406	
Contingencies:									
- General	0.500	(0.044)	0.456		0.020	(0.436)	(0.436)		
- Budget growth/Cost Pressures	13.278	(8.018)	5.260		4.260	(1.000)	(1.000)		
- New monies	0.599	1.317	1.916		0.126	(1.790)	(1.790)		
Tayside Contracts surplus	(0.343)		(0.343)		(0.232)	0.111	0.111		
Corporate Fleet	3.023		3.023	3.152	4.895	1.872	2.216	(0.344)	
Miscellaneous Items	(2.044)		(2.044)	(1.363)	(2.044)				67%
Discretionary Non Domestic Rates (NDR) Relief	0.392		0.392	0.485	0.392	0.000	0.000		124%
Supplementary Superannuation Costs	2.938		2.938	1.818	2.738	(0.200)	(0.196)	(0.003)	62%
Tayside Valuation Joint Board	0.945		0.945	0.620	0.945				66%
Empty Property Relief Devolution	1.048		1.048	1.940	1.940	0.892	0.892		185%
<b>Total Expenditure</b>	<b>455.017</b>	<b>5.285</b>	<b>460.302</b>	<b>337.121</b>	<b>464.237</b>	<b>3.934</b>	<b>5.350</b>	<b>(1.416)</b>	<b>73%</b>
<b>Sources of Income</b>									
General Revenue Funding	(304.241)	(5.990)	(310.231)	(210.061)	(310.231)				68%
Contribution from National Non Domestic Rates (NNDR) Pool	(73.695)		(73.695)	(49.130)	(73.695)				67%
Council Tax	(63.906)		(63.906)	(13.667)	(64.803)	(0.897)	(0.891)	(0.006)	21%
Assumed SPPA Teachers Superannuation Contrib	(2.280)		(2.280)	(1.520)	(2.280)	0.000	0.000		67%
Use of Capital Grant to fund pay award			0.000		0.000				
Use of Balances -									
Balance on Covid Recovery Fund	(6.640)		(6.640)		(6.640)				0%
Committed Balances c/f	0.000	(0.281)	(0.281)		(0.281)				
Earmarked funds	0.000	1.085	1.085		1.085				
Service concessions	(4.255)		(4.255)		(4.255)				0%
Change Fund	0.000		0.000		0.000				
<b>(Surplus)/Deficit for the year</b>	<b>0.000</b>	<b>0.099</b>	<b>0.099</b>	<b>62.744</b>	<b>3.136</b>	<b>3.037</b>	<b>4.459</b>	<b>(1.422)</b>	
<b>(Surplus)/Deficit for Housing Revenue Acct</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>(12.162)</b>	<b>3.898</b>	<b>3.898</b>	<b>3.000</b>	<b>0.898</b>	

Risks - Revenue Assessment

Corporate Risk Matrix



Risk Title	Causes	Impact	Inherent Risk	Controls	Residual Risk (Previous Month)	Residual Risk (Current Month)
1. General price inflation may be greater than anticipated.	<ul style="list-style-type: none"> <li>Government policies and regulations</li> <li>Poor economic conditions</li> <li>Impact of rising price rises e.g. energy</li> </ul>	<ul style="list-style-type: none"> <li>Increased financial cost / rising prices</li> <li>Potential budget overspends</li> <li>Potential for interest rate rises through intervention measures</li> </ul>		<ul style="list-style-type: none"> <li>Corporate Procurement strategy in place, including access to nationally tendered contracts for goods and services</li> <li>Fixed price contracts agreed for major commodities i.e. gas and electricity.</li> <li>Budgetary controls are in place, to identify potential overspends and take remedial action as required or possible, for example by utilising budget virements.</li> </ul>		
2. Capital Financing Costs - level of interest rates paid will be greater than anticipated.	<ul style="list-style-type: none"> <li>Substantial decline of global financial market</li> <li>Economic factors impacting on interest rates</li> </ul>	<ul style="list-style-type: none"> <li>Increased borrowing costs</li> <li>Greater return on investments / cash balances</li> </ul>		<ul style="list-style-type: none"> <li>Treasury Management Strategy. Limited exposure to variable rate funding.</li> <li>Budgetary controls are in place, to identify potential overspends and take remedial action as required or possible.</li> </ul>		
3. Unforeseen new cost pressures arising during the course of the financial year.	<ul style="list-style-type: none"> <li>Financial constraints</li> <li>Demand pressures</li> <li>Cost of Living</li> </ul>	<ul style="list-style-type: none"> <li>Potential overspends</li> </ul>		<ul style="list-style-type: none"> <li>Budgetary controls are in place, to identify potential overspends and take remedial action as required or possible, for example by utilising budget virements.</li> </ul>		
4. Chargeable income budget not achieved.	<ul style="list-style-type: none"> <li>Reduced demand for chargeable services, for example due to cost of living crisis</li> <li>Market competition</li> </ul>	<ul style="list-style-type: none"> <li>Loss of income</li> <li>Revision of budgeted income collection levels required</li> </ul>		<ul style="list-style-type: none"> <li>Budgetary controls are in place, to identify potential overspends and take remedial action as required or possible, for example by utilising budget virements.</li> </ul>		

**REPORT TO: CITY GOVERNANCE COMMITTEE – 17 FEBRUARY 2025**

**REPORT ON: CAPITAL PLAN 2025-30**

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

**REPORT NO: 44-2025**

## **1 PURPOSE OF REPORT**

- 1.1 To enable Members to consider proposed changes to the 2024-29 Capital Plan (as agreed by the Council on 18 February 2024 - Report 18-2024, Article VII refers) to prioritise projects within the available resources and to recommend the allocations for 2029-30.

## **2 RECOMMENDATIONS**

- 2.1 It is recommended that the Council:

- a) notes the impact of the current financial environment on the Capital Plan 2025-30
- b) agrees the revised Capital Plan for 2025-30, as detailed in Appendix A; and
- c) notes the risks outlined in Appendix C of the Report and that a further report on the Capital Plan will be presented to the Committee should there be any material change in circumstances
- d) note the additional general capital grant anticipated in relation to the Scottish Government Climate Emergency Fund (as outlined in paragraph 4.2) and that further details of this will be provided to members in a future capital monitoring report.

## **3 FINANCIAL IMPLICATIONS**

- 3.1 The Capital Plan 2025-30 has been prepared in the context of decreasing resources. The level of borrowing from 2027/28 onwards is previously approved budgets that have been reprofiled, and £1m added in 2029/30, to fund the next phase of the Schools Connectivity programme – as agreed at City Governance Committee on 20<sup>th</sup> November 2023 (Report 334-2023, Article XII refers). The capital financing cost budget has been adjusted to reflect this investment.
- 3.2 The general capital grant allocation, from Scottish Government, for 2025/26 has been confirmed and is reflected in the Plan and includes ringfenced allocations for Renewal of Playparks (£0.609m), Coastal Change Management (£0.094m) and Tier One Active Travel Infrastructure Fund, formerly known as Cycling Walking & Safer Routes (£0.655m). Future years general capital grant allocations are estimates only and will be reviewed next year once 2026/27 figure is available.
- 3.3 The volatility in the housing market, due to high interest rates and inflated building costs, alongside the continued economic uncertainties, both domestically and worldwide, have led to less demand for development sites. In addition, higher levels of costs (associated with sites that are more difficult to develop), are reducing any potential capital receipts. The overall level of capital receipts in the plan has been reviewed, and the sums included reflect the best realistic estimates of what might be realised, taking account of both the demand for sites and the land and property the Council has available.
- 3.4 As a result of the above changes savings of £0.782m are required in order to deliver the General Services programme as planned. After a review of the Plan by Officers, it is recommended that this is achieved by reducing the budget for Social Care - Learning Disability Accommodation by £0.782m to £0.418m which will be retained in the programme for any future works.
- 3.5 Additional provision of £0.620m has been factored into the latest rent increase as agreed at City Governance Committee on 20<sup>th</sup> January 2025, Report 12-2025, Article VII refers) and will allow for additional capital expenditure of approx. £10.5m. This investment will continue to support the delivery of key housing investment priorities included in this plan such as maintaining Council houses at Scottish Housing Quality Standard and progressing towards meeting new Energy Efficiency Standards in Social Housing. It will also be targeted to areas identified from the results of the stock condition survey due to be carried out in 2025/26.

- 3.6 For 2029/30 block programmes have been added, and these are shown within the Capital Plan 2025-30. These will be funded by the general capital grant from Scottish Government. In addition, £1m of borrowing has been included to fund the next phase of the Schools Connectivity programme, and an allowance has been made to the capital financing costs budget to fund this.

#### 4 COUNCIL PRIORITIES

- 4.1 The Capital Plan takes account of the Council priorities as set out in the Council Plan 2022-27, with the capital budgets aligned to the strategic themes.
- 4.2 Sustainability is a key focus for the Council with the investment of £74m in tackling climate change to help deliver the Councils Net Zero ambitions making up nearly a quarter of the Capital Plan. This includes:
- the Green Transport Hub & Spokes at Bell Street Multi Storey Car Park; and
  - energy efficiency measures in Council Housing

The Green Transport Hub at Bell Street is progressing through the main works construction phase of the project and is currently on programme and budget. When completed in the autumn of 2025 the facility will provide EV charging capacity for city centre residents, commuters, and visitors, generated from on-site renewable energy. In addition, the ground floor will feature a variety of active travel facilities including cycle storage, hire, and a bike reuse centre, enhancing the circular economy of cycling, and facilitating a modal shift to sustainable forms of transport.

It is expected that the Council will receive an allocation from the £40 million included in the Scottish Budget for a climate emergency fund led by local government to target local priorities. This allocation is estimated to be £0.9m and will be paid to the Council as additional General Capital Grant during 2025/26, details of the actual amount and how this will be spent will be reflected in a future capital monitoring report.

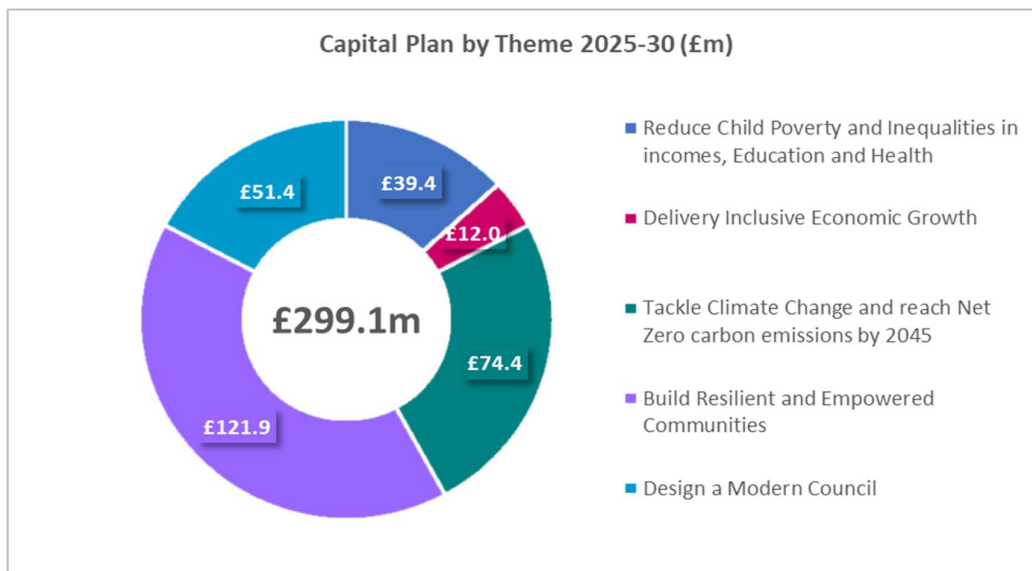
The HRA Capital Plan is committed to tackling climate change and reaching Net Zero carbon emissions by 2045. The plan aims to deliver larger area-based projects, improving multiple measures within the asset so that it improves energy efficiency and reduces fuel poverty for our tenants.

- 4.3 The new East End Community Campus commenced work on site April 2022 as planned. Steady progress has been maintained on site, with the superstructure complete and the building wind and watertight as progress continues through the winter months. Although a nominal amount of time was lost due to adverse weather, this is managed through the overall construction programme with the project maintaining the target for August 2025 opening. The building is being constructed to meet Passivhaus certification standard, creating a building that is highly insulated, air tight and well-ventilated providing a low energy building, ensuring the council have a sustainable low carbon energy efficient community campus.
- 4.4 Following the unsuccessful outcome of the bid for Learning Estate Improvement Programme (LEIP) funding, provision for the full cost of the proposed Western Gateway Primary School has been included in the plan at a revised overall cost of £25m reflecting the latest estimated cost and timescales for this project. It is assumed that circa £4m will be funded by developer contributions with the balance being met from borrowing. It should be noted that there remain external factors outwith the Council's control that will require to be resolved before this project can be progressed. These include the grant of planning permission for the next phase of development and the timing of the transfer of ownership of the proposed site, and site servicing.
- 4.5 Dundee City Council has been working with the Ministry of Housing, Communities and Local Government since January 2024 to identify a list of projects to be supported by the UK Government through the £20m Levelling Up Partnership Programme (recently renamed the Community Regeneration Partnership). The £20m programme includes projects that will be delivered by Dundee City Council and key partners, with the City Council acting as the Lead Authority/conduit for the funding.
- 4.6 St Fergus and Ardler Primary Schools continue to be inspected in accordance with IStructE guidelines. These currently show no concerns with the condition of the RAAC. Trial repairs of an area are planned for Summer 2025 to develop accurate costs for wider remediation of these two schools.

Tenanted and mixed tenure Council House properties are in the second cycle of inspections. The majority of properties are in a serviceable condition, and where any blocks of flats have communal area RAAC, this is made safe through propping. A series of trial repairs is planned to be undertaken

in quarter 2 of 2025 to several property types containing RAAC. This trial work aims to develop accurate costs for a buildable solution to RAAC remediation with minimum occupant disruption.

- 4.7 The table below provides a summary of the Capital plan broken down by the themes of the Council Plan over the period from April 2025 to March 2030.



## 5 CLIMATE CHANGE

- 5.1 The Council is committed to becoming a net zero organisation by 2038 through its Net Zero Transition Plan and is proactively working with partners across the city to achieve the ambitions set out in Dundee's Local Heat and Energy Efficiency Strategy and Local Area Energy Plan. The Council has an ambition to decarbonise, the cost (both capital and revenue) of moving towards Net Zero across all the Council's assets will be significant, both for the General Fund and the Housing Revenue Account. It is anticipated that the investment needed will exceed current resource levels and will require major investment to replace a significant percentage of the Council's vehicle fleet, to retrofit a range of energy efficiency measures, such as external wall insulation and to install decarbonised heating systems and solar panels. The Council is investigating the feasibility of district heating schemes which could offer an important solution for decarbonising Council and wider city buildings, whilst helping to tackle fuel poverty and drive economic growth, where these are commercially viable and sufficient external funding can be secured.
- 5.2 The investment required is not quantifiable at this time. Based on known costs from previous sustainability investments, - the school building programme and the condition of the Council's assets, the cost will require to be phased over a period of time. Routes to funding continue to be developed across multiple sources (Scottish Government and Department for Energy Security & Net Zero), and officers actively monitor for openings to apply to external sources which will assist progress with renewable energy solutions.
- 5.3 Whilst current financial limitations restrict projects to ensuring the Council's portfolio remains safe and secure, wherever new investment opportunities and external funding allow, new assets are being constructed to the highest energy performance standard possible (e.g. EECC being built to Passivhaus equivalent). Any projects that are undertaken are assessed to determine the opportunity and deliverability of sustainable methods of construction and renewable energy sources based on a balance of service requirement, economic and financial considerations.
- 5.4 It is anticipated that future advancements in low or zero carbon technologies and greater market maturity will lead to cost reductions and therefore lower levels of required investment over time. Developments in the market are proactively monitored by officers to ensure informed decision making which takes account of the financial and environmental impacts and resilience of supply. Officers will monitor such investment requirements as they are identified to provide a long-term assessment of need. As an example, it is estimated that replacement of the Council vehicle fleet will require around £40m to be invested as existing vehicles require replacement and technologies develop.

5.5 The Council has a long-term investment programme for our housing stock that will aim to ensure these properties are as energy efficient as possible delivering benefits for both tenants and the climate. This will be delivered by ensuring these homes meet government Energy Efficiency Standards and the target is to ensure all council housing meets Energy Performance Certificate (EPC) Band B (or where this is not possible) ensure it is as energy efficient as it practically can be. This programme will be tackled through a 'fabric first approach' that essentially means making changes to the design and construction of the key components e.g. roof, doors and windows and ensuring that any future investment to replace these items will improve the energy performance of the building. These changes will be part funded by the Council through further borrowing and any other grant funding available from Scottish Government or other sources.

5.6 In respect of other planned investments, the Council will ensure these take cognisance of our net zero ambitions by ensuring that these works are completed using sustainable materials and low or zero carbon heating solutions wherever possible. Whilst recognising the longer-term benefits this can offer this will need to be balanced with affordability. In respect of Housing, the forthcoming stock condition survey will be used to inform this and details of specific works to be undertaken will be provided to elected members in due course.

## 6 PRUDENTIAL FRAMEWORK

6.1 The Prudential Framework has been developed as a professional code of practice to support local authorities in taking decisions on capital investment. Local authorities are required by Regulation to comply with the Prudential Code under Part 7 of the Local Government in Scotland Act 2003. The Capital Plan 2025-30 has been prepared in compliance with the Prudential Code.

6.2 Under the Prudential Code Local Authorities are obliged to introduce a system of option appraisal for capital projects and to develop asset management plans to assist in determining capital expenditure priorities.

6.3 Option appraisal guidelines have been developed which allow services to consider systematically whether individual capital projects provide value for money. An option appraisal report will be completed for all projects of £1m or above being considered for inclusion in the Council's Capital Plan. All Option Appraisals must be presented to the Capital Governance Group in the first instance.

6.4 The Prudential Code requires the Executive Director of Corporate Services to prepare a set of indicators that demonstrate that the Council's Capital Plan 2025-30 is affordable, prudent and sustainable, via the level of Council's borrowing for General services and Housing HRA. The Prudential Indicators are shown in Appendix B of this report.

## 7 RISK ASSESSMENT

7.1 Appendix C sets out the principal risks to the delivery of the Capital Plan. These will be kept under review by the Capital Governance Group and any material change in circumstances that affect the delivery of the plan will be reported to Committee.

## 8 CONSULTATION

8.1 The Council Leadership Team has been consulted in the preparation of the report.

## 9 POLICY IMPLICATIONS

9.1 This report has been subject to an Integrated Impact Assessment to identify impacts on Equality & Diversity, Fairness & Poverty, Environment and Corporate Risk. An impact, positive or negative, on one or more of these issues was identified. An appropriate senior manager has checked and agreed with this assessment. A copy of the Integrated Impact Assessment showing the impacts and accompanying benefits of/ mitigating factors for them is included as an Appendix D to this report.

## 10 BACKGROUND PAPERS

10.1 None





**CAPITAL PLAN 2025-30**

**FOR**

**GENERAL SERVICES**

**&**

**HOUSING HRA**

**Feb-25**

**Executive Director of Corporate Services**

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DUNDEE CITY COUNCILCAPITAL PLAN 2025-30PROJECTED CAPITAL RESOURCES

		<u>2024/25</u> <u>£000</u>	<u>2025/26</u> <u>£000</u>	<u>2026/27</u> <u>£000</u>	<u>2027/28</u> <u>£000</u>	<u>2028/29</u> <u>£000</u>	<u>2029/30</u> <u>£000</u>
1 Capital expenditure funded from borrowing	General Services	82,109	27,230	20,635	24,511	250	1,280
	Housing HRA	14,142	32,301	28,635	20,182	25,140	25,000
2 Capital Element of General Capital Grant less PSHQ	General Services	11,830	13,187	13,000	13,000	12,578	11,551
3 Capital grants & contributions - corporate	General Services						
	Housing HRA	165	165	165	165	165	165
4 Capital grants & Contributions - project specific	General Services	14,590	8,859	3,180	482		
	Housing HRA	695	1,130	1,396		867	1,140
5 Capital Receipts - Sale of Assets	General Services	2,000	2,000	2,000	1,000		
	Housing HRA	262	460	288	103		
6 Capital Fund	General Services	426					
7 Capital Financed from Current Revenue	General Services						
	Housing HRA	450	450	450	450	450	450
8 Over Programming	General Services		4,700				
	Housing HRA						
<b>TOTAL PROJECTED GROSS CAPITAL RESOURCES</b>		<b>126,669</b>	<b>90,482</b>	<b>69,749</b>	<b>59,893</b>	<b>39,450</b>	<b>39,586</b>
<b>TOTAL PLANNED GROSS CAPITAL EXPENDITURE</b>		<b>126,669</b>	<b>90,482</b>	<b>69,749</b>	<b>59,893</b>	<b>39,450</b>	<b>39,586</b>

DUNDEE CITY COUNCIL

CAPITAL PLAN 2025-30

PRICE BASE : OUTTURN PRICES

SUMMARY

ALL FIGURES £'000

Project/Nature of Expenditure	Total Cost of Project	Actual prior to 31-Mar-23						
			2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
<b>Reduce Child Poverty and Inequalities in incomes, Education and Health</b>	136,925	39,250	58,275	13,982	7,918	17,500	-	-
<b>Delivery Inclusive Economic Growth</b>	37,861	8,337	17,497	4,298	2,712	4,317	400	300
<b>Tackle Climate Change and reach Net Zero carbon emissions by 2045</b>	133,865	42,343	17,125	25,783	14,634	10,035	12,418	11,527
<b>Build Resilient and Empowered Communities</b>	170,921	26,394	22,593	35,451	25,945	18,406	20,879	21,253
<b>Design a Modern Council</b>	78,042	15,461	11,179	10,968	18,540	9,635	5,753	6,506
<b><i>Total Gross Expenditure</i></b>	<b>557,614</b>	<b>131,785</b>	<b>126,669</b>	<b>90,482</b>	<b>69,749</b>	<b>59,893</b>	<b>39,450</b>	<b>39,586</b>

## DUNDEE CITY COUNCIL

PRICE BASE: OUTTURN PRICES

## CAPITAL PLAN 2025-30

## REDUCE CHILD POVERTY AND INEQUALITIES IN INCOMES, EDUCATION AND HEALTH

ALL FIGURES £'000

Project/Nature of Expenditure	Total Cost of Project	Actual prior to 31-Mar-24							
			2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	
Harris Academy Extension (Less External Funding)	4,779 (4,779)	4,629 (4,629)	150 (150)						
School Estate Investment - East End Community Campus (Less External Funding)	100,900 (100)	30,118	57,790	12,992 (100)					
School Estate Investment - Western Gateway (Less External Funding)	25,000 (3,662)				7,500 (3,180)	17,500 (482)			
Young Person House (Fairbairn Street Replacement)	3,291	3,280	11						
Young Persons Homes Refurbishments	500	500							
Children & Families Hub (Less External Funding)	675 (260)	4	50 (50)	621 (210)					
Free School Meals Expansion - Primary Schools	668	275	150	243					
Social Care - Learning Disability Accommodation	1,112	444	124	126	418				
Net Expenditure	128,124	34,621	58,075	13,672	4,738	17,018			
Netted Off Receipts	(8,801)	(4,629)	(200)	(310)	(3,180)	(482)			
Gross Expenditure	136,925	39,250	58,275	13,982	7,918	17,500			

## DUNDEE CITY COUNCIL

PRICE BASE: OUTTURN PRICES

## CAPITAL PLAN 2025-30

## DELIVER INCLUSIVE ECONOMIC GROWTH

ALL FIGURES £'000

Project/Nature of Expenditure	Total Cost of Project	Actual prior to 31-Mar-24						
			2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
Central Waterfront	1,284	1,219	25	40				
Site 6 South Development - Offices	26,202	6,424	17,163	2,615				
Economic Development Fit Out	661	609	52					
Vacant & Derelict Land Fund (Less External Funding)	341 (341)		10 (10)	331 (331)				
Tay Cities	4,050				1,012	3,038		
Tay Cities - 5G Testbeds (Less External Funding)	134 (134)	64 (64)	70 (70)					
Demolition of Properties & Remediation Works	5,189	21	177	1,312	1,700	1,279	400	300
Net Expenditure	37,386	8,273	17,417	3,967	2,712	4,317	400	300
Netted Off Receipts	(475)	(64)	(80)	(331)				
Gross Expenditure	37,861	8,337	17,497	4,298	2,712	4,317	400	300

## DUNDEE CITY COUNCIL

PRICE BASE: OUTTURN PRICES

## CAPITAL PLAN 2025-30

## TACKLE CLIMATE CHANGE AND REACH NET ZERO EMISSIONS BY 2045

ALL FIGURES £'000

Project/Nature of Expenditure	Total Cost of Project	Actual prior to 31-Mar-24						
			2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
Coastal Protection Works (Less External Funding)	16,979 (562)	16,597 (562)	172	210				
Water Resilient Dundee	616		60	556				
Broughty Ferry to Monifieth Active Travel Improvements (Less External Funding)	17,978 (17,228)	15,459 (15,459)	1,029 (500)	1,490 (1,269)				
Flood Risk Management	849		150	699				
St Marys Drainage	200	1	25	174				
Active Travel Infrastructure (Less External Funding)	971 (271)	665 (208)	306 (63)					
Low Emission Zone (Less External Funding)	1,703 (1,664)	1,337 (1,337)	242 (203)	124 (124)				
Tier 1 Active Travel (formerly known as Cycling Walking & Safer Routes) (Less External Funding)	3,664 (3,664)	2,004 (2,004)	1,005 (1,005)	655 (655)				
Parks & Open Space (Less External Funding)	191 (627)	45 (627)	63	83				
DCA Lifecycle plant replacement programme	4,550	66	210	1,110	2,684	480		

## DUNDEE CITY COUNCIL

PRICE BASE: OUTTURN PRICES

## CAPITAL PLAN 2025-30

## TACKLE CLIMATE CHANGE AND REACH NET ZERO EMISSIONS BY 2045

ALL FIGURES £'000

Project/Nature of Expenditure	Total Cost of Project	Actual prior to 31-Mar-24						
			2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
Low Carbon Transport - Green Transport Hub & Spokes - Bell Street (Less External Funding)	17,940 (16,045)	868 (868)	10,658 (10,658)	6,414 (4,519)				
Recycling Initiatives	160		5	155				
Riverside Recycling Site (Less External Funding)	1,317 (693)		201 (151)	1,116 (542)				
Low Carbon Projects	3,655	3,649	6					
Transport & Infrastructure (Less External Funding)	632 (158)	88 (47)	171 (111)	373				
Vehicle Fleet & Infrastructure (Less External Funding)	11,009 (393)	1,564 (311)	1,073 (82)	3,172	1,300	1,300	1,300	1,300
<b>HOUSING HRA ELEMENT</b>								
Energy Efficient	51,451		1,749	9,452	10,650	8,255	11,118	10,227
Net Expenditure	92,560	20,920	4,352	18,674	14,634	10,035	12,418	11,527
Netted Off Receipts	(41,305)	(21,423)	(12,773)	(7,109)				
Gross Expenditure	133,865	42,343	17,125	25,783	14,634	10,035	12,418	11,527



## DUNDEE CITY COUNCIL

PRICE BASE: OUTTURN PRICES

## CAPITAL PLAN 2025-30

## BUILD RESILIENT AND EMPOWERED COMMUNITIES

ALL FIGURES £'000

Project/Nature of Expenditure	Total Cost of Project	Actual prior to 31-Mar-24						
			2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
<b>NON HOUSING HRA ELEMENT</b>								
Neighbourhood Capital Fund (Community Regeneration Fund)	2,070	29	243	742	308	308	240	200
Community Choices - Participatory Budget	371	233	138					
Bridge Assessment Work Programme (Less External Funding)	3,344 (443)	926 (114)	552 (329)	516	400	400	300	250
Council Roads and Footpaths - Other	1,731		181	400	300	300	300	250
Footway Upgrades	2,695		685	560	400	400	350	300
Road Reconstructions/Recycling	15,000		2,500	2,500	2,500	2,500	2,500	2,500
Road Safety (Less External Funding)	1,010 (347)		480 (347)	90	150	150	90	50
Traffic signal upgrades	129		69	60				
Dundee Side Road Crossings (Less External Funding)	9 (9)	5 (5)	4 (4)					
LED Street Lighting Installations	3,838	3,769	69					
Street Lighting Renewal	5,946		1,100	1,016	1,000	1,000	980	850
District Shopping (Less External Funding)	412 (157)	181 (157)	156	75				

## DUNDEE CITY COUNCIL

PRICE BASE: OUTTURN PRICES

## CAPITAL PLAN 2025-30

## BUILD RESILIENT AND EMPOWERED COMMUNITIES

ALL FIGURES £'000

Project/Nature of Expenditure	Total Cost of Project	Actual prior to 31-Mar-24						
			2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
City Improvement Fund	500			500				
City Investment Fund	1,096	72	182	842				
Levelling Up - UK Shared Prosperity Fund (Less External Funding)	409 (981)	(72)	409 (409)	(500)				
Parks & Open Space (Less External Funding)	6,160 (1,249)	1,323 (275)	1,601 (365)	2,140 (609)	203	353	290	250
Sports Facilities Less External Funding	1,502 (166)	134 (84)	257 (82)	711	150	100	75	75
LACD Projects	1,000	3	2	245	250	250	250	
<b>HOUSING HRA ELEMENT</b>								
Free from Serious Disrepair	43,757		5,805	11,658	8,225	4,275	7,323	6,471
Modern Facilities and Services	10,820		565	876	1,752	2,753	2,374	2,500
Healthy, Safe and Secure	17,506		2,603	5,383	2,490	2,260	2,510	2,260
Miscellaneous	9,193		1,798	2,497	1,637	1,087	1,087	1,087
Increased Supply of Council Housing (Less External Funding)	40,106 (14,224)	19,719 (8,996)	1,927 (695)	4,430 (1,130)	5,970 (1,396)	2,060	2,000 (867)	4,000 (1,140)
Demolitions	217		167	10	10	10	10	10
Sheltered Lounge Upgrades	1,200		200	200	200	200	200	200
Improvement Plan	900		900					
Net Expenditure	153,345	16,691	20,362	33,212	24,549	18,406	20,012	20,113
Netted Off Receipts	(17,576)	(9,703)	(2,231)	(2,239)	(1,396)		(867)	(1,140)
Gross Expenditure	170,921	26,394	22,593	35,451	25,945	18,406	20,879	21,253

## DUNDEE CITY COUNCIL

PRICE BASE: OUTTURN PRICES

## CAPITAL PLAN 2025-30

## DESIGN A MODERN COUNCIL

ALL FIGURES £'000

Project/Nature of Expenditure	Total Cost of Project	Actual prior to 31-Mar-24						
			2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
Cemeteries	649	54	70	150	100	100	100	75
Contaminated Land	325		55	120	50		50	50
Recycling & Waste Management - Purchase of Bins	901		151	150	150	150	150	150
Baldovie Depot Redevelopment	5,200	175	100	200	4,725			
Purchase Computer Equipment (Less External Funding)	7,150 (649)	1,268 (648)	1,272 (1)	1,251	1,108	835	758	658
Purchase Desktop Collaboration Platform	4,623		714	734	700	850	800	825
Smart Cities Digital/ICT Investment	403	271		132				
Desktop Management Software	258		258					
Schools Connectivity	2,636	26	1,610					1,000
Asset Management System Replacement	350			175	175			

## DUNDEE CITY COUNCIL

PRICE BASE: OUTTURN PRICES

## CAPITAL PLAN 2025-30

## DESIGN A MODERN COUNCIL

ALL FIGURES £'000

Project/Nature of Expenditure	Total Cost of Project	Actual prior to 31-Mar-24						
			2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
Property Lifecycle Development Programme (Less External Funding)	30,614 (157)	2,908 (157)	5,903	5,232	5,793	3,695	3,615	3,468
Property Rationalisation Programme	3,956	3,280	46	630				
Depot Rationalisation Programme	3,063	361	100	867	1,735			
Capitalisation of Borrowing Costs	1,400			280	280	280	280	280
Contingency Capital Expenditure	703		156	547				
Dundee Ice Arena Plant & Upgrade	9,100	1,051	100	500	3,724	3,725		
Olympia Refurbishment Works	6,711	6,067	644					
Net Expenditure	77,236	14,656	11,178	10,968	18,540	9,635	5,753	6,506
Netted Off Receipts	(806)	(805)	(1)					
Gross Expenditure	78,042	15,461	11,179	10,968	18,540	9,635	5,753	6,506

**THE PURPOSE OF PRUDENTIAL INDICATORS**

The framework established by the Prudential Code should support local strategic planning, local asset management planning. The objectives of the Prudential Code are to ensure, within a clear reporting framework, that:

- All external borrowing and other long-term liabilities are within **prudent** and sustainable levels
- The Council's capital expenditure plans are **affordable** and proportionate
- Treasury management decisions are taken in accordance with good professional practice

The Annual Treasury Management Activity for 2023/24 including Prudential Indicators covering period 2023/24 to 2028/29 were reported to City Governance Committee on 18<sup>th</sup> November 2024 (Report No 289-2024, Article XIII refers). These have now been updated to reflect projected expenditure included in the 2025-30 Capital Plan.

**PRUDENTIAL CODE INDICATORS - TREASURY MANAGEMENT INDICATORS**

Adoption of Revised CIPFA Treasury Management Code of Practice

Yes
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**Upper limit for variable and fixed rate exposure**

	Net principal re variable rate borrowing / investments	Net principal re fixed rate borrowing / investments
2024/25	30%	100%
2025/26	30%	100%
2026/27	30%	100%
2027/28	30%	100%
2028/29	30%	100%
2029/30	30%	100%

**Maturity structure of fixed rate borrowing 2024/25**

Period	Lower %	Upper %
Under 12 months	0	10
12 months & within 24 months	0	15
24 months & within 5 years	0	25
5 years & within 10 years	0	25
10 years +	50	95
Upper limit for total principal sums invested for over 364 days	n/a	No sums will be invested longer than 364 days

**PRUDENCE INDICATORS****CAPITAL EXPENDITURE****Prudential Indicator: Level of Capital Expenditure**

This indicator measures affordability and gives a basic control of the Council's capital expenditure. To provide an accurate indicator of capital expenditure all receipts are excluded from the calculation, so figures are based on gross expenditure.

	<b>Capital Expenditure</b>		
	Non-HRA £m	HRA £m	Total £m
2024/25	110.955	15.714	126.669
2025/26	55.976	34.506	90.482
2026/27	38.815	30.934	69.749
2027/28	38.993	20.900	59.893
2028/29	12.828	26.622	39.450
2029/30	12.831	26.755	39.586

#### Prudential Indicator: Capital Financing Requirement

The calculation of the capital financing requirement reflects the Council's underlying need to borrow for a capital purpose. Capital expenditure can be funded from capital receipts from the sale of land and buildings, grants and contributions, or from revenue. The remaining expenditure not funded from the aforementioned, will require to be funded from borrowing, and will increase the capital financing requirement of the Council.

	<b>Net Borrowing Requirement (NBR)</b>			<b>Capital Financing Requirement (CFR)</b>			
	1 April £m	31 March £m	Movement £m	Non-HRA £m	HRA £m	Total £m	Movement £m
2024/25	577.677	683.000	105.323	544.000	178.000	722.000	78.114
2025/26	683.000	719.000	36.000	561.000	198.000	759.000	37.000
2026/27	719.000	745.000	26.000	571.000	214.000	785.000	26.000
2027/28	745.000	766.000	21.000	585.000	221.000	806.000	21.000
2028/29	766.000	767.000	1.000	575.000	232.000	807.000	1.000
2029/30	767.000	769.000	2.000	566.000	243.000	809.000	2.000

	<b>NBR v CFR Difference</b>
	Total £m
2024/25	39.000
2025/26	40.000
2026/27	40.000
2027/28	40.000
2028/29	40.000
2029/30	40.000

#### **EXTERNAL DEBT**

##### Prudential Indicator: Authorised Limit

The authorised limit represents a maximum value beyond which the Councils external debt must not exceed. Total external debt needs to be expressed as gross of investments and split between borrowing and other long term liabilities. The Council has a £30m headroom between its authorised limit and its operational boundary.

Prudential Indicator: Operational Boundary

This indicator focuses on the day-to-day treasury management activity within the Council. It is a means by which the Council ensures that it remains within its authorised limits. It is based on the what the Council expects its maximum level of debt based on the Councils level of borrowing as contained in the Capital Plan.

	Authorised Limit			Operational Boundary		
	Borrowing £m	Other £m	Total £m	Borrowing £m	Other £m	Total £m
2024/25	717.000	154.000	871.000	687.000	154.000	841.000
2025/26	753.000	148.000	901.000	723.000	148.000	871.000
2026/27	779.000	142.000	921.000	749.000	142.000	891.000
2027/28	800.000	135.000	935.000	770.000	135.000	905.000
2028/29	801.000	129.000	930.000	771.000	129.000	900.000
2029/30	803.000	123.000	926.000	773.000	123.000	896.000

Prudential Indicator: Actual External Debt

A record of the Council's actual external debt is kept as part of the Treasury Management Activities. Actual external debt reflects the position at a particular point in time and is therefore not directly comparable to the authorised limit and operational boundary.

	31/03/2023	31/03/2024
	£m	£m
Actual borrowing	516.161	592.019
Actual other long term liabilities	164.096	159.104
<b>Actual external debt</b>	<b>680.257</b>	<b>751.123</b>

**AFFORDABILITY INDICATORS**Prudential Indicator: Ratio of Commercial & Service Income to Net Revenue Stream

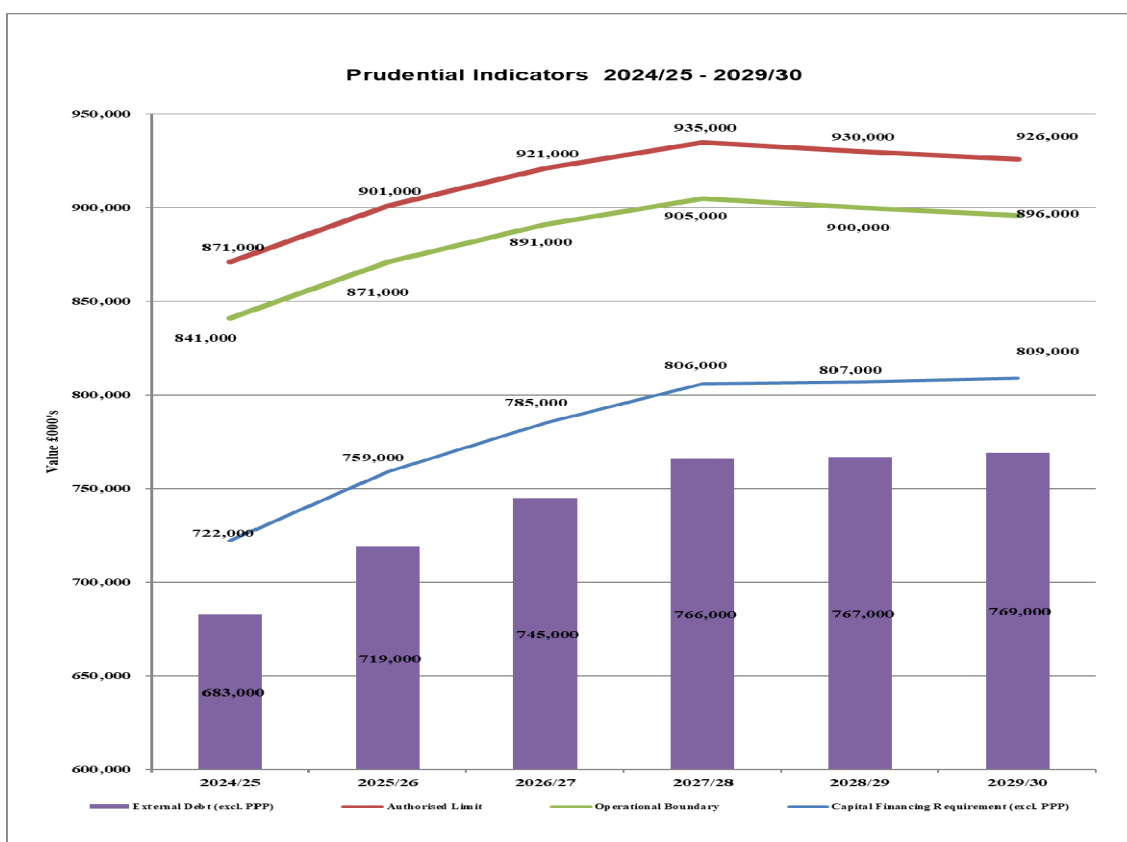
The ratio of commercial and service income to net revenue stream measures both current and future income streams from service and commercial assets as a percentage of the Council's total income that it is estimated over the period of the Capital Plan.

Prudential Indicator: Ratio of Financing Costs to Net Revenue Stream

The ratio of financing costs to net revenue stream also measures affordability. The measure includes both current and future commitments based on the Capital Plan and shows the revenue budget used to fund the capital financing costs associated with the capital expenditure programme.

Variations to the ratio imply that the proportion of loan charges has either increased or decreased in relation to the total funded from Government Grants and local taxpayers.

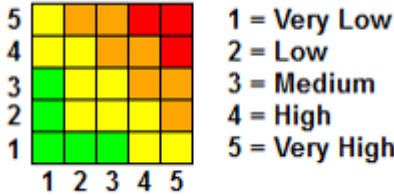
	Ratio Commercial & Service Income to Net Revenue Stream	Ratio of financing costs to Net Revenue Stream	
	Non HRA %	Non-HRA %	HRA %
2024/25	1.3	6.2	35.1
2025/26	1.3	7.1	34.9
2026/27	1.3	7.1	36.4
2027/28	1.3	7.2	37.7
2028/29	1.3	7.0	37.7
2029/30	1.3	6.9	37.7





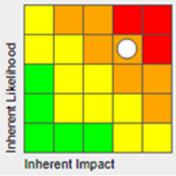
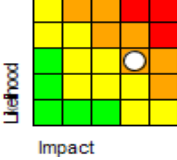
APPENDIX C

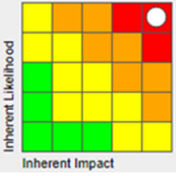
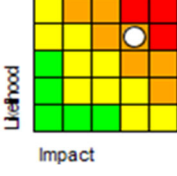

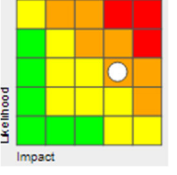
Pentana Risk Matrix

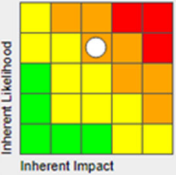
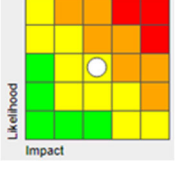

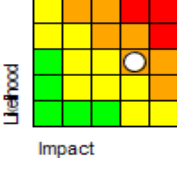


**Risk Report**  
**Report Type: Capital Plan 2025-30**  
**Report Author: Executive Director of Corporate Services**

Risk Title	Causes	Impact	Consequence	Inherent Risk	Controls	Residual Risk (Current)
1.General Price inflation may be greater than contingencies already built into figures in capital plan.	<ul style="list-style-type: none"> <li>The war in Ukraine and uncertainties in the Middle East</li> <li>Labour shortages pushing up labour costs.</li> <li>Economic Uncertainty due to political factors.</li> </ul>	<ul style="list-style-type: none"> <li>Increased financial cost of projects.</li> <li>Potential Overspends as allowance in Capital Plan is insufficient to cover increased cost.</li> </ul>	<ul style="list-style-type: none"> <li>Changes to the scope of projects to accommodate additional costs.</li> <li>Delays to project progressing due to rescoping of project.</li> <li>Changes to Capital Plan to accommodate the additional costs by reallocation of resources from other projects</li> </ul>		<ul style="list-style-type: none"> <li>Robust Capital Monitoring processes in place to enable any potential issues to be highlighted as soon as they arise, and the Capital Plan is adjusted to account for any remedial action required.</li> </ul>	
2.Additional Costs once Project has started and works on-going	<ul style="list-style-type: none"> <li>Unforeseen circumstances such as ground conditions leading to delay and /or additional cost.</li> <li>Under performance in the materials supply chain.</li> </ul>	<ul style="list-style-type: none"> <li>Increased financial cost of projects.</li> <li>Potential Overspends as allowance in Capital Plan is insufficient to cover increased cost.</li> </ul>	<ul style="list-style-type: none"> <li>The estimated completion of the project is delayed</li> <li>Changes to the scope of the ongoing project, if possible, to accommodate the increased costs.</li> <li>Changes to Capital Plan to accommodate the</li> </ul>		<ul style="list-style-type: none"> <li>Robust monitoring of the project by professional Project Managers means potential issues are highlighted and remedial action taken to resolve as soon as possible.</li> <li>Specific Risk registers exist for major capital</li> </ul>	

Risk Title	Causes	Impact	Consequence	Inherent Risk	Controls	Residual Risk (Current)
			<p>updated cost projections costs by reallocation of resources from other projects or make savings to Plan</p>		<p>projects contained within the capital monitoring, and they are continually reviewed as the project progresses, and corrective action taken where necessary.</p> <ul style="list-style-type: none"> <li>In year Capital monitoring processes ensure overspends are highlighted as soon as known and corrective action taken.</li> </ul>	
<p>3.Estimated Completion date for the Project</p>	<ul style="list-style-type: none"> <li>Extreme weather conditions can delay progress</li> <li>Unforeseen issues can arise once project starts e.g. ground conditions</li> <li>Under performance in the materials supply chain.</li> </ul>	<ul style="list-style-type: none"> <li>Delay in the asset becoming operational.</li> <li>Negative press coverage for Council</li> <li>Service delivery impacted due to delays in completing works.</li> </ul>	<ul style="list-style-type: none"> <li>Potential additional revenue costs as asset not operational and ready to be used,</li> <li>Delay In achieving revenue savings from the project.</li> <li>Knock on effect of not being able to progress subsequent projects, as staff engaged on delivery of current project.</li> <li>Potential additional capital costs where equipment has been hired.</li> </ul>	 <p>Inherent Risk Matrix: A 4x4 grid with Likelihood on the y-axis and Impact on the x-axis. The top-right cell (High Likelihood, High Impact) is red, indicating a high inherent risk. A white dot is placed in this red cell.</p>	<ul style="list-style-type: none"> <li>Robust monitoring of the project by professional Project Managers means when potential delays to the project are highlighted and remedial action taken to resolve as soon as possible to minimise any delays to the completion date.</li> </ul>	 <p>Residual Risk Matrix: A 4x4 grid with Likelihood on the y-axis and Impact on the x-axis. The middle-right cell (Medium Likelihood, Medium Impact) is yellow, indicating a medium residual risk. A white dot is placed in this yellow cell.</p>

Risk Title	Causes	Impact	Consequence	Inherent Risk	Controls	Residual Risk (Current)
4.Capital Receipts from Sale of Assets not achieved	<ul style="list-style-type: none"> <li>Uncertain market conditions, e.g. level of interest rates and inflation, means housing developers are not purchasing sites for development.</li> <li>Abnormals can reduce the value of the site being marketed.</li> <li>Brownfield sites have higher level of abnormals due to contamination etc.</li> <li>Uncertain economic/world means businesses are not expanding</li> </ul>	<ul style="list-style-type: none"> <li>Less funding available to fund current capital programme</li> </ul>	<ul style="list-style-type: none"> <li>Potential claim from contractors for extension of time.</li> <li>Alternate capital resources identified to compensate for the shortfall, if possible.</li> <li>Capital programme is reprioritised/savings identified to cover funding shortfall</li> </ul>		<ul style="list-style-type: none"> <li>Robust monitoring of the projected level of capital receipts, over the period covered in the Capital plan, by officers from City Development and Support services, means any shortfalls are identified and remedial action taken.</li> </ul>	
5.Delays in Capital Receipts being Received	<ul style="list-style-type: none"> <li>Uncertain market conditions, e.g. level of interest rates and inflation, cost of raw materials, means housing developers are delaying purchasing sites for development, in anticipation that economic outlook</li> </ul>	<ul style="list-style-type: none"> <li>Less funding available to fund current capital programme in the short term</li> </ul>	<ul style="list-style-type: none"> <li>Capital Plan expenditure programme is re profiled to take account of the delays in receiving the capital receipts</li> </ul>		<ul style="list-style-type: none"> <li>Projected capital receipts projected over period of Capital Plan reviewed, and adjustments made for any short-term delays and remedial action taken.</li> <li>The capital expenditure programme naturally slips due to external factors, so</li> </ul>	

Risk Title	Causes	Impact	Consequence	Inherent Risk	Controls	Residual Risk (Current)
	<p>will improve in future.</p> <ul style="list-style-type: none"> <li>Businesses are delaying applying for business loans for expanding etc in anticipation that interest rates will come down</li> </ul>				<p>any delays in receiving receipts can be matched against the expenditure slippage.</p>	
<p>6.Capital Financing Costs</p>	<ul style="list-style-type: none"> <li>External economic factors out with control of council pushing up interest rates.</li> </ul>	<ul style="list-style-type: none"> <li>Potential overspend of the Capital Financing costs budget.</li> </ul>	<ul style="list-style-type: none"> <li>Level of borrowing used to finance the capital programme reduces.</li> <li>Capital expenditure programme reduced to take account for the reduction in borrowing resources</li> </ul>	 <p>The matrix shows a risk level of 3 (yellow) with a white dot indicating the current risk position.</p>	<ul style="list-style-type: none"> <li>Treasury Management Strategy. Limited exposure to variable rate funding</li> </ul>	 <p>The matrix shows a risk level of 2 (orange) with a white dot indicating the current risk position.</p>
<p>7.Uncertainty over future levels of Capital Grants from Scottish Government. – only 2025/26 confirmed</p>	<ul style="list-style-type: none"> <li>Scottish Government overall funding shortfalls</li> <li>Funding diverted from Local Authorities into other areas e.g. NHS</li> <li>Funding diverted from Capital to fund Pay awards</li> <li>Funding priorities of Scottish Government changing</li> </ul>	<ul style="list-style-type: none"> <li>Money diverted into specific grants away from General Capital Grants</li> <li>Overall level of Capital Grant received reduces</li> </ul>	<ul style="list-style-type: none"> <li>Capital grant ringfenced on areas not necessarily priority of Council, away from General Capital Grant (where Council controls the spend on local priorities)</li> <li>Shortfall in resources available to fund the capital programme</li> <li>Capital plan reviewed and expenditure plans reduced to account for reduction in capital grant</li> </ul>	 <p>The matrix shows a risk level of 3 (yellow) with a white dot indicating the current risk position.</p>	<ul style="list-style-type: none"> <li>Rolling five-year capital plan approved each year</li> <li>Realistic assumptions on future levels of Capital grants included in Capital Plan, taking account of Scottish Government forward planning</li> </ul>	 <p>The matrix shows a risk level of 2 (orange) with a white dot indicating the current risk position.</p>

# Integrated Impact Assessment

Committee Report Number: 44-2025

Document Title: Capital Plan 2025-30

Document Type: Other

Description:

This report sets out the Capital Plan for General Services and Housing HRA for the period 2025/26 to 2029/30

Intended Outcome:

The delivery of the Capital Plan will support the aims and objectives of the Council Plan

Period Covered: 01/04/2025 to 31/03/2030

Monitoring:

Regular capital monitoring reports to City Governance Committee will monitor the in year budgets, total cost of projects and timescales for delivering projects

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Floor 4 Dundee House

Director Responsible:

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Corporate Services, Dundee House

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## Equality, Diversity and Human Rights

### Impacts & Implications

Age: Positive

The Plan includes investment in a range of projects to support the delivery of a range of services that benefit specific groups

Disability: Positive

The investments delivered in the capital plan will improve accessibility of services

Gender Reassignment: No Impact

Marriage & Civil Partnership: No Impact

Pregnancy & Maternity: No Impact

Race / Ethnicity: No Impact

Religion or Belief: No Impact

Sex: No Impact

Sexual Orientation: No Impact

Are any Human Rights not covered by the Equalities questions above impacted by this report?

No

## Fairness & Poverty

### Geographic Impacts & Implications

Strathmartine:	Positive
Lochee:	Positive
Coldside:	Positive
Maryfield:	Positive
North East:	Positive
East End:	Positive
The Ferry:	Positive
West End:	Positive

Positive Implications: The Capital Plan will bring improvements in infrastructure citywide with some providing benefits to all residents of Dundee, whilst other improvements will benefit a specific locality

## Household Group Impacts and Implications

Looked After Children & Care Leavers: No Impact

## Household Group Impacts and Implications

Carers: No Impact

Lone Parent Families: No Impact

Single Female Households with Children: No Impact

Greater number of children and/or young children: No Impact

Pensioners - single / couple: No Impact

Unskilled workers or unemployed: No Impact

Serious & enduring mental health problems: No Impact

Homeless: Positive

Investment in New Council Housing stock and Relets will provide more homes for the people of Dundee

Drug and/or alcohol problems: No Impact

Offenders & Ex-offenders: No Impact

## Socio Economic Disadvantage Impacts & Implications

Employment Status: Positive

The Investment in the Capital Plan will create employment opportunities for the people of Dundee

Education & Skills: Positive

Investment in educational facilities will help to provide the best environment for pupils to study and provide a foundation to future career prospects.

Income: No Impact

Caring Responsibilities (including Childcare): No Impact

Affordability and accessibility of services: No Impact

Fuel Poverty: Positive

Investment in energy efficiency measures HRA Council houses, will have a positive impact on fuel poverty

Cost of Living / Poverty Premium: Positive

Investment in energy efficiency measures HRA Council houses, will have a positive impact on energy bills

Connectivity / Internet Access: Positive

Investment in Schools Connectivity will have a positive impact on the learning experience provided to Dundee pupils, by providing access to online resources

Income / Benefit Advice / Income Maximisation No Impact



Employment Opportunities: Positive

The investment in the Plan will provide opportunities for both direct and indirect employment

Education: Positive

Investment in the Councils Educational facilities will provide the best environment to support the learning experience and achieve the most favourable for pupils

Health: Positive

Investment in the Councils Housing Stock provide create a healthier living environment for tenants

Life Expectancy: No Impact

Mental Health: No Impact

Overweight / Obesity: No Impact

Child Health: No Impact

Neighbourhood Satisfaction: Positive

Investment in Council assets and infrastructure will improve services within Neighbourhoods

Transport: Positive

Investment in the Citys road network, footpaths and cycleways, along with cycle storage facilities, will make City more accessible

## **Environment**

### **Climate Change Impacts**

Mitigating Greenhouse Gases: Positive

The implementation of the Low Emission Zone, within the City Centre, and the refurbishment of Bell St Multi Storey Car Park into a Green Transport Hub & Spokes, will make a positive contribution to meeting Net zero targets

Adapting to the effects of climate change: Positive

Investment in building improvements to make more energy efficient will offset the impact of climate change

### **Resource Use Impacts**

Energy efficiency & consumption: Positive

Investment in energy saving measures will have a positive impact on energy usage

Prevention, reduction, re-use, recovery or recycling of waste: Positive

Investment in measures to improve waste management will have a positive impact on the recycling of waste in the city

Sustainable Procurement: No Impact

### **Transport Impacts**

Accessible transport provision: No Impact

Sustainable modes of transport: Positive

The Plan includes a number of sustainable transport initiatives

## Natural Environment Impacts

Air, land & water quality: No Impact

Biodiversity: No Impact

Open & green spaces: Positive

The Capital Plan includes investment in Parks and Open Spaces

## Built Environment Impacts

Built Heritage: Positive

The investment in both existing and new property will help support a sustainable built environment

Housing: Positive

The investment in the HRA council houses and new builds will help support a sustainable build environment

Is the proposal subject to a Strategic Environmental Assessment (SEA)?

No further action is required as it does not qualify as a Plan, Programme or Strategy as defined by the Environment Assessment (Scotland) Act 2005.

## Corporate Risk

### Corporate Risk Impacts

Political Reputational Risk: Positive

The Council Plan sets out a 5 year programme of investment in Council Services to deliver the objectives in the Council Plan

Economic/Financial Sustainability / Security & Equipment: Positive

The investment in property and infrastructure, as detailed in the Capital Plan, will support the Dundee economy. The Capital Plan has been checked to ensure it is affordable

Social Impact / Safety of Staff & Clients: No Impact

Technological / Business or Service Interruption: Positive

Investment planned for properties will reduce the risk of service disruption due to unforeseen maintenance

Environmental: No Impact

Legal / Statutory Obligations: No Impact

Organisational / Staffing & Competence: No Impact

Corporate Risk Implications & Mitigation:

There are considerable risks associated with the subject matter of this report. This is due either to a significant departure from the previous norm of Council activity, the nature of the proposals or the potential for substantial financial or other impact to be sustained. The report incorporates the potential for losses in excess of £250,000 should the downside risk materialise and / or there is potential for the Council's decision to be challenged and for significant reputational damage.

The delivery of the Capital Plan will be reported through regular reports to City Governance Committee, and monitored by the Capital Governance Group

**REPORT TO:** CITY GOVERNANCE COMMITTEE – 17 FEBRUARY 2025  
**REPORT ON:** TREASURY MANAGEMENT ACTIVITY 2024/2025 (MID-YEAR REVIEW)  
**REPORT BY:** EXECUTIVE DIRECTOR OF CORPORATE SERVICES  
**REPORT NO:** 41-2025

**1 PURPOSE OF REPORT**

To review the Treasury Management activities for the period 1 April to 30 September 2024.

**2 RECOMMENDATION**

The Committee is asked to note the information contained herein.

**3 FINANCIAL IMPLICATIONS**

The Treasury Management activity during the first half of the current financial year indicates that the Loans Fund interest rate of 3.85%, assumed when setting the 2024/2025 Revenue Budget, will not be achieved due to higher than anticipated interest rates. A overspend of around £1.9m against the adjusted budget provision for capital financing costs in HRA and General Services is being projected. Capital financing costs are continually monitored throughout the financial year.

**4 BACKGROUND**

The Council operates a balanced budget, which broadly means cash raised during the year will meet its revenue cash expenditure. An integral part of the treasury management operations is to ensure this cash flow is adequately planned, with surplus monies being invested in low-risk counterparties, providing adequate liquidity initially before considering optimising investment return.

The second main function of the treasury management service is the funding of the Council’s capital plans. These capital plans provide a guide to the borrowing need of the Council, essentially the longer-term cash flow planning to ensure the Council can meet its capital spending operations. This management of longer-term cash may involve arranging long or short-term loans, or using longer term cash flow surpluses, and on occasion any debt previously drawn may be restructured to meet Council risk or cost objectives.

On 4 March 2024, the City Governance Committee approved the Council's Treasury Policy Statement (Report no. 61-2024, article VI of minute refers) setting out the policies which would govern all borrowing and lending transactions carried out by the Council. The Treasury Policy Statement requires that the City Governance Committee receive and consider the Treasury Management Strategy at the beginning of each new financial year.

At the same meeting, members also approved the Council's Treasury Management Strategy for 2024/2025 (Report no. 60-2024, article V of minute refers). This monitoring report covers the Treasury Management activity over the first six months of 2024/2025 financial year.

**5 DEBT POSITION**

The Council's gross debt position at the beginning and mid-point of the financial year was as follows:

Funding type		1 April 2024		30 September 2024	
		Principal £m	Average Rate %	Principal £m	Average Rate %
Long-term Fixed Rate	PWLB	476.3	3.9	468.3	3.9
	Market	30.0	4.2	30.0	4.2
Long-term Variable Rate	PWLB	-	-	-	-

	Market	-	-	-	-
Total Long-term Debt		506.3	3.9	498.3	3.9
Short-term Fixed Rate	Market	95.7	5.8	120.7	5.2
<b>Total Debt</b>		<b>602.0</b>	<b>3.9</b>	<b>619.0</b>	<b>3.9</b>

## 6 ACTUAL BORROWING

### 6.1 Long-Term - Public Work Loans Board

No long-term borrowing was undertaken in the report period.

### 6.2 Short-Term - Market

In order to indicate the level of short-term borrowing, shown below are the lowest and highest daily amounts outstanding each month, together with the short-term borrowing position at the end of every month and the range of interest rates at which borrowing was undertaken:

Month	Lowest Amount Outstanding £m	Highest Amount Outstanding £m	End of month Amount Outstanding £m	Interest Rate Range %	
				Min	Max
2024					
April	75.7	95.7	95.7	4.50	6.60
May	95.7	105.7	105.7	4.50	6.60
June	100.7	115.7	105.7	4.50	6.60
July	105.7	105.7	105.7	4.50	6.60
August	95.7	115.7	115.7	4.50	6.60
September	115.7	120.7	120.7	4.25	6.30

The Council's Treasury Management Strategy document provides that the amount of the overall borrowing which may be outstanding by way of variable rate exposure should be no greater than 30% of net borrowings included in Prudential Code Indicators (circa £182m). All borrowing is in accordance with the Council's Treasury Policy Statement & Strategy, ensuring that borrowing activities are undertaken as required, and at the most advantageous rates.

## 7 ACTUAL LENDING

Balances on reserves and variations in cash flow requirements mean that there will be surplus funds which will be invested for short periods (maximum of 364 days). Short-term investments will be restricted only to those institutions identified in the Council's approved counterparties list provided they have maintained a suitable credit rating.

The lending figures shown include funds held on behalf of Tay Road Bridge Joint Board, Tayside Valuation Joint Board and Tayside Contracts.

An analysis of the lending position to 30 September 2024 below shows:

Month	Lowest Amount Lent £m	Highest Amount Lent £m	End of month Amount Lent £m	Interest Rate Range %	
				Min	Max
2024					
April	6.1	28.6	6.6	5.23	5.29
May	0.1	26.2	2.9	5.11	5.26
June	0.9	25.7	6.6	5.21	5.26
July	6.4	28.7	18.9	5.20	5.24
August	2.1	14.0	2.5	5.06	5.21
September	2.2	30.5	12.2	5.00	5.17

All of the above investments are with external counterparties, in compliance with the approved Treasury Policy Statement.

## 8 SPECIFIED INVESTMENTS

In accordance with the Treasury Management Strategy, in specific circumstances, specified funds identified by the Executive Director of Corporate Services are invested in longer term investment vehicles. These funds are Common Good; General Insurance; and Maintenance and Perpetuity of Lairs. These investments may have a higher risk threshold and can be subject to market fluctuation. Investment activity in the current financial year is summarised as follows:

Value of funds invested at 1 April 2024	£6,160,079
Withdrawals made within period	-
Value of funds invested at end of period	£6,160,079
Capital Growth of Investments	£52,837
Overall value of funds at 30 September 2024	£6,212,916

Total Return on Investments in period:	
Capital Growth of Investments <sup>1</sup>	£52,837
Income from Investments <sup>2</sup>	£160,932
Total Return on Investments in period	£213,769

### Notes

- 1 – Capital growth from bond investments occurs when the price of the bond increases above the purchase price.  
 2 – Income from bond investments primarily comes from interest payments, also known as coupon payments, that the bond issuer makes to the bondholder. These payments are typically made at regular intervals and are based on the bond's coupon rate, which is a fixed percentage of the bond's face value (par value).

## 9 OUTLOOK FOR THE SECOND HALF OF 2024/2025

The Council's appointed treasury advisors (Link Group) assist the Council in formulating a view on interest rates. Link Group provided the following forecasts on 11 November 2024. These interest rate forecasts are for various terms, PWLB certainty rates are gilt yields plus 80bps:

	Dec-24	Mar-25	Jun-25	Sep-25	Dec-25	Mar-26
Base Rate View	4.75%	4.50%	4.25%	4.00%	4.00%	3.75%
3m average earnings	4.70%	4.50%	4.30%	4.00%	4.00%	4.00%
6m average earnings	4.70%	4.40%	4.20%	3.90%	3.90%	3.90%
12m average earnings	4.70%	4.40%	4.20%	3.90%	3.90%	3.90%
5yr PWLB Rate	5.00%	4.90%	4.80%	4.60%	4.50%	4.50%
10yr PWLB Rate	5.30%	5.10%	5.00%	4.80%	4.80%	4.70%
25yr PWLB Rate	5.60%	5.50%	5.40%	5.30%	5.20%	5.10%
50yr PWLB Rate	5.40%	5.30%	5.20%	5.10%	5.00%	4.90%

	Jun-26	Sep-26	Dec-26	Mar-27
Base Rate View	3.75%	3.75%	3.50%	3.50%
3m average earnings	3.80%	3.80%	3.80%	3.50%
6m average earnings	3.80%	3.80%	3.80%	3.50%
12m average earnings	3.80%	3.80%	3.80%	3.50%
5yr PWLB Rate	4.40%	4.30%	4.20%	4.10%
10yr PWLB Rate	4.50%	4.50%	4.40%	4.30%
25yr PWLB Rate	5.00%	4.90%	4.80%	4.70%
50yr PWLB Rate	4.80%	4.70%	4.60%	4.50%

Bank of England Monetary Policy Committee has reduced interest rates on two occasions this financial year from 5.25% to 4.75% on 7 November 2024. The interest rate forecast table above shows base rate is expected to continue reducing to 4.00% during 2025 with further reductions in 2026.

## 10 PRUDENTIAL CODE INDICATORS

The Treasury Management activity at mid-year was maintained within the prudential code limits. Updated indicators are shown in Appendix 1. Limits for future years have been amended to take account of current expectations.

## **11 RISK**

The Treasury Risks have been reviewed and changes since the last review in October 2024 are as follows:

Item 9 – Over reliance on key officers. The likelihood of this risk has reduced due embedded arrangements made to mitigate absences of key staff within the team. Appendix 2 outlines detailed risk analysis.

## **12 POLICY IMPLICATIONS**

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.

## **13 CONSULTATIONS**

The Council's Leadership Team have been consulted in the preparation of this report.

## **14 BACKGROUND PAPERS**

None.

**ROBERT EMMOTT**  
**EXECUTIVE DIRECTOR OF CORPORATE SERVICES**

**30 JANUARY 2025**

**PRUDENTIAL CODE INDICATORS - TREASURY MANAGEMENT INDICATORS**

Adoption of Revised CIPFA Treasury Management Code of Practice

Yes

**Upper limit for variable and fixed rate exposure**

	Net principal re variable rate borrowing / investments	Net principal re fixed rate borrowing / investments
2024/25	30%	100%
2025/26	30%	100%
2026/27	30%	100%
2027/28	30%	100%
2028/29	30%	100%
2029/30	30%	100%

**Actual External Debt**

	31/03/2023	31/03/2024
	£m	£m
Actual borrowing	516.161	592.019
Actual other long term liabilities	164.096	159.104
<b>Actual external debt</b>	<b>680.257</b>	<b>751.123</b>

**Maturity structure of fixed rate borrowing 2024/25**

Period	Lower %	Upper %
Under 12 months	0	10
12 months & within 24 months	0	15
24 months & within 5 years	0	25
5 years & within 10 years	0	25
10 years +	50	95
Upper limit for total principal sums invested for over 364 days	n/a	No sums will be invested longer than 364 days

**External debt, excluding investments, with limit for borrowing and other long-term liabilities separately identified**

	Authorised Limit			Operational Boundary		
	Borrowing £m	Other £m	Total £m	Borrowing £m	Other £m	Total £m
2024/25	717.000	154.000	871.000	687.000	154.000	841.000
2025/26	753.000	148.000	901.000	723.000	148.000	871.000
2026/27	779.000	142.000	921.000	749.000	142.000	891.000
2027/28	800.000	135.000	935.000	770.000	135.000	905.000
2028/29	801.000	129.000	930.000	771.000	129.000	900.000
2029/30	803.000	123.000	926.000	773.000	123.000	896.000

**PRUDENTIAL CODE INDICATORS - PRUDENTIAL INDICATORS**

Capital Expenditure		
Non-HRA £m	HRA £m	Total £m

2024/25	110.955	15.714	126.669
2025/26	55.976	34.506	90.482
2026/27	38.815	30.934	69.749
2027/28	38.993	20.900	59.893
2028/29	12.828	26.622	39.450
2029/30	12.831	26.755	39.586

	Ratio Commercial & Service Income to Net Revenue Stream	Ratio of financing costs to Net Revenue Stream	
	Non HRA %	Non-HRA %	HRA %
2024/25	1.3	6.2	35.1
2025/26	1.3	7.1	34.9
2026/27	1.3	7.1	36.4
2027/28	1.3	7.2	37.7
2028/29	1.3	7.0	37.7
2029/30	1.3	6.9	37.7

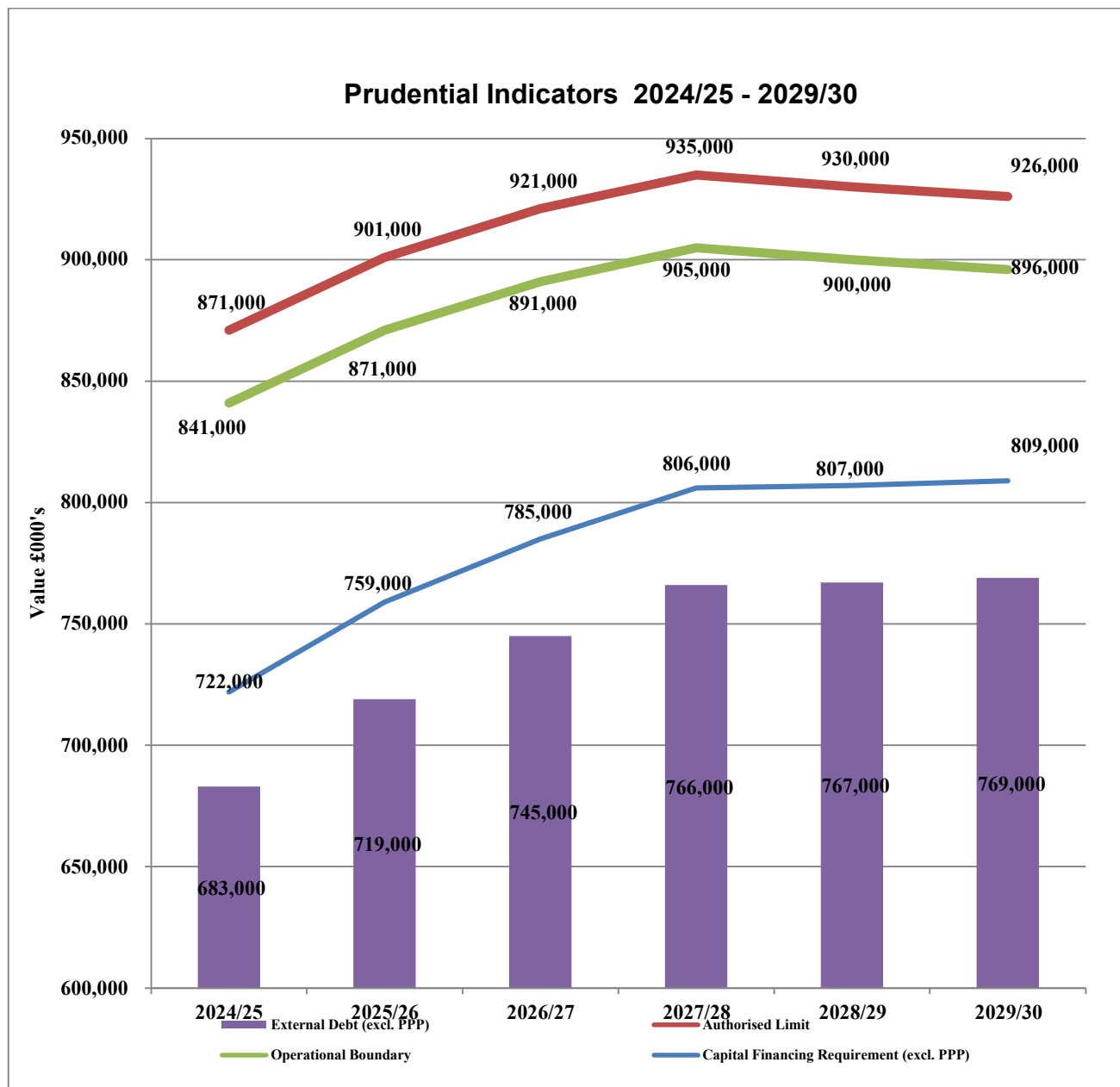
	Net Borrowing Requirement (NBR)			Capital Financing Requirement (CFR)			
	1 April £m	31 March £m	Movement £m	Non-HRA £m	HRA £m	Total £m	Movement £m
2024/25	577.677	683.000	105.323	544.000	178.000	722.000	78.114
2025/26	683.000	719.000	36.000	561.000	198.000	759.000	37.000
2026/27	719.000	745.000	26.000	571.000	214.000	785.000	26.000
2027/28	745.000	766.000	21.000	585.000	221.000	806.000	21.000
2028/29	766.000	767.000	1.000	575.000	232.000	807.000	1.000
2029/30	767.000	769.000	2.000	566.000	243.000	809.000	2.000

	NBR v CFR Difference
	Total £m
2024/25	39.000
2025/26	40.000
2026/27	40.000
2027/28	40.000



2028/29	40,000
2029/30	40,000

The following provides a graphical representation of the 5-year projection of External Debt, Capital Financing Requirement, Authorised Limit and Operational Boundary :



**APPENDIX 2****Six Monthly Treasury Risk Register Report**

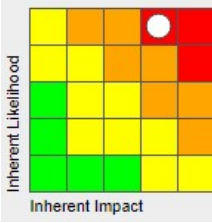
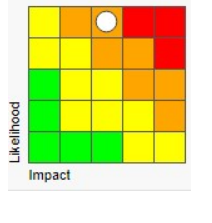
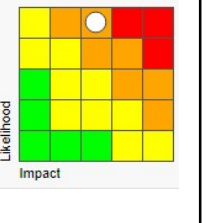
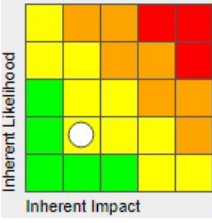
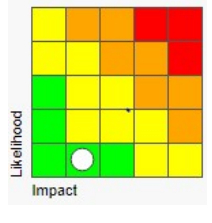
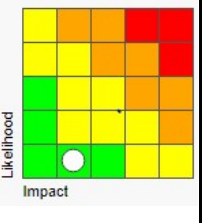
Report Author: Executive Director of Corporate Services

Generated on: 29 January 2025



Risk Title	Risk Factors	Potential Effect	Potential Outcome	Inherent Risk	Control Measures/Mitigation	Residual Risk (Prev Review)	Residual Risk at Jan 2025
1. Loss of capital due to counterparty collapse	The Council loses its principal investment or investment becomes impaired	Counterparty collapses or faces a financial crisis rendering it unable to repay investments	<ul style="list-style-type: none"> <li>. The Council may suffer financial loss</li> <li>. The repayment of funds from the counterparty could be significantly delayed or impaired</li> </ul> Either of these outcomes could have an adverse impact on operational funding levels	<p>Inherent Likelihood</p> <p>Inherent Impact</p>	Per the Treasury Management Strategy: <ul style="list-style-type: none"> <li>. Maximum investment value on approved counterparties in order to spread and reduce risk.</li> <li>. Controls and procedures are in place to ensure investment and durations limits with approved counterparties are not exceeded.</li> <li>. Counterparties are also monitored and reviewed on a weekly basis at least or more regularly if considered necessary to do so.</li> <li>. Limited threshold rating for approval of counterparties.</li> </ul>	<p>Likelihood</p> <p>Impact</p>	<p>Likelihood</p> <p>Impact</p>
2. Decline / rise in interest rates	The Council may not achieve its target level of interest payable / receivable for budgetary purposes.	Impact on revenue budget resulting in mandatory efficiencies affecting service delivery	<ul style="list-style-type: none"> <li>. Base rate rising affecting associated market borrowing rates.</li> <li>. Lower risk counterparties not offering competitive rates in low rate environment affecting deposits.</li> </ul>	<p>Inherent Likelihood</p> <p>Inherent Impact</p>	<ul style="list-style-type: none"> <li>. Arranging longer term investments where investment objectives and criteria allows in order to capitalise on higher rate of returns without risk of opportunity cost.</li> <li>. Offsetting the loss of interest income / cost of borrowing by undertaking refinancing loans at lower rates than previously undertaken as opportunities arise.</li> </ul>	<p>Likelihood</p> <p>Impact</p>	<p>Likelihood</p> <p>Impact</p>

Risk Title	Risk Factors	Potential Effect	Potential Outcome	Inherent Risk	Control Measures/Mitigation	Residual Risk (Prev Review)	Residual Risk at Jan 2025
					The Council continually monitors base rate and rates being achieved against budget to ensure it has secured the best value possible in the challenging economic climate.		
3. Fraudulent activity (now incorporating cybercrime)	. Financial loss to the Council as a direct consequence of fraudulent activity . Loss of money for the Council Disciplinary action for the staff involved . Reputational damage	Potential fraud by staff	Fraudulent activity	<p>Inherent Likelihood</p> <p>Inherent Impact</p>	. Segregation of staff duties. . Review and monitor of internal controls to ensure the correct protocol across all relevant areas is being followed. . Ensure all insurance policies and relevant guarantees (Fidelity £2m per individual circumstance) are fully up to date.	<p>Likelihood</p> <p>Impact</p>	<p>Likelihood</p> <p>Impact</p>
4. Money laundering	. Fine and/or imprisonment . Reputational damage	Money laundering by external parties	External parties pay a transaction by cash and subsequently request a refund	<p>Inherent Likelihood</p> <p>Inherent Impact</p>	. Ensure the money laundering policy is reviewed and up to date. . Reconcile refunds back to source of income. . Raise awareness of this issue amongst staff . Review requirements of financial regulations.	<p>Likelihood</p> <p>Impact</p>	<p>Likelihood</p> <p>Impact</p>
5. Network Failure / banking system being inaccessible	Daily Treasury functions will not be carried out	The Council is unable to carry out its daily treasury functions due to a network failure	RBS Bankline is unavailable or the Council's network has failed	<p>Inherent Likelihood</p> <p>Inherent Impact</p>	Invoke the business continuity plan to minimise the effects of a network issue.	<p>Likelihood</p> <p>Impact</p>	<p>Likelihood</p> <p>Impact</p>

Risk Title	Risk Factors	Potential Effect	Potential Outcome	Inherent Risk	Control Measures/Mitigation	Residual Risk (Prev Review)	Residual Risk at Jan 2025
6. Revenue Budgets	The Council may not be able to execute some desired projects	Revenue budgets are unable to meet borrowing costs of capital schemes	Revenue budgets come under pressure from restricted government funding or non-delivery of programmed savings		<p>. Revenue budgets monitored on monthly basis and future year forecasts undertaken.</p> <p>. Reserve some capital receipts to cover borrowing costs in the short term.</p> <p>. Ensure monthly financial reports and Forecasts are produced and analysed</p> <p>. All borrowing decisions are made based on prudential indicators and are planned based on long term projections.</p> <p>. Capital Plans and borrowing is reviewed annually before the revenue budget is set to ensure that the costs are affordable.</p>		
7. Lack of suitable counterparties	Use of counterparties not paying best value rates.	The Council does not have enough "space" with approved counterparties to place investments/deposit surplus cash balances.	Rising cash balances and a restricted counterparty list		<p>The Council continually monitors its approved counterparty listing in conjunction with cash balances. Any potential new investment opportunities are discussed at Treasury Management performance meetings. The Council uses call accounts and money market funds to deposit surplus cash balances However, there are also limits on the amounts deposited to such funds. The Council has a facility to deposit cash with the Debt Management Office should all other investment options be exhausted.</p>		

Risk Title	Risk Factors	Potential Effect	Potential Outcome	Inherent Risk	Control Measures/Mitigation	Residual Risk (Prev Review)	Residual Risk at Jan 2025
8. Lack of expertise of Committee or amongst officers	Financial consequence	Lack of training and continuous professional development.	Detrimental decisions made in relation to financial investment management.	<p>Inherent Likelihood</p> <p>Inherent Impact</p>	<ul style="list-style-type: none"> <li>. Provision of training</li> <li>. External investment advice</li> <li>. Consultation with peer groups.</li> </ul>	<p>Likelihood</p> <p>Impact</p>	<p>Likelihood</p> <p>Impact</p>
9. Over reliance on key officers	Detrimental decisions made in relation to financial investment management.	Specialist nature of work means there are relatively few experts in this field	If an officer leaves or falls ill knowledge gap may be difficult to fill.	<p>Inherent Likelihood</p> <p>Inherent Impact</p>	<ul style="list-style-type: none"> <li>. Key officers transfer specialist knowledge to colleagues.</li> <li>. Procedures &amp; guidance available.</li> <li>. In the short-term advice can be sought from external investment adviser and/or peer support.</li> </ul>	<p>Likelihood</p> <p>Impact</p>	<p>Likelihood</p> <p>Impact</p> <p>Reduced likelihood</p>

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ITEM No ...7.....
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**REPORT TO:** CITY GOVERNANCE COMMITTEE – 17 FEBRUARY 2025

**REPORT ON:** ANTISOCIAL BEHAVIOUR – OCTOBER - DECEMBER 2024

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

**REPORT NO:** 33-2025

## 1 PURPOSE OF REPORT

1.1 The purpose of this report is to provide an overview on the reporting figures to the Neighbourhood Services - Antisocial Behaviour (ASB) Team for the period 1<sup>st</sup> October to 31<sup>st</sup> December 2024.

## 2 RECOMMENDATION

2.1. It is recommended that Committee notes the report.

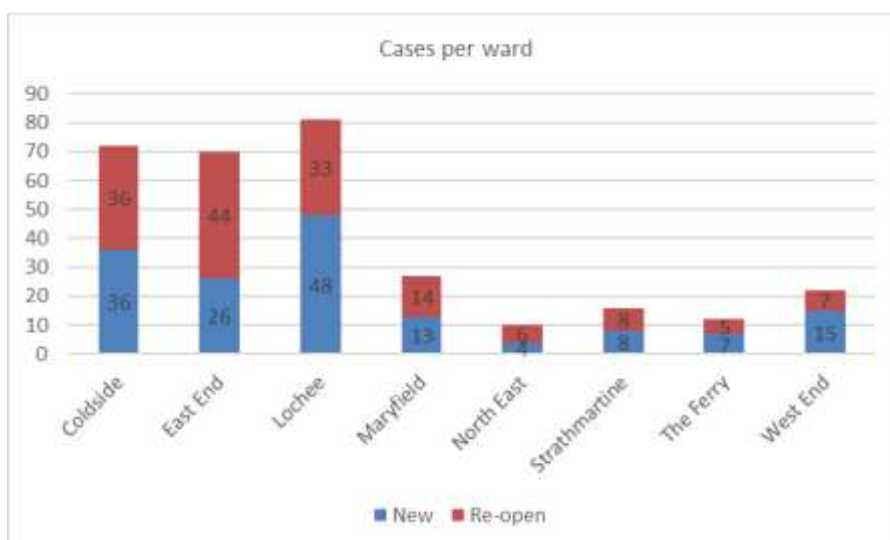
## 3 FINANCIAL IMPLICATIONS

3.1 There are no financial implications associated with this report.

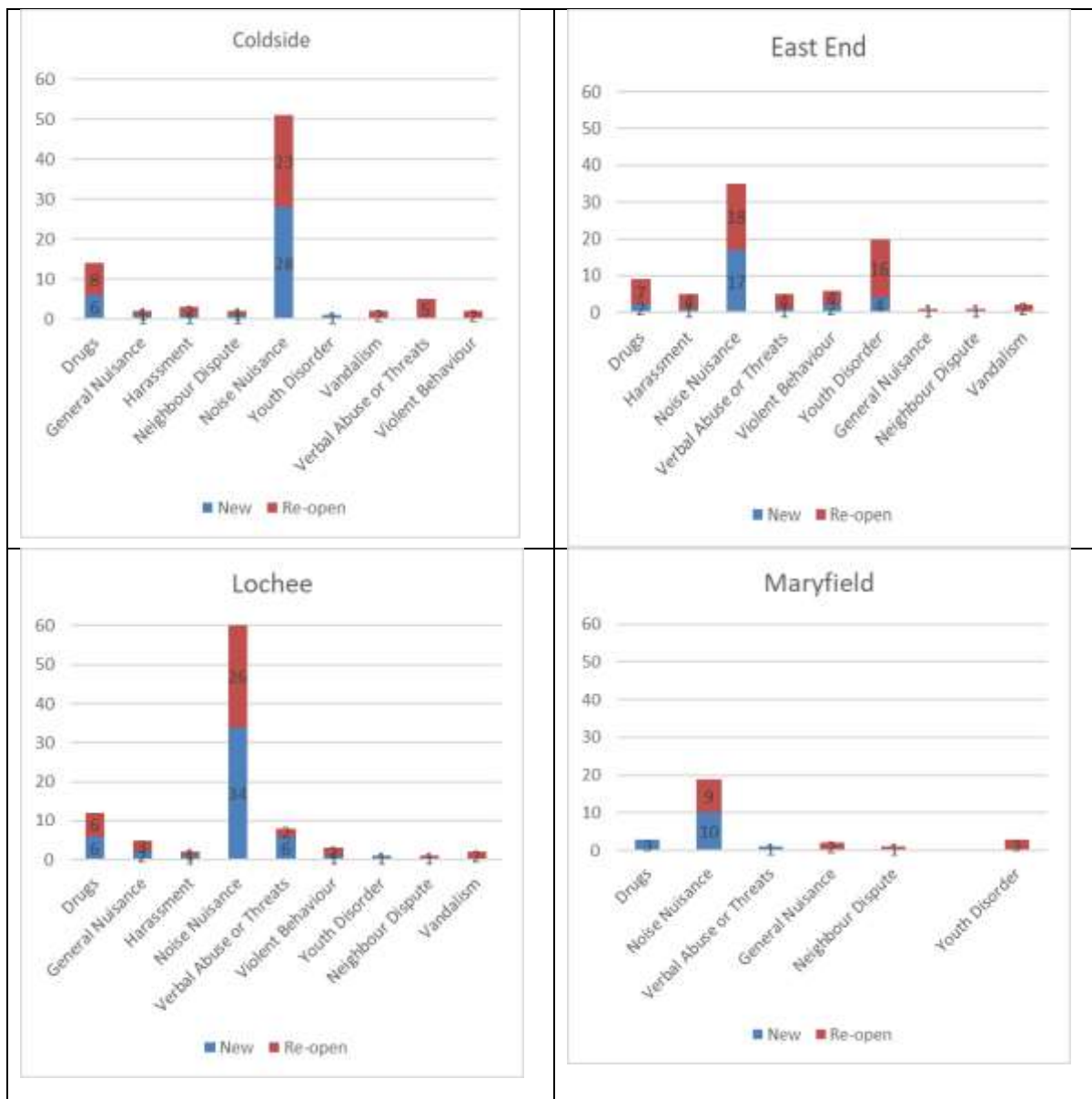
## 4 DATA RELATING TO REPORTING PERIOD

4.1 311 cases of antisocial behaviour have been recorded during the reporting period. 158 are new cases and 153 have been re-opened. The cases re-opened are not necessarily cases which had been raised initially during this quarter and most likely from previous reporting periods. This compares to 339 cases last quarter (207 new and 132 re-opens). This is a reduction on last period of 28 cases and, in comparison with Q3 of 2023-24 this is an increase of 32 cases.

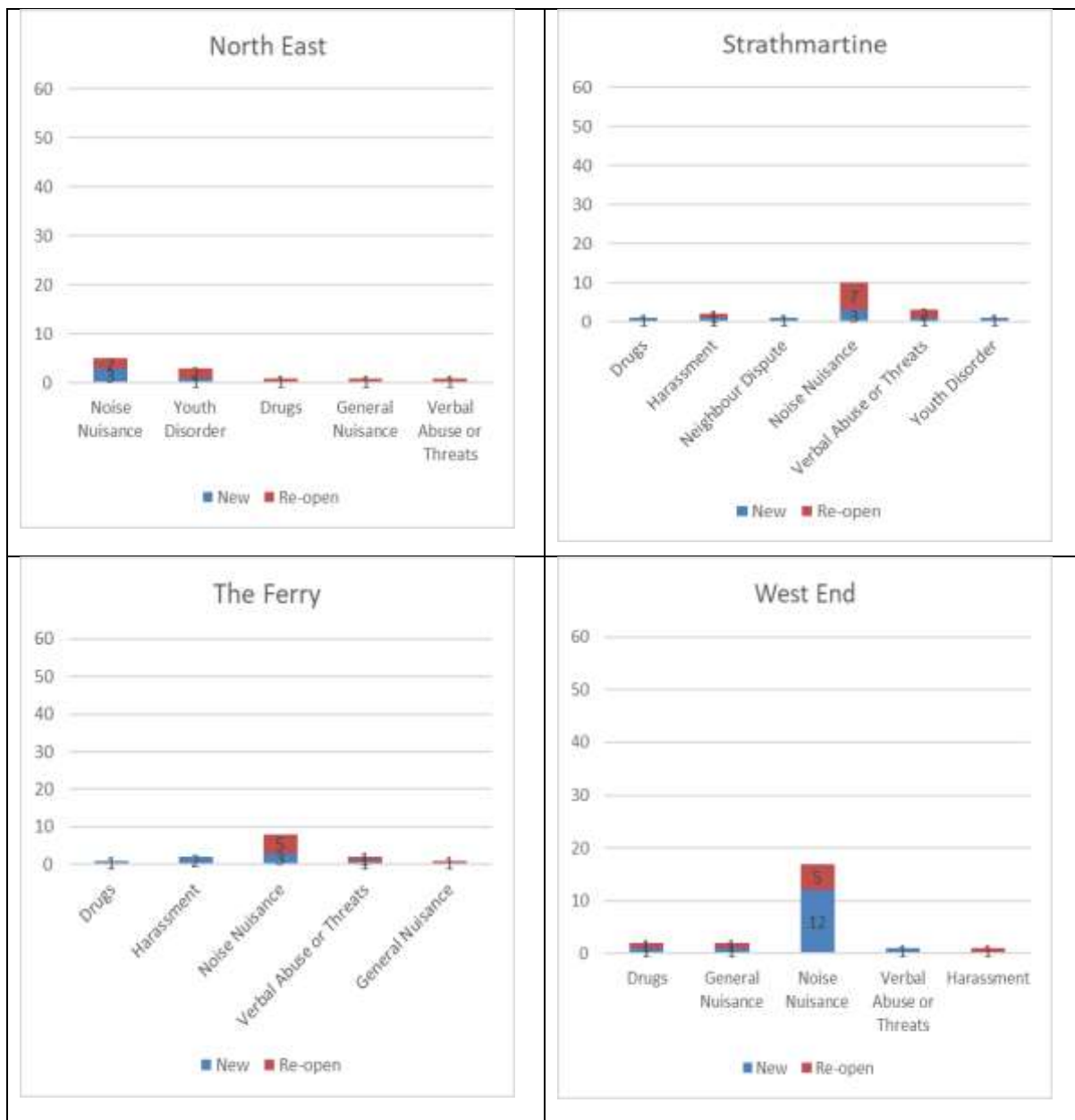
4.2 Number of cases recorded per multi member ward area between 1/10/24 and 31/12/24:



4.3 Types of complaints (new and re-opened) per multi member ward area between 1/10/24 - 31/12/24. Please note some cases have multiple categories applied, therefore the total numbers of categories may be slightly higher than the number of cases.

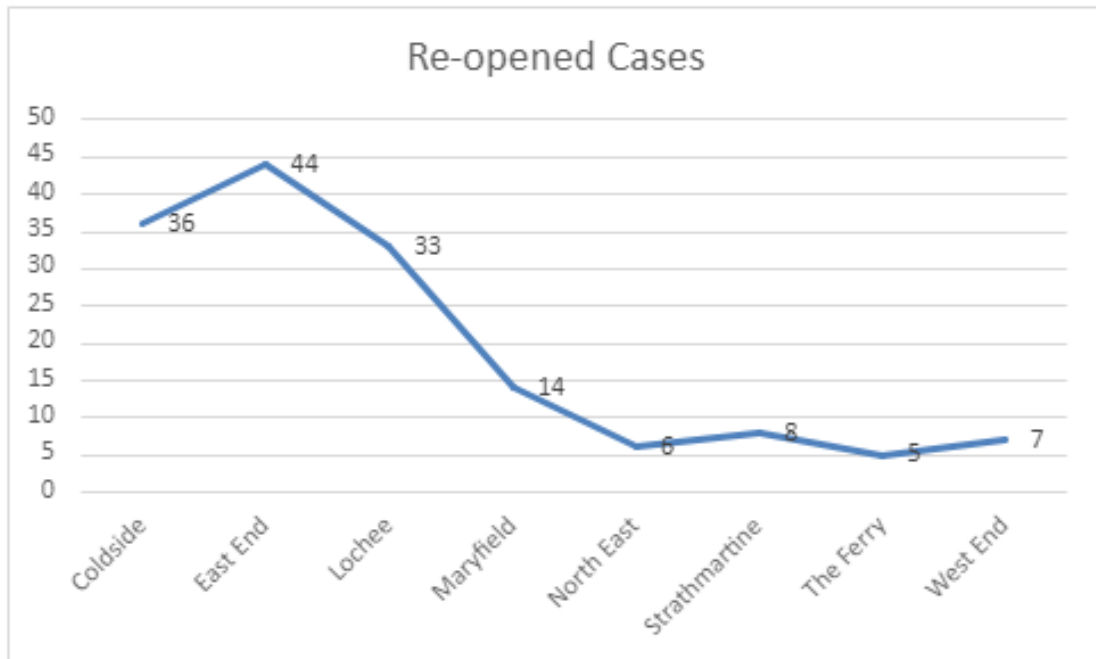






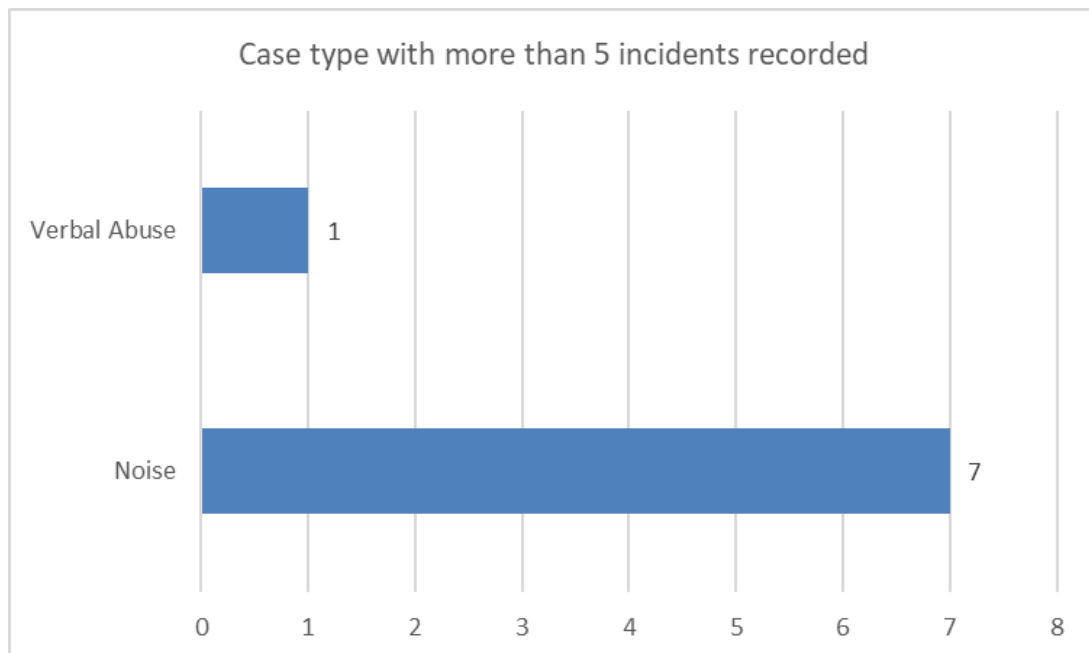
As with usual trends for ward areas, Coldside, Lochee, and East End continue to report the highest proportion of antisocial complaints per area. Noise nuisance is the highest reported problem in all ward areas.

4.4 The graph overleaf shows the cases which were re-opened in each ward area:

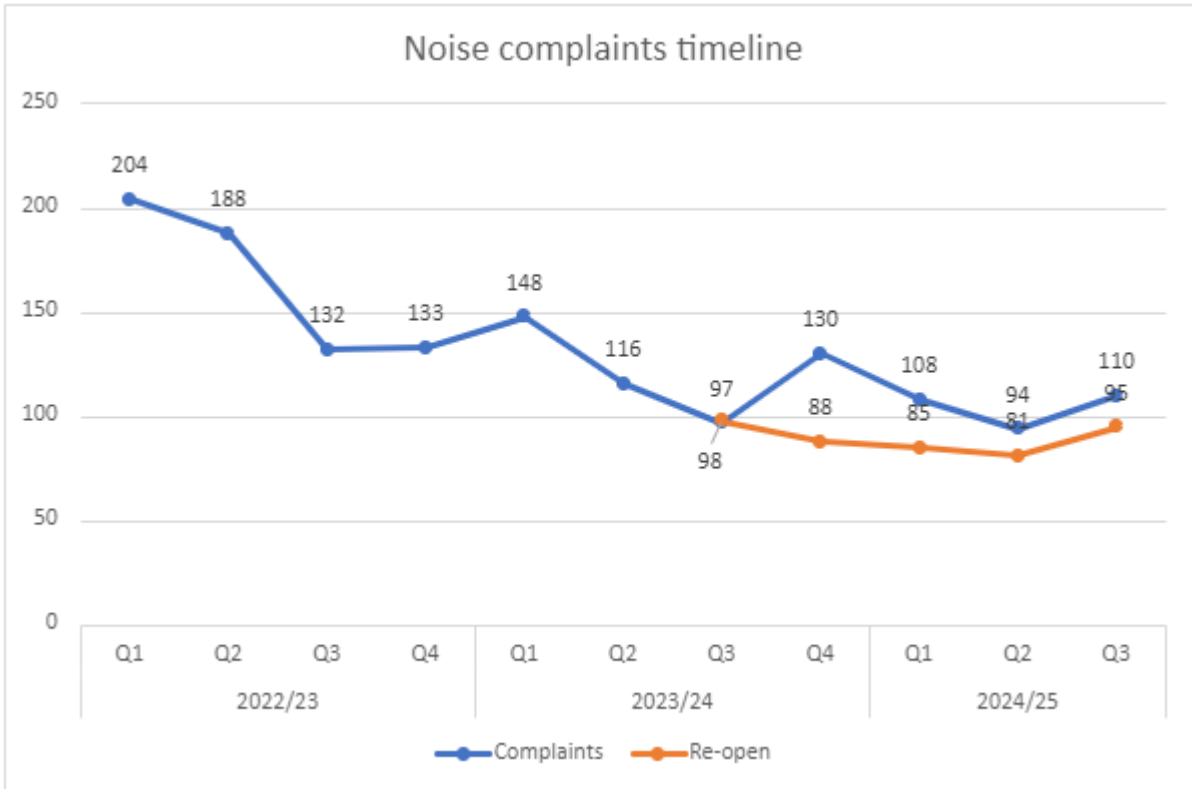


As with the ward specific graphs above, this shows most re-opened complaints are in the areas with the highest number of overall complaints. Noise complaints account for approximately 50% of re-opened cases.

- 4.5 Below are the number of cases received during the reporting period, where 5 or more incidents have been reported. This shows where there are repeated issues during the reporting period.

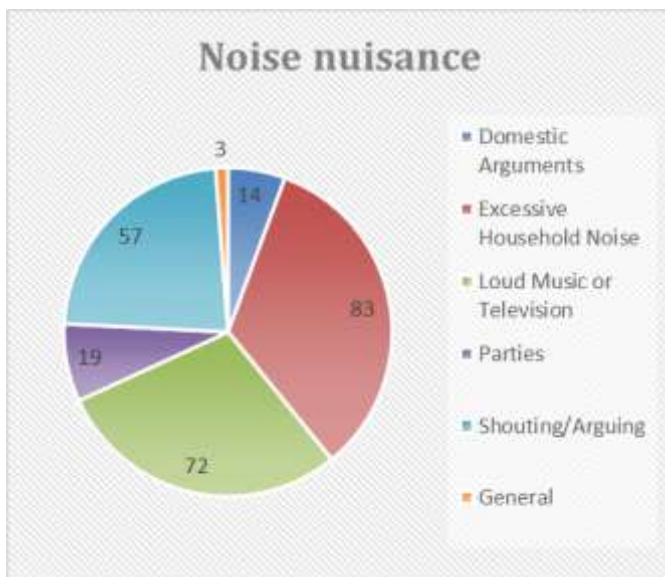


- 4.6 The noise timeline below shows the current pattern for noise complaints. It should be noted that data up to Q2 of 2022/23 did not illustrate how many complaints were new and this was applied from Q3 of that year onwards. Noise complaints have increased this quarter, which is in line with trends last year. There are a total of 205 noise complaints reported between 1/10/24 and 31/12/24, which is slightly more (+10) than the same period last year (195).



NB at Q3 of 2023/24 the figures are 98 new complaints and 97 re-opens.

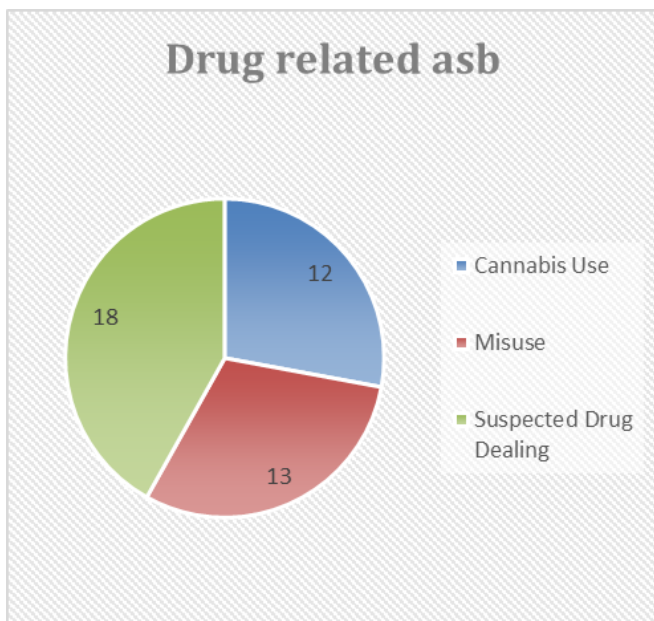
4.7 The graphs below show further breakdowns of complaint and sub-categories:



Of the 205 cases for noise, there are a total of 248 reports of various types of noise, meaning some cases have multiple types of noise category applied.

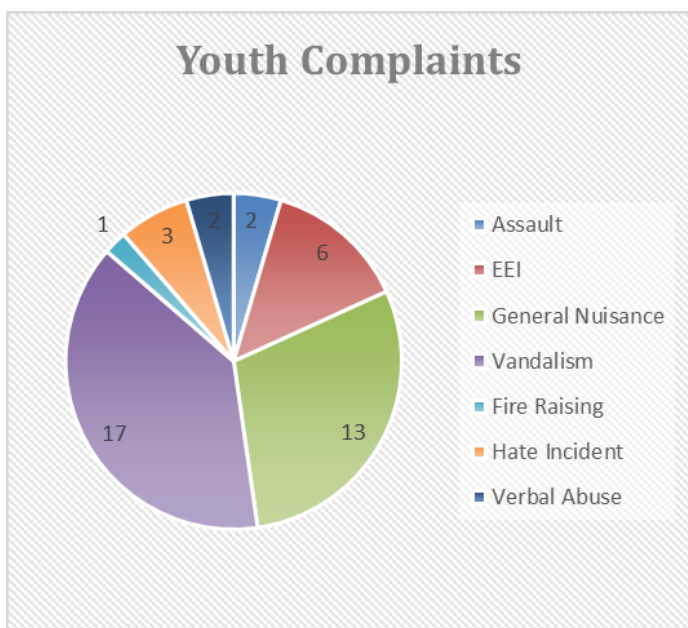
This is an increase on last quarter of 30 complaints overall.

However, as with previous reporting periods most complaints relate to lower-level noise issues such as excessive household noise and loud television or music (75.6%)



Drugs cases have reduced this quarter, after consistent periods of increased cases in this category. Cases have reduced from 67 last quarter to 43 this quarter.

These figures are more in line with report from Q3 from the previous year and may be indicative of less reporting during the winter months.

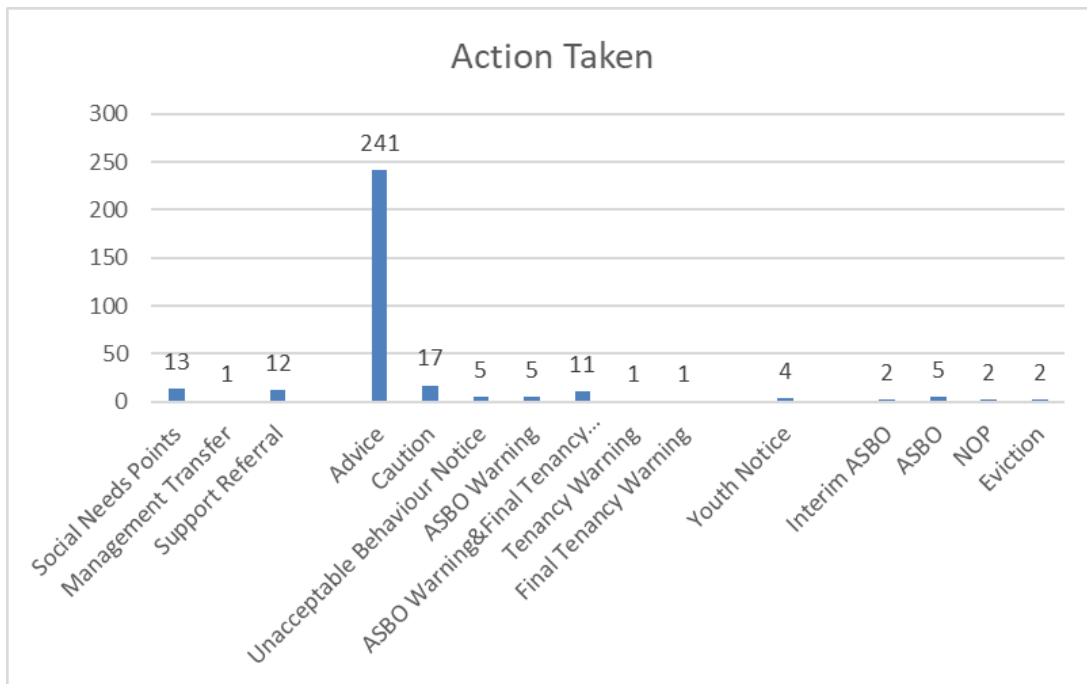


44 reports relating to youth disorder were received this period. This is a reduction of 18 on last quarter, although this period we have an increase in incidents of vandalism. Further interrogation of cases shows this is due to a spike in incidents in the East End ward involving some of the same group of youths. Also worth noting is although there were 3 cases opened relating to hate incident, this was one incident with 3 youths involved.

The team continue to engage with young people wherever possible to prevent involvement with antisocial behaviour and divert those who have been engaging in this behaviour.

4.8 Actions taken

Given the small number of legal actions required, this report will provide figures on a citywide basis to ensure anonymity. Advice accounts for most of the action taken as the team will always aim to resolve issues at the lowest possible level. This is supported by a greater number of lower-level warnings being issued and only a small percentage of cases moving to legal action.



#### 4.9. Surveillance

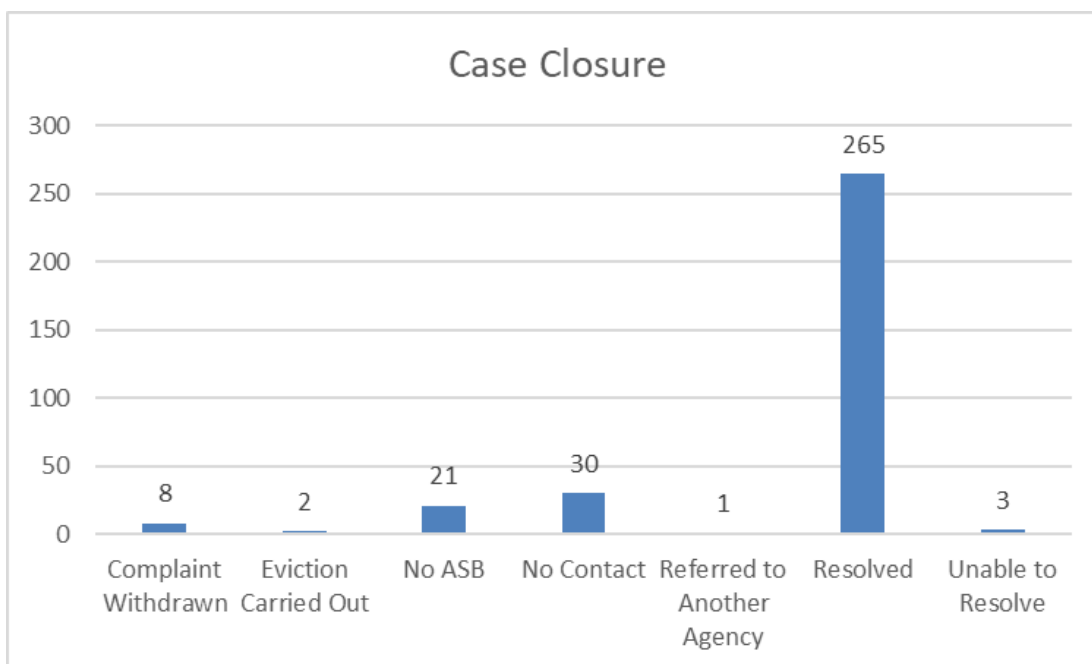
To assist with investigating complaints of antisocial behaviour, the team has access to various surveillance options: overt and covert CCTV, sound recording equipment, and a noise app.

In this period 14 cases have required the use of surveillance to gather further evidence. In 9 cases, the noise app was used and in the remaining 3 sound recording equipment was deployed. Of the 14 cases, 8 have been reviewed with no evidence of antisocial behaviour recorded in 6 cases and evidence of antisocial behaviour in 2, resulting in relevant action being taken. Six of the cases remain under investigation.

This is a relatively low number compared to the level of complaints received, however, surveillance can be intrusive and therefore the team will continue to use all other methods of gathering evidence in the first instance.

#### 4.10 Case closure

330 cases have been closed within the reporting period. The graph below shows the case closure reasons, the majority of these being closed off as resolved.



The three cases which were unable to be resolved all related to neighbour disputes. All parties concerned were offered conflict resolution, however, this was refused. Despite having good quality information relating to conflict resolution meetings and how these works, it can be common for this to be refused. The team are looking at other methods of promoting the positive outcome conflict resolution sessions can have.

## 5. TEAM QUARTERLY UPDATE

- 5.1 The team were significantly involved in the preparation and planning for Halloween and bonfire night this quarter. Across our partners there is considerable work input into making this a safe and enjoyable time for everyone across the city.
- 5.2 Supporting the wide range of planning and interventions, officers from the Antisocial Behaviour Team arranged and delivered targeted inputs to schools in areas where there has been previous disorder; played a key role in sharing information and intelligence; and engaged in proactive visits along with colleagues in Police Scotland to advise young people of the other activities available in their area and reminding them of the negative impact disorder has on their communities.
- 5.3 In addition to the above colleagues and partners carried out proactive patrols in areas, arranged various diversionary activities for families and young people, and arranged special uplifts of combustible materials co-ordinated with community clean ups as part of the Take Pride campaign.
- 5.4 This is the second year of additional interventions being put in place over this period, and partners in Police Scotland and SFRS both report continued improvement in behaviours over Halloween and, although there was a lot of activity on bonfire night this was mainly carried out in a peaceful and safe manner.

## 6. POLICY IMPLICATIONS

- 6.1 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.

**7. CONSULTATIONS**

- 7.1 The Council Leadership Team were consulted on the preparation of this report and agree with its contents.

**8. BACKGROUND PAPERS**

- 8.1 None.

Tony Boyle  
**Executive Director of Neighbourhood Services**

Louise Butchart  
**Head of Housing, Construction & Communities Services**

14 January 2025

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**REPORT TO:** CITY GOVERNANCE COMMITTEE – 17 FEBRUARY 2025

**REPORT ON:** AMENDMENT TO NON-DOMESTIC RATES EMPTY PROPERTY RELIEF OPERATIONAL POLICY

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

**REPORT NO:** 54-2025

## **1.0 PURPOSE OF REPORT**

1.1 This report details a proposal to amend the Council's Non-Domestic Rates Empty Property Policy.

## **2.0 RECOMMENDATIONS**

It is recommended the Committee:

- notes the contents of the report; and
- approve the proposed amendments to the Council's Non-Domestic Rates Empty Property Policy to come into operation from 1 April 2025 as detailed in appendix 1.

## **3.0 FINANCIAL IMPLICATIONS**

3.1 The Council's revenue grant funding settlement for 2024/25 included funding of £2.798m to meet the existing relief and exemption liabilities created by the current policy which came into effect from 1 April 2024. The existing level of grant funding received from Scottish Government will be maintained until March 2026.

3.2 Future changes to the Empty Property Policy will be the responsibility of the Council (i.e. any loss/increase in income comes directly to the Council).

3.3 The proposed amendments will safeguard any future loss in income. Currently there is no timeline restriction to apply for an empty property relief. 437 applications were received out with a six-month period in 2023/24 at a loss of revenue of £319,473. Collection levels will influence potential income raised.

## **4.0 BACKGROUND**

4.1 Non-Domestic rates are a tax on non-domestic properties to help fund essential services. They are charged on properties held by private, public and third sectors and are payable by individuals, sole traders, businesses, charities and public sector organisations (including the Council itself).

4.2 From 1 April 2023 the responsibility for Non-Domestic Rates Empty Property Relief was devolved from Scottish Government to Local Authorities. City Governance Committee on 21 August 2023 (Report 224-2024, Article IX refers).

4.3 From 1 April 2023 all Councils have the power to amend Non-Domestic Rates Empty Property Relief and exemptions – there is no requirement to follow a national framework.

4.4 As of December 2024, there are currently 1,380 non-domestic empty properties in Dundee, 71 of which the Council is the owner.

4.5 The following operating principles would apply if amendments were agreed:

- the relief/exemption timescale will apply from the date the property was last occupied.
- all applications for non-domestic empty property relief must be made during the initial 6-month period the property became unoccupied. Applications made after this period will not be backdated.
- to avoid unintended consequences a minimum occupancy requirement of 6 months will apply.

- the proposal impacts the Council, as an owner of empty properties within the city. The portfolio of empty Council owned properties is proactively managed by the Council's Property Services team, with ongoing work to bring Council owned empty properties back into use.
- any unpaid charges will be subject to the Council's normal financial recovery activities.
- properties subject to legal action will continue to be exempt, for example, occupation prohibited by law; and
- a relief period up to a maximum of a further 6 months (12 months in total) may be considered where appropriate evidence exists. For example, where the building is being actively marketed for sale or let, or a current planning permission/building warrant exists.

4.6 This Policy is designed to encourage building owners to return properties to active use. Occupied premises are a vital component of a healthy growing economy. Benefits include increased economic activity throughout the city by attracting customers and business to the area. Any increased footfall can support other local businesses creating a cycle of economic activity.

4.7 Occupied premises facilitate improved spaces and amenities for residents and visitors by improving the quality of the visual environment. This can assist the city's high streets and town centre being attractive places to visit. Occupied premises can increase the value of nearby properties.

## **5.0 POLICY IMPLICATIONS**

5.1 This report has been subject to an Integrated Impact Assessment to identify impacts on Equality these issues, positive or negative, were identified. An appropriate senior manager has checked and agreed with this assessment. A copy of the Integrated Impact Assessment is included as an Appendix to this report.

## **6.0 CONSULTATIONS**

The Council Leadership Team were consulted in the preparation of this report.

## **7.0 BACKGROUND PAPERS**

None.

**ROBERT EMMOTT**  
**EXECUTIVE DIRECTOR OF CORPORATE SERVICES**

**DATE: 17 FEBRUARY 2025**

## Appendix 1

Current Policy	Proposal from 1 April 2025
<p>100% empty property relief can be awarded for a 6-month period. In order for a further empty property relief to be applied the property is required to be occupied for a minimum of 3 months.</p>	<p>100% empty property relief can be awarded for a 6-month period. In order for a further empty property relief to be applied the property is required to be occupied for a minimum of 6 months.</p>
<p>There is no timeline restrictions to apply for an empty property relief.</p>	<p>Applications for an empty property relief must be made during the initial 6-month period the property first becomes unoccupied, and no backdating application will be considered if received out with this timescale.</p>

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**ITEM No ...9.....**

**REPORT TO:** CITY GOVERNANCE COMMITTEE – 17 FEBRUARY 2025

**REPORT ON:** APPROVAL FOR THE PROCUREMENT OF SCHOOL TRIPS FOR THE PERIOD COVERING 2025 TO 2030

**REPORT BY:** EXECUTIVE DIRECTOR OF CHILDREN AND FAMILIES SERVICE AND CORPORATE SERVICES

**REPORT NO:** 53- 2025

**1 PURPOSE OF REPORT**

1.1 The purpose of this report is to seek approval to commence the procurement of individual school trips which exceed £50,000, throughout the period 2025-2030.

**2 RECOMMENDATION**

2.1 It is recommended that the Committee:

- approves the commencement of the procurement of individual school trips which exceed £50,000, based on a documented sourcing strategy for each trip being organised throughout the period 2025 to 2030 and;
- delegates authority to the Executive Director of Children and Families Services to approve the procurement sourcing strategy and direct award the purchase (each school trip exceeding £50,000).

**3 FINANCIAL IMPLICATIONS**

3.1 The organisation of and payment of supplier fees for school trips is made by Dundee City Council. However, there are no direct financial implications for the service associated with this report, as all costs are met by parents/carers giving consent for their child to attend any given school trip. Schools may use grant funding to subsidise pupil at risk of missing out in line with cost of the school day.

**4 BACKGROUND**

- 4.1 The Children & Families Service is seeking approval to allow schools to book school trips with approved school trip suppliers over the limit of £50k. Currently schools can make bookings as direct awards to suppliers who are accredited suppliers for trips/activities (who have been risk assessed by the Children and Families Service), which are to cost under £50k. Approval is being sought to extend this process to trips/activities which are to cost in excess of £50,000.
- 4.2 The availability of school trips where higher costs are involved, which are in the main to foreign countries i.e. ski trips to Europe or Disney Land Trips, offer enhanced pupil experiences and lifelong learning opportunities.

**5 SOURCING STRATEGY SUMMARY**

5.1 This overarching sourcing strategy supports the streamlining of the governance arrangements for the procurement of school trips as outlined in this report.

**6 RISK ANALYSIS**

6.1 There are four standard risks in any procurement and for public sector regulated procurements, a fifth is added, that of the procurement exercise itself breaching the public contract regulations and leaving the Council open to a legal challenge.

Description of Risk	Actions to be taken to manage Risk
<b>Commercial Risk</b> – That either the price objectives are not achieved up front or there are other costs that arise during the contract and diminish the overall benefits.	The suppliers are not likely to be registered on public sector tendering portals.  Low risk – the selection of suppliers is based on an assessment of the supplier’s unique experience offering and the affordability of the package offered...
<b>Technical Risk</b> – This concerns the difficulty in being able to specify the desired outcome and on the market being unable to deliver to the specification.	Low risk – Children and Families Services will undertake a risk assessment for each school trip which will include the assessment of supplier suitability.
<b>Performance Risk</b> – This concerns the ability of suppliers to perform consistently over the life of the contract to deliver the planned benefits.	Low risk – each school trip will be risk assessment have an intended experiential outcome which will be evaluated by Children and Families Services. The suppliers must have appropriate accreditation.
<b>Contractual Risk</b> – Being able to remedy the shortcomings in the contractor’s performance without severely damaging the contract and about avoiding reliance on the contracted supplier as the contract develops.	Low risk – The Suppliers will have their own terms and conditions for the supply of services, which are likely to be fairly standard. Children and Families Services should seek legal advice before using a supplier for the first time to check that the Ts and Cs are suitable.
<b>Legal Risk</b> – where a procurement is found unsound in law, through the public procurement rules.	For all school trips, there is low risk of challenge as selection is based on the unique offering and availability of the supplier. The schools should obtain a minimum of 3 quotes.

## 7 POLICY IMPLICATIONS

- 7.1 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.

## 8 CONSULTATIONS

- 8.1 The Council Leadership Team have been consulted in the preparation of this report and are in agreement with its content.

## 9 BACKGROUND PAPERS

- 9.1 None.

ROBERT EMMOTT  
Executive Director of Corporate Services

AUDREY MAY  
Executive Director of Children and Families Services

January 2025

<b>SOURCING STRATEGY</b>	School Trips
<b>PROJECT NUMBER</b>	
<b>PROJECT INFORMATION</b>	procurement of individual school trips which exceed £50,000, based on a documented sourcing strategy for each trip being organised throughout the period 2025 to 2030, and;
<b>PROPOSED CONTRACT DURATION</b>	Trips organised throughout the period 2025 to 2030
<b>RECOMMENDATION</b>	<p>It is recommended that the Committee:</p> <ul style="list-style-type: none"> <li>• approves the commencement of the procurement of individual school trips which exceed £50,000, based on a documented sourcing strategy for each trip being organised throughout the period 2025 to 2030, and;</li> <li>• delegates authority to the Executive Director of Children and Families Services to approve the procurement sourcing strategy and direct award the purchase (each school trip exceeding £50,000).</li> </ul>
<b>FINANCIAL IMPLICATIONS</b>	The organisation of and payment of supplier fees for school trips is made by Dundee City Council. However, there are no direct financial implications for the service associated with this report, as all costs are met by parents/carers giving consent for their child to attend any given school trip. Schools may use grant funding to subsidise pupil at risk of missing out in line with cost of the school day.
<b>POLICY IMPLICATIONS</b>	There are no issues
<b>BACKGROUND PAPERS</b>	None

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**ITEM No ...10.....**

**REPORT TO:** CITY GOVERNANCE COMMITTEE – 17 FEBRUARY 2025

**REPORT ON:** CONTRACT FOR THE SERVICE AND MAINTENANCE OF CRAFT & DESIGN TECHNOLOGY (CDT) EQUIPMENT IN DUNDEE SCHOOLS

**REPORT BY:** EXECUTIVE DIRECTORS OF CHILDREN AND FAMILIES SERVICE AND CORPORATE SERVICES

**REPORT NO:** 51 - 2025

**1 PURPOSE OF REPORT**

- 1.1 The purpose of this report is to seek approval to commence with the award of a contract regarding the servicing and maintenance of Craft & Design Technology (CDT) equipment in all Dundee schools and associated buildings, leading to the award of a contract.

**2 RECOMMENDATION**

- 2.1 It is recommended that the Committee:
- a Delegates authority to the Executive Director of Corporate Services to award a contract to the successful bidder, following the completion of a tender process carried out in compliance with the Public Contracts (Scotland) Regulations of 2015. Currently, the tender process has closed and only one competent bid was received from Active Energy Solutions LTD.
  - b Approves expenditure on the project to the total value described in 3.1 below of £56,100 which ensures coverage until 2028.

**3 FINANCIAL IMPLICATIONS**

- 3.1 There are no direct financial implications associated with this report, other than the estimated cost of the contract to be awarded, the sum of which has already been approved in the relevant budget. The total cost of the contract awarded is anticipated to be £56,100 for the duration of the 4-year contract. Any material deviation from this sum, resulting from the tender process that is above the amount allowed for contingencies, will require further approval from this Committee, prior to the contract being awarded.

**4 BACKGROUND**

- 4.1 Dundee City Council requires to appoint a suitably qualified, experienced, and equipped supplier of servicing and maintenance of CDT machinery across the Children and Families Service over the next 4 years. The service provided will include full annual servicing of all fixed CDT machinery including any follow up remedial works required.
- 4.2 The supply of this service is vital to each school. Schools' technicians provide a basic level of servicing and repair within CDT departments. However, Dundee City Council does not have the equipment, or skill set, required to provide the full servicing and maintenance of all equipment whilst ensuring compliance with all health and safety standards.
- 4.3 The contract will enable Dundee schools to remain compliant with safe working practices in terms of CDT machinery for the next 4 years.

**5 SOURCING STRATEGY SUMMARY**

- 5.1 This sourcing strategy has progressed with the appropriate compliant tender process via Public Contracts Scotland. Bidders have gone through a selection process to assess capability to the needs and requirement of the contract.

## 6 RISK ANALYSIS

- 6.1 There are four standard risks in any procurement and for public sector regulated procurements, a fifth is added, that of the procurement exercise itself breaching the public contract regulations and leaving the Council open to a legal challenge.

Description of Risk	Actions to be taken to manage Risk
<b>Commercial Risk</b> – That either the price objectives are not achieved up front or there are other costs that arise during the contract and diminish the overall benefits.	Low risk – the contract has been tendered through a compliant tender procedure through which all costs have been considered.
<b>Technical Risk</b> – This concerns the difficulty in being able to specify the desired outcome and on the market being unable to deliver to the specification	Low risk – the contract has been tendered through a compliant procedure. Bidders were required to demonstrate technical competence as part of the tender evaluation process.
<b>Performance Risk</b> – This concerns the ability of suppliers to perform consistently over the life of the contract to deliver the planned benefits	Low risk – a contract management process will be put in place.
<b>Contractual Risk</b> – Being able to remedy the shortcomings in the contractor's performance without severely damaging the contract and about avoiding reliance on the contracted supplier as the contract develops.	Low risk – DCC are contractually protected via the contract terms and conditions. The contractor shall be proactively managed during the term of contract.
<b>Legal Risk</b> – where a procurement is found unsound in law, through the public procurement rules	Low risk – this is a regulated contract.

## 7 POLICY IMPLICATIONS

- 7.1 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.

## 8 CONSULTATIONS

- 8.1 The Council Leadership Team have been consulted in the preparation of this report and are in agreement with its content.

## 9 BACKGROUND PAPERS

- 9.1 None.

ROBERT EMMOTT  
Executive Director of Corporate Services

AUDREY MAY  
Executive Director of Children and Families Services

January 2025

**REPORT TO: CITY GOVERNANCE COMMITTEE – 17 FEBRUARY 2025**

**REPORT ON: SCHOOLS MICROSOFT LICENSES**

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

**REPORT NO: 46-2025**

## **1.0 PURPOSE OF REPORT**

- 1.1 The purpose of this report is to present a sourcing strategy and seek approval to commence with the procurement exercise.

## **2.0 RECOMMENDATIONS**

- 2.1 It is recommended that the Committee:

- (a) approves the commencement of a procurement exercise in respect of the purchase described, and delegates to the Head of Digital and Customer Services to make the purchase based on the sourcing strategy detailed in Appendix 1.

## **3.0 FINANCIAL IMPLICATIONS**

- 3.1 The total cost of the purchase is £245,000 per annum and the agreements will be for a three year period from 1 April 2025 to 31 March 2028. This cost will be met from provision with the Children & Families Revenue Budget over the period 2025/26 to 2028/29, this is based on the current number of licenced users. If the volume of licences were to increase this may result in a slight increase to the overall cost that would require to be contained within the above budget.

## **4.0 BACKGROUND**

- 4.1 This report supports the Council's IT Strategy which was approved at the City Governance committee on 4 March 2024 (Article VIII of the meeting of the committee refers). The Councils IT strategy sets out to deliver secure, robust, and affordable IT platforms. Helping to enable digital services, mobile and flexibly accessible services with best value technology products and a cloud first approach.
- 4.2 Dundee City Council currently utilises Microsoft licenses for all schools and educational establishments. The licenses cover the use of Microsoft 365 Suite, Windows Server, SQL Server databases, desktop PC's, laptops, cyber security and management of the school's IT environment.
- 4.3 The same Microsoft license suite for corporate staff and LACD was approved at committee in 2023 (article VIII of the meeting of the Policy and Resources Committee on 6 March 2023 refers). The continued use of Microsoft products and technologies in schools will maintain continuity for school staff and pupils. This allows them access to the same software and tools, which enables easier collaboration.
- 4.4 The use of Microsoft Office 365 applications, tools and security is essential to delivery of IT for schools and achieving digital learning objectives. There are over 10,000 PC's and laptops used in schools that require a license for Microsoft Windows, Office and security products. The licenses also provide access to applications such as Email, SharePoint Document Storage and Teams Video and Chat.
- 4.5 The Council has used Microsoft products and technologies within schools for many years. All staff and pupils rely on the Microsoft licenses for their digital and IT requirements. Any alternative approach to these Microsoft licenses would require a significant investment in time, money, training and represent a considerable risk to IT services. It is not feasible to make any changes to these licenses currently.
- 4.6 Microsoft Office applications like Word, Excel and PowerPoint are included in the M365 license suite. These applications are needed for all pupils and teaching staff for digital learning. School administrative staff also require these licenses for all their IT and Digital services requirements.

- 4.7 The underlying IT service within schools relies on licenses for Microsoft Windows Server to secure access to systems, data and applications. These licenses also provide other vital functions such as backup and safe storage of files and information, cyber security and databases.
- 4.8 The current licensing agreement expires on 31st March 2025 and a new licensing agreement is needed. Microsoft licensing agreements run for 3 years and provide a fixed cost for the software products for the duration of the agreement. The new agreement will allow the Council to enhance future IT provision and plan for further cloud migration. The licenses include the latest releases of all products and applications, which include security upgrades and new features.
- 4.9 A mini competition will be undertaken using the crown commercial service framework agreement RM6098 lot 3 relating to the supply of software licenses

## 5.0 POLICY IMPLICATIONS

- 5.1 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.

## 6.0 RISK ANALYSIS

- 6.1 There are four standard risks in any procurement and for public sector regulated procurements, a fifth is added, that of the procurement exercise itself breaching the public contract regulations and leaving the Council open to a legal challenge:

Key Risks			
Description of Risk	Probability (L/M/H)	Impact on DCC (L/M/H)	Actions required to manage Risk
<b>Commercial Risk</b> – That either the price objectives are not achieved up front or there are other costs that arise during the contract and diminish the overall benefits.	Low	Low	Benchmarked costs and requirements are known as there are existing licenses in place.
<b>Technical Risk</b> – This concerns the difficulty in being able to specify the desired outcome and on the market being unable to deliver to the specification	Low	Low	Continuation of software licenses has no technical change.
<b>Performance Risk</b> – This concerns the ability of suppliers to perform consistently over the life of the contract to deliver the planned benefits	Low	Low	A compliant framework will be used to carry out a mini-competition exercise. The Framework Lot contains a number of well established and certified suppliers of Microsoft products.
<b>Contractual Risk</b> – Being able to remedy the 's shortcomings in the contractor's performance without severely damaging the contract and about avoiding reliance on the contracted supplier as the contract develops.	Low	Low	Contract management will be put in place as part of the ongoing service from the supplier.
<b>Procurement Risk</b> – where a procurement is found unsound in law, through the public procurement rules	Low	Low	A mini-competition exercise will be completed via the Crown Commercial Services Framework Agreement RM6098 lot 3 relating to the supply of software licenses. This is a compliant route to market.

**7.0 CONSULTATIONS**

7.1 The Council Leadership Team were consulted in the preparation of this report.

**8.0 BACKGROUND PAPERS**

8.1 None.

**ROBERT EMMOTT****EXECUTIVE DIRECTOR OF CORPORATE SERVICES****28 JANUARY 2025**

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## APPENDIX 1

<b>SOURCING STRATEGY</b>	Purchase of Microsoft Licences for Schools
<b>PROJECT NUMBER</b>	
<b>PROJECT INFORMATION</b>	A mini-competition exercise will be completed via the Crown Commercial Services Framework Agreement RM6098 lot 3 relating to the supply of software licenses
<b>PROPOSED CONTRACT DURATION</b>	2025/26 to 2028/29
<b>RECOMMENDATION</b>	(a) It is recommended that the Committee: approves the commencement of a procurement exercise in respect of the purchase described, and delegates to the Head of Digital and Customer Services to make the purchase based on the sourcing strategy detailed in Appendix 1.
<b>FINANCIAL IMPLICATIONS</b>	The total cost of the purchase is £245,000 per annum and the agreements will be for a three year period from 1 April; 2025 to 31 March 2028. This cost will be met from provision with the Children & Families Revenue Budget over the period 2025/26 to 2028/29, this is based on the current number of licence users. If the volume of licences were to increase this may result in a slight increase to the overall cost that would require to be contained within the above budget.
<b>POLICY IMPLICATIONS</b>	There are no issues
<b>BACKGROUND PAPERS</b>	IT Strategy as approved by the City Governance committee on 4 March 2024 (Article VIII of the meeting of the committee refers).

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**REPORT TO: CITY GOVERNANCE COMMITTEE - 17 FEBRUARY 2025**

**REPORT ON: WIRELESS NETWORK PURCHASE**

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

**REPORT NO: 48-2025**

## **1.0 PURPOSE OF REPORT**

1.1 The purpose of this report is to summarise the sourcing strategy for the purchase of wireless network equipment for installation across the Council estate.

## **2.0 RECOMMENDATIONS**

2.1 It is recommended that the Committee:

- (a) approves the commencement of a procurement exercise in respect of the purchase described, based on the sourcing strategy detailed in Appendix 1, and delegates authority to the Head of Digital & Customer Service to make the purchase.

## **3.0 FINANCIAL IMPLICATIONS**

3.1 The total projected cost of the purchase is £60,000 for equipment and installation and this cost will be met from IT capital budget for 2024/25. The £3,770 revenue cost for maintaining the network will be met from within Corporate Services IT budget.

## **4.0 BACKGROUND**

4.1 This report supports the Council's IT Strategy which was approved at the City Governance Committee on 4 March 2024 (Article VIII of the meeting of the Committee refers). The Council's IT strategy sets out to deliver secure, robust, and affordable IT platforms. Helping to enable digital services, mobile and flexibly accessible services with best value technology products and a cloud first approach.

4.2 Wireless technology is used extensively to connect Council buildings to the Council network. This provides a connection to the internet, telephony and access to Council business applications and data. Wireless is a very reliable, flexible and low-cost alternative to fibre and other leased line network services.

4.3 The Council wireless network provides IT services to Council offices, libraries, sports centres and public space CCTV. Some of the existing wireless equipment has reached end of life and needs to be replaced. Replacing the equipment will minimise the risk of service outages, provide increased bandwidth and improve security.

4.4 Current hardware is between 8 and 10 years old and is more likely to become faulty, is more difficult to repair and no longer provides enough capacity. Current equipment does not have the modern security and management features available in new hardware. The cost of new equipment is very competitive compared to alternative technologies such as fibre or leased lines. Inflationary increases have impacted the overall value of all IT hardware. Wireless hardware costs have not increased significantly in recent years but have improved in reliability, bandwidth and security.

4.5 Wireless technology provides greater flexibility than fibre or other wired alternatives. The wireless equipment can be easily moved from one location to another. This means equipment can be re-used easily and its use can be maximised over the lifetime of the hardware. The software that runs the equipment can be upgraded at minimal cost to increase bandwidth in the future and provide new security features.

- 4.6 New wireless technologies have been developed since the existing hardware was installed that will provide a more reliable and secure service, as well as much greater bandwidth capacity. It is expected the new equipment will provide 2 to 3 times more bandwidth than currently available.
- 4.7 A much higher investment of capital and revenue would be required for a fibre network alternative. Installation and rental costs for fibre are significantly higher than a wireless solution. The current annual maintenance cost for the hardware being replaced is £3,120. This will increase to £3,770 once the new hardware is installed.
- 4.8 The purchase will be awarded through the existing Tayside Procurement Consortium Framework Contract (contract for supply, installation, and maintenance of wireless infrastructure Ref: TPC/Wireless/21/09). This single supplier Framework offers best value (supplier is Rapier Systems Ltd).

## 5.0 POLICY IMPLICATIONS

- 5.1 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.

## 6.0 RISK ANALYSIS

- 6.1 There are four standard risks in any procurement and for public sector regulated procurements, a fifth is added, that of the procurement exercise itself breaching the public contract regulations and leaving the Council open to a legal challenge:

Key Risks			
Description of Risk	Probability (L/M/H)	Impact on DCC (L/M/H)	Actions required to manage Risk
<b>Commercial Risk</b> – That either the price objectives are not achieved up front or there are other costs that arise during the contract and diminish the overall benefits.	Low	Low	Costs and requirements are known as utilising an existing framework route.
<b>Technical Risk</b> – This concerns the difficulty in being able to specify the desired outcome and on the market being unable to deliver to the specification	Low	Low	The supplier has experience of installing and configuring the hardware.
<b>Performance Risk</b> – This concerns the ability of suppliers to perform consistently over the life of the contract to deliver the planned benefits	Low	Low	Framework contract in place with service levels and contract management.
<b>Contractual Risk</b> – Being able to remedy the 's shortcomings in the contractor's performance without severely damaging the contract and about avoiding reliance on the contracted supplier as the contract develops.	Low	Low	Contract already in place for supply of the hardware and installation.
<b>Procurement Risk</b> – where a procurement is found unsound in law, through the public procurement rules	Low	Low	The purchase will be awarded through the existing Tayside Procurement Consortium Framework Contract (contract for supply, installation, and maintenance of wireless infrastructure Ref: TPC/Wireless/21/09). This single supplier Framework

			offers best value (supplier is Rapier Systems Ltd).
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**7.0 CONSULTATIONS**

7.1 The Council Leadership Team were consulted in the preparation of this report.

**8.0 BACKGROUND PAPERS**

8.1 None.

**ROBERT EMMOTT**

**EXECUTIVE DIRECTOR OF CORPORATE SERVICES**

**28 JANUARY 2025**

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## APPENDIX 1

<b>SOURCING STRATEGY</b>	The purchase and installation of wireless network equipment
<b>PROJECT NUMBER</b>	
<b>PROJECT INFORMATION</b>	The purchase will be awarded through the existing Tayside Procurement Consortium Framework Contract (contract for supply, installation, and maintenance of wireless infrastructure Ref: TPC/Wireless/21/09). This single supplier Framework offers best value (supplier is Rapier Systems Ltd).
<b>PROPOSED CONTRACT DURATION</b>	2024/2025 one off purchase
<b>RECOMMENDATION</b>	It is recommended that the Committee:  (a) approves the commencement of a procurement exercise in respect of the purchase described, and delegates authority to the Head of Digital & Customer Service to make the purchase.
<b>FINANCIAL IMPLICATIONS</b>	The total projected cost of the purchase is £60,000 for equipment and installation and this cost will be met from IT capital budget for 2024/25. The £3,770 revenue cost for maintaining the network will be met from within Corporate Services IT budget.
<b>POLICY IMPLICATIONS</b>	There are no issues
<b>BACKGROUND PAPERS</b>	NA

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